

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 29, 2015

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

Terena Mares  
Name  
Deputy Superintendent  
Title  
415-499-5805  
Telephone  
tmares@marinschools .og  
E-mail Address

Sally Swan  
Name  
Assistant Superintendent  
Title  
415-945-1043  
Telephone  
sswan@tamdistrict.org  
E-mail Address

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)	53.20%
	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	\$61,145,197.68
	Appropriations Subject to Limit	\$59,164,414.09
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	7.30%
	NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	2014-15 Unaudited Actuals		2015-16 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	50,092,052.14	0.00	50,092,052.14	53,589,756.00	0.00	53,589,756.00	7.0%
2) Federal Revenue		8100-8299	0.00	1,074,866.11	1,074,866.11	0.00	1,139,774.51	1,139,774.51	6.0%
3) Other State Revenue		8300-8599	1,030,445.95	586,225.17	1,616,671.12	2,816,592.00	590,824.00	3,407,416.00	110.8%
4) Other Local Revenue		8600-8799	10,151,984.99	4,612,357.27	14,764,342.26	10,407,026.00	2,398,248.00	12,805,274.00	-13.3%
5) TOTAL REVENUES			61,274,483.08	6,273,448.55	67,547,931.63	66,813,374.00	4,128,846.51	70,942,220.51	5.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	27,407,329.23	2,691,811.33	30,099,140.56	30,144,764.00	2,826,805.00	32,971,569.00	9.5%
2) Classified Salaries		2000-2999	7,059,812.60	2,226,782.07	9,286,594.67	7,377,463.00	2,390,908.00	9,768,371.00	5.2%
3) Employee Benefits		3000-3999	11,406,800.68	2,077,337.69	13,484,138.37	12,941,478.00	2,292,872.00	15,234,350.00	13.0%
4) Books and Supplies		4000-4999	1,806,323.08	1,176,869.75	2,983,192.83	2,017,111.72	2,104,104.81	4,121,216.53	38.1%
5) Services and Other Operating Expenditures		5000-5999	5,314,288.68	3,989,167.67	9,303,456.35	5,464,694.00	3,960,321.00	9,425,015.00	1.3%
6) Capital Outlay		6000-6999	77,310.93	910,896.53	988,207.46	34,119.00	53,365.00	87,484.00	-91.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	7,307.00	886,364.24	893,671.24	331,523.00	1,030,129.00	1,361,652.00	52.4%
7400-7499			(582,151.88)	531,258.52	(50,893.36)	(788,759.00)	712,787.00	(75,972.00)	49.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,497,020.32	14,490,487.80	66,987,508.12	57,522,393.72	15,371,291.81	72,893,685.53	8.8%
9) TOTAL EXPENDITURES			8,777,462.76	(8,217,039.25)	560,423.51	9,290,980.28	(11,242,445.30)	(1,951,465.02)	-448.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	621,004.25	0.00	621,004.25	568,791.00	0.00	568,791.00	-8.4%
2) Other Sources/Uses									
a) Sources		8930-8979	850,000.00	0.00	850,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
3) Contributions		8980-8999	(8,013,059.32)	8,013,059.32	0.00	(10,076,602.69)	10,076,602.69	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,584,063.57)	8,013,059.32	428,995.75	(11,145,393.69)	10,076,602.69	(1,068,791.00)	-349.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,193,399.19	(203,979.93)	989,419.26	(1,854,413.41)	(1,165,842.61)	(3,020,256.02)	-405.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	24,360,318.27	1,686,028.29	26,046,346.56	25,553,717.46	1,482,048.36	27,035,765.82	3.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			24,360,318.27	1,686,028.29	26,046,346.56	25,553,717.46	1,482,048.36	27,035,765.82	3.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			24,360,318.27	1,686,028.29	26,046,346.56	25,553,717.46	1,482,048.36	27,035,765.82	3.8%
e) Adjusted Beginning Balance (F1c + F1d)			25,553,717.46	1,482,048.36	27,035,765.82	23,699,304.05	316,205.75	24,015,509.80	-11.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	3,817.71	14,090.50	17,908.21	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	1,467,957.86	1,467,957.86	0.00	316,205.75	316,205.75	-78.5%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	23,509,643.75	0.00	23,509,643.75	21,483,429.05	0.00	21,483,429.05	-8.6%
08-09 thru 13-14 surplus to cover future		9780	3,272,688.00		3,272,688.00				
Economic Uncertainty - Basic Aid		9780	18,983,663.34		18,983,663.34				
Carryover 0000 (Site discretionary + cat		9780	242,492.14		242,492.14				
Carryover 0254 (Site discretionary)		9780	41,265.88		41,265.88				
Athletic Field Repl. Res. 15-16		9780	270,000.00		270,000.00				
2014-15 surplus to cover future deficits		9780	639,641.17		639,641.17				
Economic Uncertainty - Basic Aid		9780	48,326.52		48,326.52				
Economic Uncertainty - Basic Aid		9780	11,566.70		11,566.70				
Property Tax Volatility		9780				3,643,000.00		3,643,000.00	
Mandated Cost Funds for One Time Exp		9780				2,088,124.00		2,088,124.00	
16-17 Projected Deficit Spending		9780				2,434,020.59		2,434,020.59	
17-18 Projected Deficit Spending		9780				3,478,192.00		3,478,192.00	
Towards 18-19 Expected Deficit Spendin		9780				3,900,000.00		3,900,000.00	
Solar Project, subject to board action on		9780				2,667,000.00		2,667,000.00	

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 Facilities Projects Related to Gro	0000	9780				2,261,418.16		2,261,418.16	
15-16 surplus to cover future deficits	0000	9780				186,347.78		186,347.78	
Athletic Field Repl. Res. 15-16	0000	9780				270,000.00		270,000.00	
16-17 Projected Deficit Spending	1100	9780				555,326.52		555,326.52	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,028,256.00	0.00	2,028,256.00	2,203,875.00	0.00	2,203,875.00	8.7%
Unassigned/Unappropriated Amount		9790	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	27,463,449.66	1,341,852.94	28,805,302.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Fund		9130	12,000.00	0.00	12,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	5,671.11	0.00	5,671.11				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	447,681.12	1,311,169.82	1,758,850.94				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	13,784,690.95	4,154,488.41	17,939,179.36				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,817.71	14,090.50	17,908.21				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			41,719,310.55	6,821,601.67	48,540,912.22				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,721,601.03	1,615,846.84	3,337,447.87				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	14,443,991.53	3,694,139.72	18,138,131.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	29,566.75	29,566.75				
6) TOTAL LIABILITIES			16,165,592.56	5,339,553.31	21,505,145.87				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
			25,653,717.99	1,482,048.36	27,035,766.35				

Description	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)	
<b>LCFF SOURCES</b>							
Principal Apportionment							
State Aid - Current Year	499,959.00	0.00	499,959.00	499,956.00	0.00	499,956.00	0.0%
Education Protection Account State Aid - Current Year	799,046.00	0.00	799,046.00	857,800.00	0.00	857,800.00	7.4%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	291,207.00	0.00	291,207.00	290,000.00	0.00	290,000.00	-0.4%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	47,771,788.88	0.00	47,771,788.88	51,235,000.00	0.00	51,235,000.00	7.2%
Unsecured Roll Taxes	1,013,776.39	0.00	1,013,776.39	1,064,000.00	0.00	1,064,000.00	5.0%
Prior Years' Taxes	75,505.43	0.00	75,505.43	0.00	0.00	0.00	-100.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617699/1992)	3,713.44	0.00	3,713.44	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC #1604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>	<b>50,454,996.14</b>	<b>0.00</b>	<b>50,454,996.14</b>	<b>53,946,756.00</b>	<b>0.00</b>	<b>53,946,756.00</b>	<b>6.9%</b>
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	(357,000.00)		(357,000.00)	(357,000.00)		(357,000.00)	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	(5,944.00)	0.00	(5,944.00)	0.00	0.00	0.00	-100.0%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			50,092,052.14	0.00	50,092,052.14	53,589,756.00	0.00	53,589,756.00	7.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	465,642.84	465,642.84	0.00	581,935.51	681,935.51	25.0%
Special Education Discretionary Grants		8182	0.00	263,068.00	263,068.00	0.00	93,874.00	93,874.00	-64.3%
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		133,829.06	133,829.06		243,550.00	243,550.00	82.0%
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		128,345.04	128,345.04		128,956.36	128,956.36	0.5%
NCLB: Title III, Immigrant Education Program	4201	8290		4,230.17	4,230.17		10,992.64	10,992.64	159.9%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00			7,090.00	7,090.00	New
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00			0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		79,751.00	79,751.00			73,376.00	73,376.00	-8.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	1,074,866.11	1,074,866.11	0.00	1,139,774.51	1,139,774.51	1,139,774.51	6.0%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	471,947.00	0.00	471,947.00	2,309,592.00	0.00	2,309,592.00	2,309,592.00	389.4%
Lottery - Unrestricted and Instructional Materials		8560	547,196.52	157,236.17	704,432.69	507,000.00	134,700.00	641,700.00	641,700.00	-8.9%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.00	0.0%

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)		
California Clean Energy Jobs Act	6230	8590		0.00	0.00			120,000.00	120,000.00	New
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,302.43	428,989.00	440,291.43		0.00	336,124.00	336,124.00	-23.7%
TOTAL OTHER STATE REVENUE			1,030,445.95	586,225.17	1,616,671.12		2,816,592.00	590,824.00	3,407,416.00	110.8%

