

HOLTVILLE UNIFIED SCHOOL DISTRICT

2014-15 Unaudited Actuals
&
2015-16 First Budget Revision

September 17, 2015

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 _____ Date of Meeting: Sep 17, 2015
Clerk/Secretary of the Governing Board
(Original signature required)

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 _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
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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)	56.47%
	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	$9,135,236.32
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$9,135,236.32
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	6.49%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

HOLTVILLE UNIFIED SCHOOL DISTRICT
2014-15 UNAUDITED ACTUALS
2015-16 FIRST BUDGET REVISION
September 17, 2015

Within this packet the Holtville Unified School District presents its 2014-15 Unaudited Actuals Report, as well as its 2015-16 First Budget Revision. Included within this report are the following required SACS financial statements:

- General Fund (Form 01)
- Adult Education Fund (Form 11)
- Cafeteria Fund (Form 13)
- Building Fund (Form 21)
- Capital Facilities Fund (Form 25)
- State Construction Account (Form 30)
- Special Reserve Fund for Capital Projects (Form 40)
- Bond Interest and Redemption Fund (Form 51)
- Debt Service Fund (Form 56)

In addition to the above, this report also includes the following supplemental forms:

- Certification and Summary Page (Form CA)
- Average Daily Attendance (Form A)
- Local Control Funding Formula Calculator Sheet
- Current Expense Formula/Min Classroom Compensation: Actuals (Form CEA)
- Schedule of Categorical Funds (Form CAT)
- School District Appropriations Limit Calculations (Form GANN)
- Schedule of Allocation Factors for Support Costs (Form PCRAF)
- Program Cost Report (Form PCR)
- Indirect Cost Rate Worksheet (Form ICR)
- Lottery Report (Form L)
- No Child Left Behind Maintenance of Effort Expenditures (Form NCMOE)
- Summary of Interfund Activities: Est. Actuals (Form SIAA)
- Special Education Maintenance of Effort (Forms SEMA/SEMB)
- Schedule of Capital Assets (Form ASSET)
- Schedule of Long-Term Liabilities (Form DEBT)
- 2015-16 Cashflow Report
- SACS Technical Review Checks

Background – State and Federal

As we close the 2014-15 school year, the state of our economy continues to perplex. While State Revenues through tax collections have increased in the current year, other signs within the State continue to cause concern. While many maintain that the economy

has recovered, the California unemployment rate was reported at 6.2% in July. According to School Services of California, the drive of the California economy over the past year has been pushed by a reinvigorated real estate market and record-level returns on stocks and bonds, spurred by the Federal Government's maintenance of record-low interest rates. This means that the bulk of California's increase in tax revenues has been achieved mostly through capital gains taxes. This increase in wealth may be good in the short term, but history has proven it can be highly volatile. Nevertheless, the large increase in tax revenues has yielded large increases in the Education Budget as reflected in the State's 2015-16 Adopted Budget. Some highlights of the May Revision that were used in this report include:

- A gap funding rate of 51.52% (down from 53.08% in the May Revise)
- The cost of living adjustment (COLA) of 1.02%
- $3.5 billion in one-time discretionary funds to districts (reported in this budget adoption at $528 per Average Daily Attendance)

However, there are State factors that must be viewed in light of the above gains to the Education budget. First and foremost, districts now must continue to implement increasing demand for services through the Local Control Accountability Plan (LCAP). In addition, the Governor's recent mandate that districts increase contributions to the State Teachers Retirement System (STRS) fund has forced individual school districts to shoulder a large burden on behalf of a system over which they have no control.

The national economy also shows troubling news. National GDP actually contracted in the first quarter. The potential for another recession seems ever-present, and if a downturn were to occur, it would throw a major wrench in the California State Budget plan, and most notably the LCFF's 7-year implementation plan.

Background – Local

Over the past several years, HUSD has been hit by a steady decline in student enrollment. This in turn has led to a drop in attendance. However, enrollment in 2014-15 has increased for the first time in several years. Coupling the enrollment increase with the hiring of a Student Attendance Officer to address attendance issues, HUSD saw an increase in year-over-year average daily attendance (ADA) of approximately 54 students when comparing the P-2 reports of 2014-15 versus 2013-14. With this increase, the 2015-16 shows a worst-case scenario of that increased ADA, but the hope is that positive gains will continue.