Description	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)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	9,236,193.58	0.00	9,236,193.58	9,627,000.00	0.00	9,627,000.00	4.2%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes							
8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	425,866.19	0.00	425,866.19	432,568.00	0.00	432,568.00	1.6%
8650	425,866.19	0.00	425,866.19	432,568.00	0.00	432,568.00	1.6%
Interest	46,384.18	0.00	46,384.18	20,000.00	0.00	20,000.00	-56.9%
8660	46,384.18	0.00	46,384.18	20,000.00	0.00	20,000.00	-56.9%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	52,573.00	0.00	52,573.00	42,058.00	0.00	42,058.00	-20.0%
8677	52,573.00	0.00	52,573.00	42,058.00	0.00	42,058.00	-20.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description (50%) Adjustment	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)	
Object Codes							
Resource Codes							
8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00		0.00	0.00	0.0%
8697							
8699	390,968.04	2,579,799.27	2,970,767.31	285,400.00	432,971.00	718,371.00	-75.8%
All Other Local Revenue							
8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition							
All Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8781-8783							
Transfers of Apportionments							
Special Education SELPA Transfers From Districts or Charter Schools							
6500		0.00	0.00				
8791		0.00	0.00				
From Districts or Charter Schools							
6500		2,032,558.00	2,032,558.00		1,965,277.00	1,965,277.00	-3.3%
8792							
From County Offices							
6500		0.00	0.00		0.00	0.00	0.0%
8793							
From JPAs							
ROC/P Transfers							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
6360							
8791							
From Districts or Charter Schools							
6360		0.00	0.00		0.00	0.00	0.0%
8792							
From County Offices							
6360		0.00	0.00		0.00	0.00	0.0%
8793							
From JPAs							
Other Transfers of Apportionments							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8791							
From County Offices							
6360		0.00	0.00		0.00	0.00	0.0%
8792							
From County Offices							
6360		0.00	0.00		0.00	0.00	0.0%
8793							
From JPAs							
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8799							
TOTAL, OTHER LOCAL REVENUE	10,151,984.99	4,612,357.27	14,764,342.26	10,407,026.00	2,398,248.00	12,805,274.00	-13.3%
TOTAL REVENUES	61,274,483.08	6,273,448.55	67,547,931.63	66,813,374.00	4,126,846.51	70,942,220.51	5.0%

Description	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)	
<b>CERTIFICATED SALARIES</b>							
Certificated Teachers' Salaries	22,542,555.44	1,850,230.06	24,392,785.50	24,924,894.00	1,929,158.00	26,854,052.00	10.1%
Certificated Pupil Support Salaries	1,740,107.90	683,950.35	2,424,058.25	1,889,772.00	755,027.00	2,644,799.00	9.1%
Certificated Supervisors' and Administrators' Salaries	2,758,872.38	138,264.68	2,897,137.06	3,014,708.00	142,820.00	3,157,528.00	9.0%
Other Certificated Salaries	365,793.51	19,366.24	385,159.75	315,390.00	0.00	315,390.00	-18.1%
<b>TOTAL, CERTIFICATED SALARIES</b>	<b>27,407,329.23</b>	<b>2,691,811.33</b>	<b>30,099,140.56</b>	<b>30,144,764.00</b>	<b>2,828,805.00</b>	<b>32,971,569.00</b>	<b>9.5%</b>
<b>CLASSIFIED SALARIES</b>							
Classified Instructional Salaries	23,844.18	1,249,583.07	1,273,427.25	25,439.00	1,404,994.00	1,430,433.00	12.3%
Classified Support Salaries	2,036,695.36	633,889.79	2,670,585.15	2,147,821.00	665,972.00	2,813,793.00	5.4%
Classified Supervisors' and Administrators' Salaries	356,163.43	153,051.87	509,215.30	392,143.00	152,252.00	544,395.00	6.9%
Clerical, Technical and Office Salaries	3,757,021.08	169,727.37	3,926,748.45	3,940,098.00	167,690.00	4,107,788.00	4.6%
Other Classified Salaries	886,088.55	20,529.97	906,618.52	871,962.00	0.00	871,962.00	-3.8%
<b>TOTAL, CLASSIFIED SALARIES</b>	<b>7,059,812.60</b>	<b>2,226,782.07</b>	<b>9,286,594.67</b>	<b>7,377,463.00</b>	<b>2,390,908.00</b>	<b>9,768,371.00</b>	<b>5.2%</b>
<b>EMPLOYEE BENEFITS</b>							
STRS	2,440,154.08	233,527.99	2,673,682.07	3,236,171.00	303,629.00	3,539,800.00	32.4%
PERS	1,200,981.01	403,729.24	1,604,710.25	1,306,827.00	440,325.00	1,747,152.00	8.9%
OASDI/Medicare/Alternative	934,774.90	207,924.26	1,142,699.16	996,152.00	222,012.00	1,218,164.00	6.6%
Health and Welfare Benefits	5,585,357.67	1,036,138.41	6,621,496.08	6,020,772.00	1,113,767.00	7,134,539.00	7.7%
Unemployment Insurance	17,256.50	2,466.95	19,723.45	18,915.00	2,641.00	21,556.00	9.3%
Workers' Compensation	383,271.52	54,716.84	437,988.36	516,748.00	71,785.00	588,533.00	34.4%
OPEB, Allocated	86,939.00	14,705.00	101,644.00	87,009.00	14,713.00	101,722.00	0.1%
OPEB, Active Employees	758,066.00	124,129.00	882,195.00	758,884.00	124,000.00	882,884.00	0.1%
Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>	<b>11,406,800.68</b>	<b>2,077,337.69</b>	<b>13,484,138.37</b>	<b>12,941,478.00</b>	<b>2,292,672.00</b>	<b>15,234,350.00</b>	<b>13.0%</b>
<b>BOOKS AND SUPPLIES</b>							
Approved Textbooks and Core Curricula Materials	4,699.41	259,452.86	264,152.27	0.00	134,700.00	134,700.00	-49.0%
Books and Other Reference Materials	86,146.00	17,962.32	104,108.32	60,692.00	10,505.00	71,197.00	-31.6%
Materials and Supplies	1,107,359.46	547,355.66	1,654,715.12	1,715,400.72	1,909,557.81	3,624,958.53	119.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	608,118.21	352,098.91	960,217.12	241,019.00	49,342.00	290,361.00	-69.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			1,806,323.08	1,176,869.75	2,983,192.83	2,017,111.72	2,104,104.81	4,121,216.53	38.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,235,017.13	1,235,017.13	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	354,682.72	123,902.04	478,584.76	321,138.00	85,395.00	406,533.00	-15.1%
Dues and Memberships		5300	71,567.20	2,898.15	74,465.35	70,242.00	0.00	70,242.00	-5.7%
Insurance		5400 - 5450	409,287.75	0.00	409,287.75	423,695.00	0.00	423,695.00	3.5%
Operations and Housekeeping Services		5500	2,083,018.22	11,711.81	2,094,730.03	1,997,692.00	10,000.00	2,007,692.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	166,097.97	391,383.71	557,481.68	203,140.00	450,295.00	653,435.00	17.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,001,721.65	2,207,962.33	4,209,683.98	2,208,477.00	3,414,231.00	5,622,708.00	33.6%
Communications		5900	227,913.17	16,292.50	244,205.67	240,310.00	400.00	240,710.00	-1.4%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,314,288.68	3,989,167.67	9,303,456.35	5,464,694.00	3,960,321.00	9,425,015.00	1.3%