CLOSING OUT 2014-15

The primary drive of this report is to provide the District's actual revenues and expenditures for the 2014-15 school year. Below is a table summarizing the variances

between the actual **General Fund UR Revenues** contained in this report and those presented in the 2014-15 Estimated Actuals:

GF Unrestricted	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Variance	Explanation
LCFF State Aid	8,790,647	8,437,407	(353,240)	State Aid decreased due to the State's increased contribution through the EPA apportionment
Education Protection Account	1,814,514	2,175,881	361,367	Updated figure based on new State factors input into the LCFF calculator
LCFF State Aid - PY	-	3,282	3,282	Increase is due to prior year State adjustments
EPA State Aid - PY	-	7,299	7,299	Increase is due to prior year State adjustments
LCFF - Local Prop Taxes	2,017,875	2,020,963	3,088	Updated figure based on actual property taxes paid to the District by County Assessor's Office
LCFF Transfers (Ad Ed)	(105,000)	(107,500)	(2,500)	Increased contribution to Adult Ed to maintain positive fund balance
Federal Revenue	1,332	1,332	-	No change since prior budget adoption
Other State Revenue	312,439	320,439	8,000	Variance due to payments received from State for standardized testing reimbursements
Local Revenue	235,578	271,248	35,670	Large increase from interest revenue (+$5,000), less IVROP revenue drop (-$5,000), other misc local rev receipts (+$7,000), MAA pmt (+$21,000), transportation dept receipts (+$8,000)
Interfund Transfers In	114	115	0	Less than $1 change due to transfer of nominal interest revenue receipt

UR Contributions to Restricted	(829,746)	(799,500)	30,246	Actual GF UR Contributions to Restricted accounts were less than budgeted, as Sp Ed Contrib decreased (+$13,000 to UR) and Maint Contrib decreased (+$17,000 to UR)
Total Revenue (GF UR)	**12,237,754**	**12,330,965**	**93,211**	

As for **2014-15 GF UR Expenses**, below are variances from estimates to actuals:

GF Unrestricted	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	6,432,682	6,475,455	42,773	Teacher salaries moved from Restricted to UR (+$46,000), subs/stipends under budget (-$7,000), all other Cert (+$4,000)
Classified Salary Expense	1,693,383	1,677,894	(15,489)	Instructional aide expense under budget (-$7,000), support salaries under budget (-$26,000) due to unhired custodian/bus driver, secretarial exp over budget (+9,000), all other classif sal over budget (+$9,000)
Employee Benefits	2,396,144	2,272,226	(123,918)	STRS/PERS/pay tax under budget (-$31,000), h/w benefits under budget (-$93,000)

Materials/Supplies	537,741	487,272	(50,469)	Book Expense under budget (-$23,000) due to increase in Rest Lotto, Site/District Materials Expense under budget (-$24,000), Depreciable Equip Expense under budget (-$3,000)
Travel/Professional Services	1,114,750	1,079,851	(34,899)	Travel/Reimb Expense under budget (-$10,000), Dues Expense under budget (-$2,000), Utilites Expense under budget (-$4,000), Leases/Repairs Expense under budget (-$4,000), Prof Serv Expense under budget (-$12,000), County Contract Expense under budget (-$1,000), Communications Expense under budget (-$2,000)
Depreciable Assets/Improvements	22,185	22,185	0	No change since prior budget adoption
Transfers to ICOE/IVROP	142,867	137,983	(4,884)	Transfer to IVROP under budget to coincide with drop in ROP revenue
Indirect Cost Recovery	(111,482)	(95,242)	16,240	Categorical Indirects budgeted to full expenditures, but not realized (+$5,583 expense over budget), Inter-fund transfer from Cafeteria Fund also less than budgeted (+$10,657 expense)
Debt Service	89,068	85,221	(3,847)	Actual Debt Service payments under budget
Interfund Transfers - Out	1,679	1,679	-	No change since prior budget adoption
Total Expenses (GF UR)	**12,319,017**	**12,144,524**	**(174,493)**	

Looking at **2014-15 GF Restricted Revenues**, the following table illustrates the revenue variances between the Estimated Actuals Budget and the Unaudited Actuals:

GF Restricted	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Variance	Explanation
Federal Revenue	1,496,770	1,349,131	(147,639)	Migrant revenue unused (-$38,000), Title I Def Rev (-$38,000), TI PI Def Rev (-$14,000), TIIA Def Rev (-$56,000), TIII Immigrant Def Rev (-$4,000), LEA Biling Option addl revenues (+$2,000)
Other State Revenue	427,501	658,935	231,434	ASES HMS State Revenues recoded to Object 8677 (-$137,000), Addition of State STRS Contribution (+$369,000)
Local Revenue	537,720	648,145	110,426	ASES Rev coding shift (+$137,000), unused MS $$ that carryover to 15-16 (-$32,000), Addl Sp Ed AB602 due to increased attendance (+$5,000)
UR Contributions to Restricted	829,746	799,500	(30,246)	Actual GF UR Contributions to Restricted accounts were less than budgeted, as Sp Ed Contrib decreased (-$13,000) and Maint Contrib decreased (-$17,000)
Total Revenue (GF Restricted)	**3,291,736**	**3,455,711**	**(163,975)**	

Variances to the **2014-15 General Fund Restricted Expenses** between budget and actuals are summarized in the graph below:

GF Restricted	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	1,229,575	1,214,982	(14,593)	Teacher Salaries moved to UR (-$40,000), Subs/Stipends over budget (+$13,000), All Other Certificated Salary Expense over buget (+$12,000)
Classified Salary Expense	630,351	632,547	2,196	Instructional aide expense over budget (+$5,000), support salaries under budget (-$2,000), all other classif sal under budget (-$1,000)
Employee Benefits	486,309	831,082	344,773	Regular STRS/PERS/pay tax under budget (-$7,000), h/w benefits under budget (-$17,000), addition of STRS recognition of State contribution to District STRS (+$369,000)
Materials/Supplies	524,722	367,075	(157,647)	Book Expense under budget (-$20,000), Site/Department Materials Expense under budget (-$128,000), Depreciable Equip Expense under budget (-$10,000)
Travel/Professional Services	464,314	257,530	(206,784)	Travel/Reimb Expense under budget (-$40,000), Utilites Expense under budget (-$10,000), Leases/Repairs Exp under budget (-$5,000), Prof Serv Exp under budget (-$152,000) with largest bulk coming from unused CA Clean Energy grant

Depreciable Land Improvements	20,500	20,415	(85)	Nominal Variance over budget
Indirect Cost Recovery	48,319	42,736	(5,583)	Budget of Indirect Cost Expense represented maximum allowed, but was not realized in actuals
Debt Service	-	-	-	No change since prior budget adoption
Interfund Transfers Out	127,121	110,000	(17,121)	Removal of interest subsidy payment that was added in prior budget report
Total Expenses (GF Restricted)	**3,531,212**	**3,476,368**	**(54,844)**	

THE 2015-16 BUDGET

This Budget must make several key assumptions in order to present estimates for the 2015-16 school year, including information provided by the State (Budget Act details) and District-specific information, such as enrollment, attendance, and staffing.

From the State level, the 2015-16 First Budget Revision assumes the following:

- COLA = 1.02%.
- Local Control Funding Formula (LCFF) gap percentage = 51.52%
- Educational Protection Act (EPA) percentage = 25.07815510%

As for the HUSD-specific variables, this report includes updates to the staffing at the District, including several new positions dictated by the HUSD Local Control Accountability Plan (LCAP). Since the Budget Adoption in July, HUSD has seen numerous changes in the make-up of the staff with some members leaving, new hires in place, and movement of current staff through the salary schedules due to step and column movement. This report has incorporated all of those changes to date.

With regard to enrollment, the District attempts to project enrollment and subsequent attendance. Initial enrollment reports for the first weeks of the 2015-16 school year are showing that enrollment is holding steady with the 2014-15 figures. Knowing that, this Budget will continue to utilize the funded ADA from the 2014-15 school year, as it is the worst-case scenario for the HUSD 2015-16 Budget.

The chart below provides a summary of the variances in **2015-16 General Fund UR Revenues** between the July 1 Adoption and the current revision.