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)	
<b>CAPITAL OUTLAY</b>									
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	21,689.39	551,549.32	573,238.71	0.00	33,365.00	33,365.00	-94.2%
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	10,037.00	203,034.34	213,071.34	11,119.00	20,000.00	31,119.00	-85.4%
Equipment Replacement		6500	45,584.54	156,312.87	201,897.41	23,000.00	0.00	23,000.00	-88.6%
TOTAL CAPITAL OUTLAY			77,310.93	910,896.53	988,207.46	34,119.00	53,365.00	87,484.00	-91.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,307.00	578,201.02	585,508.02	0.00	476,155.00	476,155.00	-18.7%
Payments to JPAs		7143	0.00	308,163.22	308,163.22	0.00	553,974.00	553,974.00	79.8%
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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	84,839.00	0.00	84,839.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	246,684.00	0.00	246,684.00	New
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			7,307.00	886,364.24	893,671.24	331,523.00	1,030,129.00	1,361,652.00	52.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(531,258.52)	531,258.52	0.00	(712,787.00)	712,787.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(50,893.36)	0.00	(50,893.36)	(75,972.00)	0.00	(75,972.00)	49.3%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(582,151.88)	531,258.52	(50,893.36)	(788,759.00)	712,787.00	(75,972.00)	49.3%
TOTAL EXPENDITURES			52,497,020.32	14,490,487.80	66,987,508.12	57,522,393.72	15,371,291.61	72,893,685.53	8.8%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	95,000.00	0.00	95,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	405,052.65	0.00	405,052.65	450,655.00	0.00	450,655.00	11.3%
Other Authorized Interfund Transfers Out		7619	120,951.60	0.00	120,951.60	118,136.90	0.00	118,136.00	-2.3%
(b) TOTAL INTERFUND TRANSFERS OUT			621,004.25	0.00	621,004.25	568,791.00	0.00	568,791.00	-8.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	850,000.00	0.00	850,000.00	0.00	0.00	0.00	-100.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES	850,000.00	0.00	850,000.00	0.00	0.00	0.00	-100.0%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
(d) TOTAL USES	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues	(8,013,059.32)	8,013,059.32	0.00	(10,076,602.69)	10,076,602.69	0.00	0.0%
Contributions from Restricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS	(8,013,059.32)	8,013,059.32	0.00	(10,076,602.69)	10,076,602.69	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)	(7,584,063.57)	8,013,059.32	428,995.75	(11,145,393.69)	10,076,602.69	(1,068,791.00)	-349.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	50,092,052.14	0.00	50,092,052.14	53,589,756.00	0.00	53,589,756.00	7.0%
2) Federal Revenue		8100-8299	0.00	1,074,866.11	1,074,866.11	0.00	1,139,774.51	1,139,774.51	6.0%
3) Other State Revenue		8300-8599	1,030,445.95	586,225.17	1,616,671.12	2,816,592.00	590,824.00	3,407,416.00	110.8%
4) Other Local Revenue		8600-8799	10,151,984.99	4,612,357.27	14,764,342.26	10,407,026.00	2,398,248.00	12,805,274.00	-13.3%
5) TOTAL REVENUES			61,274,483.08	6,273,448.55	67,547,931.63	66,813,374.00	4,128,846.51	70,942,220.51	5.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		29,253,496.74	7,763,620.90	37,017,117.64	32,924,879.26	8,187,953.81	41,112,833.07	11.1%
2) Instruction - Related Services	2000-2999		6,902,441.91	89,962.24	6,992,404.15	7,299,811.29	0.00	7,299,811.29	4.4%
3) Pupil Services	3000-3999		3,928,766.23	2,190,683.01	6,119,449.24	4,471,310.00	2,866,543.37	7,337,853.37	19.9%
4) Ancillary Services	4000-4999		1,848,889.70	285,709.57	2,134,599.27	2,020,962.00	146,052.84	2,167,014.84	1.5%
5) Community Services	5000-5999		265,562.97	0.00	265,562.97	306,835.17	0.00	306,835.17	15.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,268,458.62	531,258.52	4,799,717.14	4,118,555.00	712,787.00	4,831,342.00	0.7%
8) Plant Services	8000-8999		6,022,097.15	2,742,889.32	8,764,986.47	6,048,518.00	2,427,825.79	8,476,343.79	-3.3%
9) Other Outgo	9000-9999	Except 7600-7699	7,307.00	886,364.24	893,671.24	331,523.00	1,030,129.00	1,361,652.00	52.4%
10) TOTAL EXPENDITURES			52,497,020.32	14,490,487.80	66,987,508.12	57,522,393.72	15,371,291.81	72,893,685.53	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			8,777,462.76	(8,217,039.25)	560,423.51	9,290,980.28	(11,242,445.30)	(1,951,465.02)	-448.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	621,004.25	0.00	621,004.25	568,791.00	0.00	568,791.00	-8.4%
2) Other Sources/Uses									
a) Sources		8930-8979	850,000.00	0.00	850,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
3) Contributions		8980-8999	(8,013,059.32)	8,013,059.32	0.00	(10,076,602.69)	10,076,602.69	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,584,063.57)	8,013,059.32	428,995.75	(11,145,393.69)	10,076,602.69	(1,068,791.00)	-349.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,193,399.19	(203,979.93)	989,419.26	(1,854,413.41)	(1,165,842.61)	(3,020,256.02)	-405.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,360,318.27	1,686,028.29	26,046,346.56	25,553,717.46	1,482,048.36	27,035,765.82	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,360,318.27	1,686,028.29	26,046,346.56	25,553,717.46	1,482,048.36	27,035,765.82	3.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,360,318.27	1,686,028.29	26,046,346.56	25,553,717.46	1,482,048.36	27,035,765.82	3.8%
2) Ending Balance, June 30 (E + F1e)			25,553,717.46	1,482,048.36	27,035,765.82	23,699,304.05	316,205.75	24,015,509.80	-11.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	3,817.71	14,090.50	17,908.21	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,467,957.86	1,467,957.86	0.00	316,205.75	316,205.75	-78.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	23,509,643.75	0.00	23,509,643.75	21,483,429.05	0.00	21,483,429.05	-8.6%
08-09 thru 13-14 surplus to cover future	0000	9780	3,272,688.00		3,272,688.00				
Economic Uncertainty - Basic Aid	0000	9780	18,983,663.34		18,983,663.34				
Carryover 0000 (Site discretionary + cat	0000	9780	242,492.14		242,492.14				
Carryover 0254 (Site discretionary)	0000	9780	41,265.88		41,265.88				
Athletic Field Repl. Res. 15-16	0000	9780	270,000.00		270,000.00				
2014-15 surplus to cover future deficits	0000	9780	639,641.17		639,641.17				
Economic Uncertainty - Basic Aid	1100	9780	48,326.52		48,326.52				
Economic Uncertainty - Basic Aid	1400	9780	11,566.70		11,566.70				
Property Tax Volatility	0000	9780				3,643,000.00		3,643,000.00	
Mandated Cost Funds for One Time Ex	0000	9780				2,088,124.00		2,088,124.00	
16-17 Projected Deficit Spending	0000	9780				2,434,020.59		2,434,020.59	
17-18 Projected Deficit Spending	0000	9780				3,478,192.00		3,478,192.00	

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Towards 18-19 Expected Deficit Spendi	0000	9780				3,900,000.00		3,900,000.00	
Solar Project, subject to board action on	0000	9780				2,667,000.00		2,667,000.00	
Other Facilities Projects Related to Grov	0000	9780				2,261,418.16		2,261,418.16	
15-16 surplus to cover future deficits	0000	9780				186,347.78		186,347.78	
Athletic Field Repl. Res. 15-16	0000	9780				270,000.00		270,000.00	
16-17 Projected Deficit Spending	1100	9780				555,326.52		555,326.52	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,028,256.00	0.00	2,028,256.00	2,203,875.00	0.00	2,203,875.00	8.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
 General Fund  
 Exhibit: Restricted Balance Detail

Tamalpais Union High  
 Marin County

21 65482 0000000  
 Form 01

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	85,326.25	0.00
6300	Lottery: Instructional Materials	226,839.36	0.10
6500	Special Education	69,568.37	0.00
6512	Special Ed: Mental Health Services	80,509.65	161,019.30
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13)	69,469.45	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	103,924.69	74,936.00
9010	Other Restricted Local	832,320.09	80,250.35
Total, Restricted Balance		1,467,957.86	316,205.75

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,521.00	115,695.00	49.2%
3) Other State Revenue		8300-8599	135,343.50	120,000.00	-11.3%
4) Other Local Revenue		8600-8799	741,883.60	783,100.00	5.6%
5) TOTAL REVENUES			954,748.10	1,018,795.00	6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	259,861.34	189,500.00	-27.1%
2) Classified Salaries		2000-2999	698,714.26	559,308.00	-20.0%
3) Employee Benefits		3000-3999	231,942.90	216,851.00	-6.5%
4) Books and Supplies		4000-4999	34,331.60	19,916.00	-42.0%
5) Services and Other Operating Expenditures		5000-5999	141,084.87	155,384.00	10.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,893.36	75,972.00	49.3%
9) TOTAL EXPENDITURES			1,416,828.33	1,216,931.00	-14.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(462,080.23)	(198,136.00)	-57.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	120,951.60	118,136.00	-2.3%
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			120,951.60	118,136.00	-2.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(341,128.63)	(80,000.00)	-76.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,198.10	110,069.47	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,198.10	110,069.47	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,198.10	110,069.47	-75.6%
2) Ending Balance, June 30 (E + F1e)			110,069.47	30,069.47	-72.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	300.00	300.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	109,769.47	29,769.47	-72.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(943.75)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	633.75		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	239,113.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	105,144.39		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			346,947.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	75,581.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	161,296.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			236,878.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			110,069.47		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	77,521.00	115,695.00	49.2%
<b>TOTAL FEDERAL REVENUE</b>			<b>77,521.00</b>	<b>115,695.00</b>	<b>49.2%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	135,343.50	120,000.00	-11.3%
<b>TOTAL OTHER STATE REVENUE</b>			<b>135,343.50</b>	<b>120,000.00</b>	<b>-11.3%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74.03	100.00	35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	724,118.47	763,500.00	5.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,691.10	19,500.00	10.2%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>741,883.60</b>	<b>783,100.00</b>	<b>5.6%</b>
<b>TOTAL REVENUES</b>			<b>954,748.10</b>	<b>1,018,795.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	120,250.00	159,832.00	32.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,187.40	12,494.00	-83.2%
Other Certificated Salaries		1900	65,423.94	17,174.00	-73.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>259,861.34</b>	<b>189,500.00</b>	<b>-27.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	48,603.33	7,440.00	-84.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,744.71	65,590.00	4.5%
Clerical, Technical and Office Salaries		2400	202,816.52	115,977.00	-42.8%
Other Classified Salaries		2900	384,549.70	370,301.00	-3.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>698,714.26</b>	<b>559,308.00</b>	<b>-20.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	17,170.86	20,355.00	18.5%
PERS		3201-3202	57,723.28	42,302.00	-26.7%
OASDI/Medicare/Alternative		3301-3302	51,248.23	45,157.00	-11.9%
Health and Welfare Benefits		3401-3402	82,349.12	86,711.00	5.3%
Unemployment Insurance		3501-3502	458.79	382.00	-16.7%
Workers' Compensation		3601-3602	10,666.62	10,298.00	-3.5%
OPEB, Allocated		3701-3702	1,336.00	1,268.00	-5.1%
OPEB, Active Employees		3751-3752	10,990.00	10,378.00	-5.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>231,942.90</b>	<b>216,851.00</b>	<b>-6.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,616.13	7,900.00	-25.6%
Materials and Supplies		4300	23,715.47	12,016.00	-49.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>34,331.60</b>	<b>19,916.00</b>	<b>-42.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,946.89	3,450.00	17.1%
Dues and Memberships		5300	1,873.00	2,303.00	23.0%
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	3,366.95	4,660.00	37.6%
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	112,639.10	117,378.00	4.2%
Communications		5900	20,238.93	27,593.00	36.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>141,084.87</b>	<b>155,384.00</b>	<b>10.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	50,893.36	75,972.00	49.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			50,893.36	75,972.00	49.3%
<b>TOTAL EXPENDITURES</b>			1,416,828.33	1,216,931.00	-14.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	120,951.60	118,136.00	-2.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>120,951.60</b>	<b>118,136.00</b>	<b>-2.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>120,951.60</b>	<b>118,136.00</b>	<b>-2.3%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,521.00	115,695.00	49.2%
3) Other State Revenue		8300-8599	135,343.50	120,000.00	-11.3%
4) Other Local Revenue		8600-8799	741,883.60	783,100.00	5.6%
5) TOTAL REVENUES			954,748.10	1,018,795.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		224,707.77	224,267.00	-0.2%
2) Instruction - Related Services	2000-2999		337,978.55	103,792.00	-69.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		803,248.65	812,900.00	1.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		50,893.36	75,972.00	49.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,416,828.33	1,216,931.00	-14.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(462,080.23)	(198,136.00)	-57.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	120,951.60	118,136.00	-2.3%
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			120,951.60	118,136.00	-2.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(341,128.63)	(80,000.00)	-76.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,198.10	110,069.47	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,198.10	110,069.47	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,198.10	110,069.47	-75.6%
2) Ending Balance, June 30 (E + F1e)			110,069.47	30,069.47	-72.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	300.00	300.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	109,769.47	29,769.47	-72.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
9010	Other Restricted Local	300.00	300.00
Total, Restricted Balance		300.00	300.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	115,264.21	132,000.00	14.5%
3) Other State Revenue		8300-8599	9,224.88	9,000.00	-2.4%
4) Other Local Revenue		8600-8799	609,847.86	627,100.00	2.8%
5) TOTAL REVENUES			734,336.95	768,100.00	4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	535,522.24	556,385.00	3.9%
3) Employee Benefits		3000-3999	267,844.28	282,456.00	5.5%
4) Books and Supplies		4000-4999	343,639.58	368,500.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	9,528.50	11,414.00	19.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,156,534.60	1,218,755.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(422,197.65)	(450,655.00)	6.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	405,052.65	450,655.00	11.3%
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			405,052.65	450,655.00	11.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,145.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,900.00	14,755.00	-53.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,900.00	14,755.00	-53.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,900.00	14,755.00	-53.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	400.00	0.00	-100.0%
Stores					
		9712	9,383.00	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	4,972.00	14,755.00	196.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	400.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	45,076.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,909.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	9,383.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			73,783.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	37,132.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,896.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			59,028.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,755.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	115,264.21	132,000.00	14.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>115,264.21</b>	<b>132,000.00</b>	<b>14.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	9,224.88	9,000.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>9,224.88</b>	<b>9,000.00</b>	<b>-2.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,000.00	0.00	-100.0%
Food Service Sales		8634	596,573.45	616,000.00	3.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	89.91	0.00	-100.0%
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	11,184.50	11,100.00	-0.8%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>609,847.86</b>	<b>627,100.00</b>	<b>2.8%</b>
<b>TOTAL REVENUES</b>			<b>734,336.95</b>	<b>768,100.00</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	232,621.18	240,719.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	276,172.26	287,201.00	4.0%
Clerical, Technical and Office Salaries		2400	26,728.80	28,465.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>535,522.24</b>	<b>556,385.00</b>	<b>3.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,350.06	89,779.00	5.2%
OASDI/Medicare/Alternative		3301-3302	39,499.10	41,744.00	5.7%
Health and Welfare Benefits		3401-3402	117,951.93	124,228.00	5.3%
Unemployment Insurance		3501-3502	258.48	286.00	10.6%
Workers' Compensation		3601-3602	5,949.71	7,671.00	28.9%
OPEB, Allocated		3701-3702	2,086.00	2,076.00	-0.5%
OPEB, Active Employees		3751-3752	16,749.00	16,672.00	-0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>267,844.28</b>	<b>282,456.00</b>	<b>5.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	200.00	New
Materials and Supplies		4300	21,296.80	21,300.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	322,342.78	347,000.00	7.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>343,639.58</b>	<b>368,500.00</b>	<b>7.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,039.42	3,900.00	91.2%
Dues and Memberships		5300	275.00	500.00	81.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,214.08	7,014.00	-2.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,528.50</b>	<b>11,414.00</b>	<b>19.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,156,534.60</b>	<b>1,218,755.00</b>	<b>5.4%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	405,052.65	450,655.00	11.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>405,052.65</b>	<b>450,655.00</b>	<b>11.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>405,052.65</b>	<b>450,655.00</b>	<b>11.3%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	115,264.21	132,000.00	14.5%
3) Other State Revenue		8300-8599	9,224.88	9,000.00	-2.4%
4) Other Local Revenue		8600-8799	609,847.86	627,100.00	2.8%
5) TOTAL REVENUES			734,336.95	768,100.00	4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,156,534.60	1,218,755.00	5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,156,534.60	1,218,755.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(422,197.65)	(450,655.00)	6.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	405,052.65	450,655.00	11.3%
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			405,052.65	450,655.00	11.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,145.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,900.00	14,755.00	-53.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,900.00	14,755.00	-53.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,900.00	14,755.00	-53.7%
2) Ending Balance, June 30 (E + F1e)			14,755.00	14,755.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	400.00	0.00	-100.0%
Stores		9712	9,383.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,972.00	14,755.00	196.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,972.00	14,755.00
Total, Restricted Balance		<u>4,972.00</u>	<u>14,755.00</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	357,000.00	357,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,262.72	1,000.00	-55.8%
5) TOTAL REVENUES			359,262.72	358,000.00	-0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,817.39	0.00	-100.0%
6) Capital Outlay		6000-6999	102,640.80	358,000.00	248.8%
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			123,458.19	358,000.00	190.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			235,804.53	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			235,804.53	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,291,809.85	1,527,614.38	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,809.85	1,527,614.38	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,291,809.85	1,527,614.38	18.3%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,527,614.38	1,527,614.38	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,185,612.38		
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	357,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			1,542,612.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,998.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			14,998.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,527,614.38		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	357,000.00	357,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>357,000.00</b>	<b>357,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,262.72	1,000.00	-55.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,262.72</b>	<b>1,000.00</b>	<b>-55.8%</b>
<b>TOTAL, REVENUES</b>			<b>359,262.72</b>	<b>358,000.00</b>	<b>-0.4%</b>