GF Unrestricted	2015-16 July 1 Budget	2015-16 First Budget Revision	Variance	Explanation
LCFF State Aid	10,438,394	10,251,570	(186,824)	State Aid decreased due to State factors such as lower Gap % and higher EPA %, and increase in Local Property Taxes
Education Protection Account	1,876,911	2,046,494	169,583	Increase in EPA Revenue budget figure based on increased EPA %
LCFF State Aid - PY	-	-	-	No change since prior budget adoption
LCFF - Local Prop Taxes	2,017,875	2,020,875	3,000	Updated Local Property Tax budget is based upon the Annual Tax Report
LCFF Transfers (Ad Ed)	(105,000)	(52,500)	52,500	Reduction in Ad Ed transfer is due to the recent announcement of State Funding for Ad Ed
Federal Revenue	-	-	-	No change since prior budget adoption
Other State Revenue	1,125,813	1,035,116	(90,697)	The large reduction represents shift of Discretionary Gratnt revenues to Restricted Budget (-$109,000), addition of Lotto funds (+$19,000)
Local Revenue	128,872	50,164	(78,708)	The large reduction represents removal of IVROP pass-thru revenues (-$109,000), addition of MAA funds received (+$21,000), Transp Dept revenues (+3,000), other site revenues (+$6,000)
Interfund Transfers In	-	-	-	No change since prior budget adoption

UR Contributions to Restricted	(920,333)	(933,830)	(13,497)	GF UR Contributions to Federal Sp Ed account was added (-$11,497 loss to GF UR)
Total Revenue (GF UR)	**14,562,532**	**14,417,889**	**(144,643)**	

The following table shows the variances to **2015-16 GF UR Expenses**:

GF Unrestricted	2015-16 July 1 Budget	2015-16 First Budget Revision	Variance	Explanation
Certificated Salary Expense	6,833,877	6,913,462	79,585	Teacher Expense budget (+$98,000) increased due to addition of two FTE, subs/stipends increased (+$10,000) to increase K-8 tutoring, Support Staff Expense budget decreased (-$17,000) shifted to Restricted budget, Admin Expense Budget decreased (-$11,000) to reflect actual staffing
Classified Salary Expense	1,982,610	1,988,412	5,802	Instructional aide hours added (+$1,336), Computer Lab Tech/Site Secretary Summer Work authorized (+$1,737), corrected Yard Duty Expense budget (+$2,729)
Employee Benefits	2,672,432	2,702,696	30,264	Adjustments to STRS/PERS/pay tax (+$12,000), increase in H/W Benefits Expense (+$18,000) to refelct current rates and above salary additions

Materials/Supplies	444,000	543,017	99,017	Increased Text Adoption Expense (+$68,000) to reflect Math Adoption expenses, increased site Materials Expense budgets (+$4,000), increased Athletics Materials Exp (+$12,000), created Materials Expense Budget for each teacher (+$14,000), increased Tech Dept Materials Exp (+$1,000)
Travel/Professional Services	1,155,965	1,153,732	(2,233)	Travel/reimb budgets shifted (-$4,650), Dues Expense decreased (-$1,600), Utilities Expense increased (+$8,000), Leases/Repairs Budget decreased (-$6,550), Site prof serv budgets increased (+$2,567)
Depreciable Assets/Improvements	50,000	60,200	10,200	Increase for improvements made to HHS Snack Bar (+$10,200) - 50% donation anticipated
Transfers to ICOE/IVROP	169,927	60,855	(109,072)	Decrease represents removal of IVROP transfer (as detailed in GF Local Rev section above)
Indirect Cost Recovery	(29,774)	(44,507)	(14,733)	Addition of indirect from categorical carryover increase in GF budgets (-$8,000) and inclusion of Ad Ed Fund indirect (-$7,000)
Debt Service	44,744	47,344	2,600	Debt Service was increased to reflect anticipated 2015-16 payments

Interfund Transfers - Out	60,000	60,000	-	No change since prior budget adoption
Total Expenses (GF UR)	**13,383,781**	**13,485,211**	**101,430**	

The following chart represents the variances in the **2015-16 GF Restricted Revenues** between Adoption and the current revision:

GF Restricted	2015-16 July 1 Budget	2015-16 First Budget Revision	Variance	Explanation
Federal Revenue	1,253,467	1,381,407	127,940	Increase in Fed Rev is due to combination of PY Def Rev and increased 15-16 allocations in Title I (+$46,000), TI PI grant (+$14,000), TIIA (+$56,000), TIII (+$7,000), and addl LEA Billing (+$4,000)
Other State Revenue	419,920	424,262	4,342	Updated Restricted Lotto estimate (+$11,000), shift of ASES HMS grant to pass-thru rev object (-$137,000), estimated Ed Effectiveness Grant Rev (+131,000)
Local Revenue	476,279	782,372	306,093	Addition of HMS ASES Rev (+$137,000), new CTE grant added (+$137,000), carryover of MS$ unrecognized revenues (+$32,000)
UR Contributions to Restricted	920,333	933,830	13,497	GF UR Contributions to Federal Sp Ed account was added (+$11,497)
Total Revenue (GF Restricted)	**3,069,999**	**3,521,870**	**451,872**	

The following table provides the variances in **2015-16 GF Restricted Expenses** between the Adopted Budget and the current revision:

GF Restricted	2015-16 July 1 Budget	2015-16 First Budget Revision	Variance	Explanation
Certificated Salary Expense	1,263,221	1,313,148	49,927	Teacher salaries decreased (-$39,000) elimination of Resource Teacher at HHS and shift of Migrant Summer Cert salary to stipends object, Subs/stipends increased (+$58,000) due to carryover of Title I PI budget and shift of Migrant expense, Support Salary increased (+$21,000) resulting from shift of counselor salary from GF UR, and Admin expense increased (+$10,000) to account for Summer School Admin
Classified Salary Expense	542,652	549,600	6,948	Increase due to addition of P/T Sp Ed instructional assistant (+$6,948)
Employee Benefits	475,101	485,988	10,887	Adjsutments to STRS/PERS/pay tax (+$2,500), addition of h/w benefits (+$8,400)
Materials/Supplies	309,452	511,745	202,293	Adjusted TI materials (+$6,000), TIIA (+$16,000), TIII (+$6,000), MediCal (+$27,000), Lotto (+$48,000), Maintenance (-$6,000), new CET grant (+$71,000), MS carryover (+$34,000)

Travel/Professional Services	309,799	640,559	330,760	Adj TI services (+$7,000), TIIA (+$32,000), TIII (+$5,000), MediCal (+$20,000), CA Clean Energy (+$119,000), Ed Effectiveness (+$123,000), Sp Ed (+$2,000), Maintenance (+$6,000), CET Grant (+$16,000)
Depreciable Assets/Improvements	20,000	65,000	45,000	Increase due to addition of CET budget (+$45,000)
Indirect Cost Recovery	29,774	37,529	7,755	Changes in categorical budgets due to carryover increased amount available for indirect transfer (+$7,755 added expense)
Debt Service	-	-	-	No change since prior budget adoption
Interfund Transfers Out	120,000	137,121	17,121	Anticipated increase in transfer to include 14-15 carryover balance
Total Expenses (GF Restricted)	**3,069,999**	**3,740,689**	**670,691**	

ENDING FUND BALANCES

For the 2014-15 Unaudited Actuals Report, GF UR Budget has closed +$186,441 in the black. Knowing this, **the total reserve level at June 30, 2015 is 19.97%**. Of this balance, the following is a breakdown of that balance:

- $2,500 to the Revolving Cash Account (roughly 0.02%)
- $468,627 equals the state-mandated 3% minimum reserve level
- $2,647,608 to Capital Improvements (roughly 16.95%)

The increase in fund balance through this report is a departure from the anticipated loss that was projected at the time of the recent July 1 Budget Adoption. As the District moves forward with the implementation of the Local Control Accountability Plan, numerous funds must be appropriated in order to align with the plan that is developed. As the plan is in its infancy, the challenge for the District is implement the numerous new strategies that have been budgeted in a timely manner. It is the belief of the District Business Office that as many of the LCAP strategies are being developed,

implementation has taken time, and thus created several areas in the 2014-15 figures where expenses were budgeted, but did not materialize for either part or the full year.