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,050.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,767.39	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,817.39</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	95,374.77	337,500.00	253.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	7,266.03	20,500.00	182.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>102,640.80</b>	<b>358,000.00</b>	<b>248.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>123,458.19</b>	<b>358,000.00</b>	<b>190.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	357,000.00	357,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,262.72	1,000.00	-55.8%
5) TOTAL REVENUES			359,262.72	358,000.00	-0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		123,458.19	358,000.00	190.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			123,458.19	358,000.00	190.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			235,804.53	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			235,804.53	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,291,809.85	1,527,614.38	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,809.85	1,527,614.38	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,291,809.85	1,527,614.38	18.3%
2) Ending Balance, June 30 (E + F1e)			1,527,614.38	1,527,614.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,527,614.38	1,527,614.38	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%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,230.52	1,000.00	-55.2%
5) TOTAL REVENUES			2,230.52	1,000.00	-55.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,230.52	1,000.00	-55.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(200,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(197,769.48)	1,000.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,217,859.66	1,020,090.18	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,217,859.66	1,020,090.18	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,217,859.66	1,020,090.18	-16.2%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,020,090.18	1,021,090.18	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,220,090.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	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			1,220,090.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			200,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,020,090.18		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,230.52	1,000.00	-55.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,230.52</b>	<b>1,000.00</b>	<b>-55.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,230.52</b>	<b>1,000.00</b>	<b>-55.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	200,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>200,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(200,000.00)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,230.52	1,000.00	-55.2%
5) TOTAL REVENUES			2,230.52	1,000.00	-55.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,230.52	1,000.00	-55.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(200,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(197,769.48)	1,000.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,217,859.66	1,020,090.18	-16.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,217,859.66	1,020,090.18	-16.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,217,859.66	1,020,090.18	-16.2%
2) Ending Balance, June 30 (E + F1e)					
			1,020,090.18	1,021,090.18	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,020,090.18	1,021,090.18	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92.48	0.00	-100.0%
5) TOTAL REVENUES			92.48	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92.48	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92.48	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,490.45	50,582.93	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,490.45	50,582.93	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,490.45	50,582.93	0.2%
2) Ending Balance, June 30 (E + F1e)			50,582.93	50,582.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,582.93	50,582.93	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	50,582.93		
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			50,582.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			50,582.93		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	92.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>92.48</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>92.48</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92.48	0.00	-100.0%
5) TOTAL REVENUES			92.48	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			92.48	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92.48	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,490.45	50,582.93	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,490.45	50,582.93	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,490.45	50,582.93	0.2%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,582.93	50,582.93	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%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,595.83	0.00	-100.0%
5) TOTAL REVENUES			2,595.83	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	118,163.74	0.00	-100.0%
6) Capital Outlay		6000-6999	2,111,920.36	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			2,230,084.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,227,488.27)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,227,488.27)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,828,418.67	521,449.85	-81.6%
b) Audit Adjustments					
		9793	(79,480.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,748,938.12	521,449.85	-81.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,748,938.12	521,449.85	-81.0%
2) Ending Balance, June 30 (E + F1e)					
			521,449.85	521,449.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	521,449.85	521,449.85	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	973,250.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	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			973,250.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	451,800.73		
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			451,800.73		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			521,449.85		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,595.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,595.83</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>			<b>2,595.83</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	118,163.74	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			118,163.74	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,800.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,106,120.36	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			2,111,920.36	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			2,230,084.10	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,595.83	0.00	-100.0%
5) TOTAL REVENUES			2,595.83	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,230,084.10	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,230,084.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,227,488.27)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,227,488.27)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,828,418.67	521,449.85	-81.6%
b) Audit Adjustments		9793	(79,480.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,748,938.12	521,449.85	-81.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,748,938.12	521,449.85	-81.0%
2) Ending Balance, June 30 (E + F1e)			521,449.85	521,449.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	521,449.85	521,449.85	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,869.06	0.00	-100.0%
5) TOTAL REVENUES			1,869.06	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,187.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	17,650.00	0.00	-100.0%
6) Capital Outlay		6000-6999	388,550.98	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			423,388.20	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(421,519.14)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,000.00	0.00	-100.0%
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			95,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(326,519.14)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,405,534.02	2,079,014.88	-13.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,405,534.02	2,079,014.88	-13.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,405,534.02	2,079,014.88	-13.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,079,014.88	2,079,014.88	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,345,124.04		
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	96,869.06		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,441,993.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	361,109.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,869.06		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			362,978.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,079,014.88		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,869.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,869.06</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,869.06</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,880.78	0.00	-100.0%
Noncapitalized Equipment		4400	6,306.44	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,187.22</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,900.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,650.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	388,550.98	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>388,550.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>423,388.20</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	95,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>95,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			95,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,869.06	0.00	-100.0%
5) TOTAL REVENUES			1,869.06	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		423,388.20	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			423,388.20	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(421,519.14)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,000.00	0.00	-100.0%
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			95,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(326,519.14)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,405,534.02	2,079,014.88	-13.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,405,534.02	2,079,014.88	-13.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,405,534.02	2,079,014.88	-13.6%
2) Ending Balance, June 30 (E + F1e)					
			2,079,014.88	2,079,014.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	2,079,014.88	2,079,014.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	64,981.32	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,542,271.45	0.00	-100.0%
5) TOTAL REVENUES			13,607,252.77	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,333,862.09	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			12,333,862.09	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,273,390.68	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,273,390.68	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,620,198.72	9,893,589.40	14.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,620,198.72	9,893,589.40	14.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,620,198.72	9,893,589.40	14.8%
2) Ending Balance, June 30 (E + F1e)			9,893,589.40	9,893,589.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	9,893,589.40	9,893,589.40	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,893,589.40		
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			9,893,589.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,893,589.40		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted indebtedness Levies					
Homeowners' Exemptions		8571	64,981.32	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			64,981.32	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	12,842,110.02	0.00	-100.0%
Unsecured Roll		8612	213,127.06	0.00	-100.0%
Prior Years' Taxes		8613	19,615.95	0.00	-100.0%
Supplemental Taxes		8614	433,204.60	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	11,394.39	0.00	-100.0%
Interest		8660	10,115.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,703.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,542,271.45	0.00	-100.0%
<b>TOTAL, REVENUES</b>			13,607,252.77	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,680,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	5,653,862.09	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,333,862.09</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>12,333,862.09</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	64,981.32	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,542,271.45	0.00	-100.0%
5) TOTAL REVENUES			13,607,252.77	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,333,862.09	0.00	-100.0%
10) TOTAL EXPENDITURES			12,333,862.09	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,273,390.68	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,273,390.68	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,620,198.72	9,893,589.40	14.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,620,198.72	9,893,589.40	14.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,620,198.72	9,893,589.40	14.8%
2) Ending Balance, June 30 (E + F1e)					
			9,893,589.40	9,893,589.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	9,893,589.40	9,893,589.40	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,172.32	20.00	-99.9%
5) TOTAL REVENUES			31,172.32	20.00	-99.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,857.39	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	8,953.53	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			17,810.92	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,361.40	20.00	-99.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			13,361.40	20.00	-99.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,575.05	42,936.45	45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,575.05	42,936.45	45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,575.05	42,936.45	45.2%
2) Ending Net Position, June 30 (E + F1e)			42,936.45	42,956.45	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	42,936.45	42,956.45	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,285.21		
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	25,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			51,285.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,348.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			8,348.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			42,936.45		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.33	20.00	-60.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	25,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,121.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,172.32</b>	<b>20.00</b>	<b>-99.9%</b>
<b>TOTAL REVENUES</b>			<b>31,172.32</b>	<b>20.00</b>	<b>-99.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,523.60	0.00	-100.0%
Noncapitalized Equipment		4400	5,333.79	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,857.39</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	8,628.37	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	325.16	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,953.53</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>17,810.92</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,172.32	20.00	-99.9%
5) TOTAL REVENUES			31,172.32	20.00	-99.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,810.92	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			17,810.92	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,361.40	20.00	-99.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			13,361.40	20.00	-99.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,575.05	42,936.45	45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,575.05	42,936.45	45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,575.05	42,936.45	45.2%
2) Ending Net Position, June 30 (E + F1e)			42,936.45	42,956.45	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	42,936.45	42,956.45	0.0%

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

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,954.78	3,929.14	3,954.78	4,255.81	4,255.81	4,255.81
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,954.78	3,929.14	3,954.78	4,255.81	4,255.81	4,255.81
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	1.18	1.00	1.18	1.18	1.18	1.18
b. Special Education-Special Day Class	24.00	24.00	24.00	24.00	24.00	24.00
c. Special Education-NPS/LCI	5.37	4.96	5.37	5.37	5.37	5.37
d. Special Education Extended Year	2.64	2.64	2.64	2.64	2.64	2.64
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)	33.19	32.60	33.19	33.19	33.19	33.19
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,987.97	3,961.74	3,987.97	4,289.00	4,289.00	4,289.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,409,145.00		2,409,145.00			2,409,145.00
Work in Progress	2,168,639.00		2,168,639.00	2,292,899.00	1,282,315.00	3,179,223.00
Total capital assets not being depreciated	4,577,784.00	0.00	4,577,784.00	2,292,899.00	1,282,315.00	5,588,368.00
Capital assets being depreciated:						
Land Improvements	94,457,300.00		94,457,300.00	19,370.00		94,476,670.00
Buildings	131,037,364.00		131,037,364.00	2,420,852.00		133,458,216.00
Equipment	3,391,915.00		3,391,915.00	183,962.00		3,575,877.00
Total capital assets being depreciated	228,886,579.00	0.00	228,886,579.00	2,624,184.00	0.00	231,510,763.00
Accumulated Depreciation for:						
Land Improvements	(24,526,432.00)		(24,526,432.00)	(2,394,477.00)		(26,920,909.00)
Buildings	(51,318,765.00)		(51,318,765.00)	(4,616,379.00)		(55,935,144.00)
Equipment	(2,540,987.00)		(2,540,987.00)	(165,595.00)		(2,706,582.00)
Total accumulated depreciation	(78,386,184.00)	0.00	(78,386,184.00)	(7,176,451.00)	0.00	(85,562,635.00)
Total capital assets being depreciated, net	150,500,395.00	0.00	150,500,395.00	(4,552,267.00)	0.00	145,948,128.00
Governmental activity capital assets, net	155,078,179.00	0.00	155,078,179.00	(2,259,368.00)	1,282,315.00	151,536,496.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00		0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	30,099,140.56	301	128,374.14	303	29,970,766.42	305	645,395.72		307	29,325,370.70	309
2000 - Classified Salaries	9,286,594.67	311	194,755.98	313	9,091,838.69	315	0.00		317	9,091,838.69	319
3000 - Employee Benefits (Excluding 3800)	13,484,138.37	321	185,648.92	323	13,298,489.45	325	93,676.10		327	13,204,813.35	329
4000 - Books, Supplies Equip Replace. (6500)	3,185,090.24	331	95,842.17	333	3,089,248.07	335	269,295.24		337	2,819,952.83	339
5000 - Services... & 7300 - Indirect Costs	9,252,562.99	341	126,477.25	343	9,126,085.74	345	1,747,964.52		347	7,378,121.22	349
<b>TOTAL</b>					<b>64,576,428.37</b>	<b>365</b>			<b>TOTAL</b>	<b>61,820,096.79</b>	<b>369</b>

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	393
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		53.20%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	53.20%
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)	61,820,096.79
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

Tamalpais Union High  
Marin County

2:1 65482 00000  
Form DEI

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	151,269,602.00		151,269,602.00		6,680,000.00	144,589,602.00	7,070,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			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	194,535.20		194,535.20	14,543.87		209,079.07	
Governmental activities long-term liabilities	151,464,137.20	0.00	151,464,137.20	14,543.87	6,680,000.00	144,798,681.07	7,070,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	59,582,107.56		59,582,107.56			61,145,197.68
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,877.07		3,877.07			3,987.97
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	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>B. CURRENT YEAR GANN ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,987.97		3,987.97	4,289.00		4,289.00
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)			3,987.97			4,289.00
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2014-15 Actual			2015-16 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	291,207.00		291,207.00	290,000.00		290,000.00
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)	47,771,788.88		47,771,788.88	51,235,000.00		51,235,000.00
5. Unsecured Roll Taxes (Object 8042)	1,013,776.39		1,013,776.39	1,064,000.00		1,064,000.00
6. Prior Years' Taxes (Object 8043)	75,505.43		75,505.43	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,713.44		3,713.44	0.00		0.00
12. Parcel Taxes (Object 8621)	9,236,193.58		9,236,193.58	9,627,000.00		9,627,000.00
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)	58,392,184.72	0.00	58,392,184.72	62,216,000.00	0.00	62,216,000.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	58,392,184.72	0.00	58,392,184.72	62,216,000.00	0.00	62,216,000.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			567,792.87			619,208.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			567,792.87			619,208.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	1,299,005.00		1,299,005.00	1,357,756.00		1,357,756.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,299,005.00	0.00	1,299,005.00	1,357,756.00	0.00	1,357,756.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	67,547,931.63		67,547,931.63	70,942,220.51		70,942,220.51
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	46,384.18		46,384.18	20,000.00		20,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2014-15 Actual</b>			<b>2015-16 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			59,582,107.56			61,145,197.68
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0286			1.0755
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			61,145,197.68			68,273,755.52
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			58,392,184.72			62,216,000.00
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)			478,556.40			514,680.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,299,005.00			1,357,756.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,299,005.00			1,357,756.00
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])			41,017.24			17,927.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			58,433,201.96			62,233,927.74
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)			1,299,005.00			1,357,756.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			58,433,201.96			
b. State Subventions (Line D8)			1,299,005.00			
c. Less: Excluded Appropriations (Line C23)			567,792.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			59,164,414.09			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			61,145,197.68			68,273,755.52
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			59,164,414.09			

\* Please provide below an explanation for each entry in the adjustments column.

Sally Swan, Assistant Superintendent  
Gann Contact Person

415-945-1043  
Contact Phone Number

**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) 2,733,371.16
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 50,034,858.44

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.46%

**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)	2,480,295.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,699,266.59
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	49,055.98
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)	425,634.65
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)	4,654,252.57
9. Carry-Forward Adjustment (Part IV, Line F)	(154,948.36)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,499,304.21

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,858,140.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,984,945.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,955,868.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,122,361.87
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,562.97
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)	596,103.73
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)	7,369,871.68
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)	1,365,934.97
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)	1,156,534.60
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)	61,675,324.99

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
 (Line A8 divided by Line B18) 7.55%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
 (Line A10 divided by Line B18) 7.30%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,654,252.57</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>56,982.21</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.89%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.89%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.89%) times Part III, Line B18); zero if positive	<u>(154,948.36)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(154,948.36)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.30%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-77,474.18) is applied to the current year calculation and the remainder (\$-77,474.18) is deferred to one or more future years:	<u>7.42%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-51,649.45) is applied to the current year calculation and the remainder (\$-103,298.91) is deferred to one or more future years:	<u>7.46%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(154,948.36)</u>

Approved indirect cost rate: 7.89%  
Highest rate used in any program: 7.89%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	124,107.25	9,792.06	7.89%
01	3310	153,537.00	12,114.07	7.89%
01	3327	249,878.18	19,715.39	7.89%
01	3550	58,628.29	4,625.77	7.89%
01	4035	118,959.16	9,385.88	7.89%
01	4201	3,920.82	309.35	7.89%
01	6500	6,024,285.06	475,316.00	7.89%
11	9010	803,248.65	32,129.92	4.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		329,023.43	329,023.43
2. State Lottery Revenue	8560	547,196.52		157,236.17	704,432.69
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)		547,196.52	0.00	486,259.60	1,033,456.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	450,000.00			450,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	48,870.00			48,870.00
4. Books and Supplies	4000-4999	0.00		259,420.24	259,420.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		498,870.00	0.00	259,420.24	758,290.24
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	48,326.52	0.00	226,839.36	275,165.88
<b>D. COMMENTS:</b>					

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

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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	67,608,512.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,083,155.99
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	265,562.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	970,016.46
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	621,004.25
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	158,324.87
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,014,908.55
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	422,197.65
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				64,932,645.48

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)		3,961.74
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,389.93
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.)	60,198,571.07	15,601.26
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)	60,198,571.07	15,601.26
B. Required effort (Line A.2 times 90%)	54,178,713.96	14,041.13
C. Current year expenditures (Line I.E and Line II.B)	64,932,645.48	16,389.93
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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	35,337,983.17	12,925,059.31	48,263,042.48	3,721,151.20	51,984,193.68	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	907,951.96	228,240.62	1,136,192.58	87,602.11	1,223,794.69	
3300	Independent Study Centers	1,527,850.34	360,103.37	1,887,953.71	145,563.99	2,033,517.70	
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	76,819.29	0.00	76,819.29	5,922.88	82,742.17	
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	7,877,283.20	446,600.11	8,323,883.31	641,783.58	8,965,666.89	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	158,324.87	277,793.30	436,118.17	33,625.35	469,743.52	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	265,562.97	0.00	265,562.97	20,475.29	286,038.26	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	194,486.09	194,486.09	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(50,893.36)	(50,893.36)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	46,151,775.80	14,237,796.71	60,389,572.51	4,799,717.13	67,608,512.36	

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

Goal Instructional Goals	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
0001	Pre-Kindergarten	0.00	0.00	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	29,311,812.56	0.00	1,643,223.14	0.00	2,248,348.20	0.00	2,134,599.27	0.00	0.00	0.00	0.00	35,337,983.17
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	737,933.52	0.00	27,746.85	0.00	142,271.59	0.00	0.00	0.00	0.00	0.00	0.00	907,951.96
3300	Independent Study Centers	1,045,627.21	0.00	263,755.65	125,598.20	92,869.28	0.00	0.00	0.00	0.00	0.00	0.00	1,527,850.34
3400	Opportunity Schools	0.00	0.00	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	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	0.00	0.00
3800	Vocational Education	76,819.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,819.29
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	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	0.00	0.00
5000-5999	Special Education	5,686,600.19	0.00	0.00	0.00	2,131,164.90	59,518.11	0.00	0.00	0.00	0.00	0.00	7,877,283.20
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	158,324.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,324.87
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	265,562.97	0.00	0.00	0.00	265,562.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>37,017,117.64</b>	<b>0.00</b>	<b>1,934,725.64</b>	<b>125,598.20</b>	<b>4,614,653.97</b>	<b>59,518.11</b>	<b>2,134,599.27</b>	<b>265,562.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,151,775.80</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	5,534,666.86	7,360,411.30	29,981.15	12,925,059.31
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	50,452.91	177,787.71	0.00	228,240.62
3300	Independent Study Centers	315,656.44	44,446.93	0.00	360,103.37
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)	391,010.06	0.00	55,590.05	446,600.11
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	277,793.30	0.00	277,793.30
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		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
<b>Total Allocated Support Costs</b>		<b>6,291,786.27</b>	<b>7,860,439.24</b>	<b>85,571.20</b>	<b>14,237,796.71</b>

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	596,103.73
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	49,055.98
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,480,295.35
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,725,155.44
5 Total Central Administration Costs in General Fund and Charter Schools Funds	4,850,610.50
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	46,151,775.80
2 Total Allocated Costs (from Form PCR, Column 2, Total)	14,237,796.71
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	60,389,572.51
<b>C. Direct Charged Costs in Other Funds</b>	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,365,934.97
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,156,534.60
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	2,522,469.57
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>	62,912,042.08
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	7.71%

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)			904,547.23		904,547.23
Other Outgo (Objects 1000-7999)				1,514,675.49	1,514,675.49
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>904,547.23</b>	<b>1,514,675.49</b>	<b>2,419,222.72</b>

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,254,939.74	374,832.00	3,302,508.57	1,359,705.96	7,869,439.24	0.00	85,571.20
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1.50	4.20	7.40	17.60	331.20		24.00
3100 Alternative Schools							
3200 Continuation Schools				1.00	8.00		
3300 Independent Study Centers			0.70	0.60	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)				7.75			44.50
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational					12.50		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
.. Adult Education (Fund 11)							
.. Child Development (Fund 12)							
.. Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1.50	4.20	8.10	26.95	353.70	0.00	68.50

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 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(50,893.36)				
Other Sources/Uses Detail								
Fund Reconciliation					200,000.00	621,004.25		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND							17,939,179.36	18,138,131.25
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	50,893.38	0.00				
Other Sources/Uses Detail					120,951.60	0.00		
Fund Reconciliation							105,144.39	181,296.15
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	0.00	0.00				
Other Sources/Uses Detail					405,052.65	0.00		
Fund Reconciliation							0.00	21,896.35
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							357,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail						200,000.00		
Fund Reconciliation							0.00	200,000.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					95,000.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							96,869.06	1,869.06
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							25,000.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	50,893.36	(50,893.36)	821,004.25	821,004.25	18,523,192.81	18,523,192.81

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9/12/2015 3:19:10 PM

21-65482-0000000

Unaudited Actuals  
2014-15 Unaudited Actuals  
Technical Review Checks

Tamalpais Union High

Marin County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

Unaudited Actuals  
2015-16 Budget  
Technical Review Checks

Tamalpais Union High

Marin County

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

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

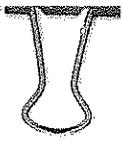
IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



Reconciliation of Cash in the County Treasury  
 General Fund Unrestricted - Fund 03 (58013)  
 As of June 30, 2015

Cash In County Treasury - per Treasurer's Report 06/30/2015 \$27,437,971.35

Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
Payroll 06>03	PX-061815	6/18/2015	<u>24,099.99</u>
Payroll 11>03	PX-061815	6/18/2015	<u>1,378.32</u>

Total Cash in County Treasury Adjustments 25,478.31

Adjusted Cash in County Treasury Balance 27,463,449.66

Cash Per General Ledger - per Pertaine Report 06/30/2015 \$27,463,449.66

Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments 0.00

Adjusted General Ledger Balance 27,463,449.66

Difference 0.00

Prepared By: Elson Lee

Approved By: 

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**General Fund Restricted - Fund 06 (58016)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$1,365,952.93
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
Payroll 06>03	PX-061815	6/18/2015	-24,099.99	<i>cleared 8/4</i>

Total Cash in County Treasury Adjustments	<u>-24,099.99</u>
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Adjusted Cash in County Treasury Balance	1,341,852.94
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$1,341,852.94
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<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	1,341,852.94
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Difference	<u>0.00</u>
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Prepared By: Eison Lee

Approved By: *[Signature]*

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Adult Ed/Community Ed - Fund 11 (58110)**  
**As of June 30, 2015**

**Cash In County Treasury - per Treasurer's Report** 06/30/2015 \$434.57

**Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)**

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
Payroll 11>03	PX-061815	06/18/2015	-1,378.32	<i>derived of #</i>

**Total Cash in County Treasury Adjustments** -1,378.32

**Adjusted Cash in County Treasury Balance** -943.75

**Cash Per General Ledger - per Pertaine Report** 06/30/2015 -\$943.75

**Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)**

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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**Total General Ledger Adjustments** 0.00

**Adjusted General Ledger Balance** -943.75

**Difference** 0.00

Prepared By: Elson Lee

Approved By: 

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Cafeteria Fund - 13 (58130)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$14.82
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted Cash in County Treasury Balance	14.82
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$14.82
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
-----------------	--------------------	-------------	---------------

Total General Ledger Adjustments	<u>0.00</u>
----------------------------------	-------------

Adjusted General Ledger Balance	14.82
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Difference	<u>0.00</u>
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Prepared By: Elson Lee

Approved By: 

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Deferred Maintenance Fund 14 (58140)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$1,185,612.38
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments		<u>0.00</u>
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Adjusted Cash in County Treasury Balance		1,185,612.38
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$1,185,612.38
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments		<u>0.00</u>
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Adjusted General Ledger Balance		1,185,612.38
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Difference		<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:

*[Handwritten Signature]*

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Special Reserve Fund 17 (58171)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$1,220,090.18
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments		<u>0.00</u>
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Adjusted Cash in County Treasury Balance		1,220,090.18
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$1,220,090.18
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments		<u>0.00</u>
----------------------------------	--	-------------

Adjusted General Ledger Balance		1,220,090.18
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Difference		<u>0.00</u>
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Prepared By: Elson Lee

Approved By: *Sho Swan*



**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Bond Fund 22 (58212)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$263,776.59
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments		<u>0.00</u>
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Adjusted Cash in County Treasury Balance		263,776.59
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Cash Per General Ledger - per Pertaine Report	06/30/2015	263,776.59
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments		<u>0.00</u>
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Adjusted General Ledger Balance		263,776.59
---------------------------------	--	------------

Difference		<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:



**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**General Fund Unrestricted - Fund 24 (58214)**  
**As of June 30, 2015**

**Cash In County Treasury - per Treasurer's Report** 06/30/2015 \$709,473.99

**Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)**  
Comments                      Transaction                      Date                      Amount

**Total Cash in County Treasury Adjustments** 0.00

**Adjusted Cash in County Treasury Balance** 709,473.99

**Cash Per General Ledger - per Pertaine Report** 06/30/2015 709,473.99

**Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)**  
Comments                      Transaction                      Date                      Amount

**Total General Ledger Adjustments** 0.00

**Adjusted General Ledger Balance** 709,473.99

**Difference** 0.00

Prepared By: Elson Lee

Approved By: 

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Special Reserve Fund 40 (58401)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$2,345,124.04
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
-----------------	--------------------	-------------	---------------

Total Cash in County Treasury Adjustments		<u>0.00</u>
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Adjusted Cash in County Treasury Balance		2,345,124.04
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$2,345,124.04
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
-----------------	--------------------	-------------	---------------

Total General Ledger Adjustments		<u>0.00</u>
----------------------------------	--	-------------

Adjusted General Ledger Balance		2,345,124.04
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Difference		<u>0.00</u>
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Prepared By: Elson Lee

Approved By: \_\_\_\_\_

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Bond Interest and Redemption Fund 51 (58510-58515)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$9,893,589.40
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments		<u>0.00</u>
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Adjusted Cash in County Treasury Balance		9,893,589.40
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$9,893,589.40
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

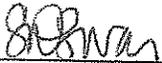
<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
-----------------	--------------------	-------------	---------------

Total General Ledger Adjustments		<u>0.00</u>
----------------------------------	--	-------------

Adjusted General Ledger Balance		9,893,589.40
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Difference		<u>0.00</u>
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Prepared By: Elson Lee

Approved By: 

**Tamalpais Union High School District**  
**Reconciliation of Cash in the County Treasury**  
**Insurance Deductable Fund 67 (58671)**  
**As of June 30, 2015**

Cash In County Treasury - per Treasurer's Report	06/30/2015	\$26,285.21
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
Total Cash in County Treasury Adjustments			<u>0.00</u>

Adjusted Cash in County Treasury Balance		26,285.21
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Cash Per General Ledger - per Pertaine Report	06/30/2015	\$26,285.21
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
Total General Ledger Adjustments			<u>0.00</u>

Adjusted General Ledger Balance		26,285.21
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Difference		<u>0.00</u>
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Prepared By: Elson Lee

Approved By: 

TAMALPAIS UNION HIGH SCHOOL DISTRICT  
Larkspur, California

RESOLUTION #10

APPROPRIATIONS LIMIT – 2014/2015 AND 2015/2016

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriations limits, commonly called “Gann Limits”, for public agencies including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2014/2015 fiscal year and a projected Gann Limit for the 2015/2016 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2014/15 and 2015/16 fiscal years are made in accordance with applicable constitutional and statutory law;

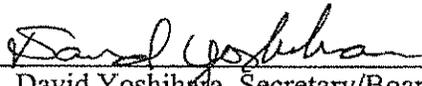
AND BE FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2014/2015 and 2015/2016 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE FURTHER RESOLVED that the Superintendent provides copies of the Resolution along with the appropriate attachments to interested citizens of this district.

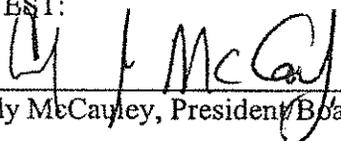
PASSED AND ADOPTED this 8th day of September, 2015, by the Governing Board of the Tamalpais Union High School District by the following vote:

AYES: 5  
NOES: 0  
ABSENT: 0

I, David Yoshihara, Secretary to the Board of Trustees, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Board of Trustees of the Tamalpais Union High School District at their meeting of September 8, 2015, which Resolution is on file in the office of said Board.

  
\_\_\_\_\_  
David Yoshihara, Secretary/Board of Trustees  
Tamalpais Union High School District

ATTEST:

  
\_\_\_\_\_  
Cindy McCauley, President/Board of Trustees

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2013-14 Actual</b>			<b>2014-15 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	59,582,107.56		59,582,107.56			61,145,197.68
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,877.07		3,877.07			3,987.97
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2013-14</b>			<b>Adjustments to 2014-15</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2014-15 P2 Report</b>			<b>2015-16 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A8)	3,987.97		3,987.97	4,289.00		4,289.00
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)			3,987.97			4,289.00
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
1. Homeowners' Exemption (Object 8021)	291,207.00		291,207.00	290,000.00		290,000.00
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)	47,771,788.88		47,771,788.88	51,235,000.00		51,235,000.00
5. Unsecured Roll Taxes (Object 8042)	1,013,776.39		1,013,776.39	1,064,000.00		1,064,000.00
6. Prior Years' Taxes (Object 8043)	75,505.43		75,505.43	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,713.44		3,713.44	0.00		0.00
12. Parcel Taxes (Object 8621)	9,236,193.58		9,236,193.58	9,627,000.00		9,627,000.00
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 8098)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	58,392,184.72	0.00	58,392,184.72	62,216,000.00	0.00	62,216,000.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	58,392,184.72	0.00	58,392,184.72	62,216,000.00	0.00	62,216,000.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			567,792.87			619,208.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C-19 through C-22)			567,792.87			619,208.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	1,299,005.00		1,299,005.00	1,357,756.00		1,357,756.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,299,005.00	0.00	1,299,005.00	1,357,756.00	0.00	1,357,756.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	67,547,931.63		67,547,931.63	70,794,476.00		70,794,476.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	46,384.18		46,384.18	20,000.00		20,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2014-15 Actual</b>			<b>2015-16 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			59,582,107.56			61,145,197.68
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0288			1.0755
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			61,145,197.68			68,273,755.52
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			58,392,184.72			62,216,000.00
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)			478,556.40			514,680.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,299,005.00			1,357,756.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,299,005.00			1,357,756.00
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])			41,017.24			17,965.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			58,433,201.96			62,233,965.16
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)			1,299,005.00			1,357,756.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			58,433,201.96			
b. State Subventions (Line D8)			1,299,005.00			
c. Less: Excluded Appropriations (Line C23)			567,792.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			59,164,414.09			



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	822,215.03	0.00	0.00	0.00	0.00	164,847.84	1,557,229.17		2,544,292.04
2000-2999	Classified Salaries	82,059.75	0.00	0.00	0.00	0.00	0.00	1,168,791.98		1,250,851.73
3000-3999	Employee Benefits	243,232.74	0.00	0.00	0.00	0.00	56,312.05	1,280,688.61		1,580,233.40
4000-4999	Books and Supplies	11,740.56	0.00	0.00	0.00	0.00	1,697.26	34,945.86		48,383.68
5000-5999	Services and Other Operating Expenditures	1,031,434.93	0.00	0.00	0.00	0.00	172,145.71	1,230,694.21		2,434,274.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	19,247.50		19,247.50
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,190,683.01	0.00	0.00	0.00	0.00	395,002.86	5,291,597.33	0.00	7,877,283.20
7310	Transfers of Indirect Costs	471,362.04	0.00	0.00	0.00	0.00	0.00	35,783.42		507,145.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	446,600.10	0.00	0.00	0.00	0.00	0.00	0.00		446,600.10
	Total Indirect Costs and PCR Allocations	917,962.14	0.00	0.00	0.00	0.00	0.00	35,783.42	0.00	953,745.56
	<b>TOTAL COSTS</b>	<b>3,108,645.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>395,002.86</b>	<b>5,327,380.75</b>	<b>0.00</b>	<b>8,831,028.76</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	195,395.72	0.00	0.00	0.00	0.00	0.00	0.00		195,395.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	40,242.10	0.00	0.00	0.00	0.00	0.00	0.00		40,242.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	14,240.36	0.00	0.00	0.00	0.00	0.00	453,528.77		467,769.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	249,878.18	0.00	0.00	0.00	0.00	0.00	453,528.77	0.00	703,406.95
7310	Transfers of Indirect Costs	(3,953.96)	0.00	0.00	0.00	0.00	0.00	35,783.42		31,829.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(3,953.96)	0.00	0.00	0.00	0.00	0.00	35,783.42	0.00	31,829.46
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>245,924.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>489,312.19</b>	<b>0.00</b>	<b>735,236.41</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>6,525.57</b>
										<b>728,710.84</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	626,819.31	0.00	0.00	0.00	0.00	164,847.84	1,557,229.17		2,348,896.32
2000-2999	Classified Salaries	82,059.75	0.00	0.00	0.00	0.00	0.00	1,168,791.98		1,250,851.73
3000-3999	Employee Benefits	202,990.64	0.00	0.00	0.00	0.00	56,312.05	1,280,688.61		1,539,991.30
4000-4999	Books and Supplies	11,740.56	0.00	0.00	0.00	0.00	1,697.26	34,945.86		48,383.68
5000-5999	Services and Other Operating Expenditures	1,017,194.57	0.00	0.00	0.00	0.00	172,145.71	777,165.44		1,966,505.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	19,247.50		19,247.50
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,940,804.83	0.00	0.00	0.00	0.00	395,002.85	4,838,068.56	0.00	7,173,876.25
7310	Transfers of Indirect Costs	475,316.00	0.00	0.00	0.00	0.00	0.00	0.00		475,316.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	446,600.10	0.00	0.00	0.00	0.00	0.00	0.00		446,600.10
	Total Indirect Costs and PCR Allocations	921,916.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921,916.10
	TOTAL BEFORE OBJECT 8980	2,862,720.93	0.00	0.00	0.00	0.00	395,002.85	4,838,068.56	0.00	8,095,792.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									6,525.57
	TOTAL COSTS									8,102,317.92
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									6,525.57
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,379,888.39
	TOTAL COSTS									5,386,413.96

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

2013-14 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		7,366,906.51	4,490,001.99
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)		7,366,906.51	4,490,001.99
<b>C. Unduplicated Pupil Count</b>			
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet		383.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)		383.00	

SELPA:     (??)    

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

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

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

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

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

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

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

SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2014-15 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	8,831,028.76		
2. Less: Expenditures paid from federal sources	728,710.84		
3. Expenditures paid from state and local sources	8,102,317.92	7,366,906.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,102,317.92	7,366,906.51	735,411.41
4. Special education unduplicated pupil count	421	383	
5. Per capita state and local expenditures (A3/A4)	19,245.41	19,234.74	10.67

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

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

SELPA:     (??)    

**B. LOCAL EXPENDITURES ONLY METHOD**

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	<u>5,386,413.96</u>	<u>4,490,001.99</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>5,386,413.96</u>	<u>4,490,001.99</u>	<u>896,411.97</u>
b. Per capita local expenditures (B1a/A4)	<u>12,794.33</u>	<u>11,723.24</u>	<u>1,071.09</u>

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

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

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

Sally Swan  
Contact Name

415-945-1043  
Telephone Number

Assistant Superintendent  
Title

sswan@tamdistrict.org  
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-8999)</b>										
1000-1999	Certificated Salaries	897,647.00	0.00	0.00	0.00	0.00	176,252.00	1,638,190.00		2,712,089.00
2000-2999	Classified Salaries	84,545.00	0.00	0.00	0.00	0.00	0.00	1,321,805.00		1,406,350.00
3000-3999	Employee Benefits	350,922.00	0.00	0.00	0.00	0.00	57,254.00	1,376,970.00		1,785,146.00
4000-4999	Books and Supplies	81,968.37	0.00	0.00	0.00	0.00	2,000.00	28,300.00		112,268.37
5000-5999	Services and Other Operating Expenditures	1,440,400.00	0.00	0.00	0.00	0.00	218,000.00	1,638,100.00		3,296,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,855,482.37	0.00	0.00	0.00	0.00	453,506.00	5,023,365.00	0.00	9,332,353.37
7310	Transfers of Indirect Costs	574,160.00	0.00	0.00	0.00	0.00	0.00	103,740.00		677,900.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	574,160.00	0.00	0.00	0.00	0.00	0.00	103,740.00	0.00	677,900.00
	<b>TOTAL COSTS</b>	<b>3,429,642.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>453,506.00</b>	<b>6,127,105.00</b>	<b>0.00</b>	<b>10,010,253.37</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-8999)</b>										
1000-1999	Certificated Salaries	897,647.00	0.00	0.00	0.00	0.00	176,252.00	1,638,190.00		2,712,089.00
2000-2999	Classified Salaries	84,545.00	0.00	0.00	0.00	0.00	0.00	1,321,805.00		1,406,350.00
3000-3999	Employee Benefits	350,922.00	0.00	0.00	0.00	0.00	57,254.00	1,376,970.00		1,785,146.00
4000-4999	Books and Supplies	81,968.37	0.00	0.00	0.00	0.00	2,000.00	28,300.00		112,268.37
5000-5999	Services and Other Operating Expenditures	1,195,400.00	0.00	0.00	0.00	0.00	218,000.00	238,100.00		1,651,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,610,482.37	0.00	0.00	0.00	0.00	453,506.00	4,623,365.00	0.00	7,687,353.37
7310	Transfers of Indirect Costs	556,005.00	0.00	0.00	0.00	0.00	0.00	0.00		556,005.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	556,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556,005.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>3,166,487.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>453,506.00</b>	<b>4,623,365.00</b>	<b>0.00</b>	<b>8,243,358.37</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									1,091,086.49
										9,334,443.86

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5069)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	200.00	0.00	0.00	0.00	0.00	0.00	0.00		200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									1,091,085.49
										5,871,234.65
										6,962,520.14

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	822,215.03	0.00	0.00	0.00	0.00	164,847.84	1,557,229.17		2,544,292.04
2000-2999	Classified Salaries	82,059.75	0.00	0.00	0.00	0.00	0.00	1,168,791.98		1,250,851.73
3000-3999	Employee Benefits	243,232.74	0.00	0.00	0.00	0.00	56,312.05	1,280,688.61		1,580,233.40
4000-4999	Books and Supplies	11,740.56	0.00	0.00	0.00	0.00	1,697.26	34,945.86		48,383.68
5000-5999	Services and Other Operating Expenditures	1,031,434.93	0.00	0.00	0.00	0.00	172,145.71	1,230,694.21		2,434,274.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	19,247.50		19,247.50
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,190,683.01	0.00	0.00	0.00	0.00	395,002.86	5,291,597.33	0.00	7,877,283.20
7310	Transfers of Indirect Costs	471,362.04	0.00	0.00	0.00	0.00	0.00	35,783.42		507,145.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	446,605.10	0.00	0.00	0.00	0.00	0.00	0.00		446,605.10
	Total Indirect Costs	471,362.04	0.00	0.00	0.00	0.00	0.00	35,783.42	0.00	507,145.46
	TOTAL COSTS	2,662,045.05	0.00	0.00	0.00	0.00	395,002.86	5,327,380.75	0.00	8,384,428.66
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	195,395.72	0.00	0.00	0.00	0.00	0.00	0.00		195,395.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	40,242.10	0.00	0.00	0.00	0.00	0.00	0.00		40,242.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	14,240.36	0.00	0.00	0.00	0.00	0.00	453,528.77		467,769.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	249,878.18	0.00	0.00	0.00	0.00	0.00	453,528.77	0.00	703,406.95
7310	Transfers of Indirect Costs	(3,953.96)	0.00	0.00	0.00	0.00	0.00	35,783.42		31,829.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(3,953.96)	0.00	0.00	0.00	0.00	0.00	35,783.42	0.00	31,829.46
8880	TOTAL BEFORE OBJECT 8880	245,924.22	0.00	0.00	0.00	0.00	0.00	489,312.19	0.00	735,236.41
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
	TOTAL COSTS									6,525.57
										728,710.84

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	626,819.31	0.00	0.00	0.00	0.00	164,847.84	1,557,229.17		2,348,896.32
2000-2999	Classified Salaries	82,059.75	0.00	0.00	0.00	0.00	0.00	1,168,791.98		1,250,851.73
3000-3999	Employee Benefits	202,990.64	0.00	0.00	0.00	0.00	56,312.05	1,280,688.61		1,539,991.30
4000-4999	Books and Supplies	11,740.56	0.00	0.00	0.00	0.00	1,697.26	34,945.86		48,383.68
5000-5999	Services and Other Operating Expenditures	1,017,194.57	0.00	0.00	0.00	0.00	172,145.71	777,165.44		1,966,505.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	19,247.50		19,247.50
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,940,804.83	0.00	0.00	0.00	0.00	395,002.86	4,838,068.56		7,173,876.25
7310	Transfers of Indirect Costs	475,316.00	0.00	0.00	0.00	0.00	0.00	0.00		475,316.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	445,606.10	0.00	0.00	0.00	0.00	0.00	0.00		445,606.10
	Total Indirect Costs	475,316.00	0.00	0.00	0.00	0.00	0.00	0.00		475,316.00
8980	TOTAL BEFORE OBJECT 8980	2,416,120.83	0.00	0.00	0.00	0.00	395,002.86	4,838,068.56	0.00	7,649,192.25
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,525.57
<b>TOTAL COSTS</b>										
										5,379,888.99
										5,386,413.96

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

SELPA:           (??)          

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

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

- Combined state and local expenditures
- Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

**SECTION 2**

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

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

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

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

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

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

SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	10,010,253.37		
2. Less: Expenditures paid from federal sources	675,809.51		
3. Expenditures paid from state and local sources	9,334,443.86	7,655,717.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	9,334,443.86	7,655,717.82	1,678,726.04
4. Special education unduplicated pupil count	421	421	
5. Per capita state and local expenditures (A3/A4)	22,172.08	18,184.60	3,987.48

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

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