For the 2015-16 Budget in this revision, HUSD expects its UR GF to be in the black by +$932,678. If this occurs, **the total UR GF reserve is estimated to equal 23.52% at June 30, 2016**. Of this balance:

- $2,500 to the Revolving Cash Account (roughly 0.02%)
- $516,777 equals the state-mandated 3% minimum reserve level
- $3,532,136 to Capital Improvements (or roughly 20.50%).

This large increased is anticipated merely because of the State's provision in 2015-16 of two factors: 1) a large gap percentage in the current year to move districts toward the LCFF target that will be drastically reduced in coming years, and 2) the one-time discretionary block grant that equals roughly $820,000. One must keep in mind that future years are not anticipated to see such large increases in year-over-year revenues.

Finally, it is important to note that the 2015-16 numbers are only estimates, based upon the current conditions, and facts known at the time of this report's issuance. These budget figures will be revisited at the First Interim in December 2014. In addition, actual figures for 2014-15 will undergo the annual independent audit, which will be presented in either December 2014 or January 2015.

OTHER FUNDS

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program has been severely limited, as its funds disappeared during the recession and the General Fund flexibility provisions that came with it. However, there are three Adult Ed categorically-funded programs that continue to operate, as well as some Unrestricted programs that are needed to maintain the Fund's operations. The 2014-15 Unaudited Actuals ending balance is approximately $71. The 2015-16 Budget ending balance, however, is projected to be $41,262 since the State has announced over the summer that they will once again be funding Adult Education.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2014-15 Unaudited Actuals ending balance is $360,416. The projected ending balance in the 2015-16 Budget is estimated to be $174,244.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the general obligation bonds sold by the District under the authority of the 2003 City of Holtville election. In addition, the Fund also houses the Certificate of Participation (COP) issued by the District in 2011-12 under the Qualified School Construction Bond (QSCB) Program. The bond funds have contributed to the District-wide construction projects, while the COP has funded construction expenses at HHS (i.e. field lighting and sports courts). 2014-15 saw activity in this fund as the District refinanced an earlier bond issuance to take advantage of the current market interest rates. However, this action merely paid off the obligation of that issuance, and created a new one; albeit at a lower payback cost. Therefore, the refinancing did not alter the bottom line, which was $0. However, the District discovered that the 2011 COP still has a cash balance with the fiscal agent (Bank of NY) for qualifying construction expenses in the amount of $15,993. Therefore, the Unaudited Actuals ending balance went up to $15,993. The District will explore using these funds on capital facility projects from the 2015-16 Budget.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges are $2.97/square foot for residential construction and $0.47/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. Currently, this fund is being utilized to purchase the State-leased portable buildings that were offered to schools at significantly discounted rates. The 2014-15 Unaudited Actuals ending balance is $63,045. The budgeted ending balance in the 2015-16 fiscal year is estimated at $65,367.

STATE SCHOOL CONSTRUCTION FUND

Fund 300 held the revenues and expenditures for the District's modernization projects, funded by the Office of Public School Construction (OPSC) that took place between 2003 and 2009. The fund is being included in this packet as a nominal balance ($0.47) still exists in the Fund as of 6/30/15. The amount will be transferred to the General Fund in 2015-16 in order to zero out the fund.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY FUND

Fund 400 held the revenues and expenditures collected by the District to purchase and construct its new scoreboard at the HHS football field in 2010. The 2014-15 Unaudited Actuals ending balance was a nominal amount of $357. The District will explore using these funds on capital facility projects from the 2015-16 Budget.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is operated on the District's books, but is run by the Imperial County Tax Assessor's Office. This fund tracks the tax receipts, then makes principal and interest payments to the District's General Obligation Bonds that were sold. The Unaudited Actuals ending balance for 2014-15 is $131,115 and is currently budgeted to close at $126,883 in 2015-16.

THE DEBT SERVICE FUND

The Debt Service serves as the fund that issues payments for the 2006-07 COP issuance, as well as the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, and the 2011-12 QSCB issuance. The 2014-15 Unaudited Actuals ending balance is $11,644. The projected ending balance for the 2015-16 Budget is $33,757.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2014-15 Unaudited Actuals Report and adopt the 2015-16 First Budget Revision as set forth in this report. Any questions or comments regarding this report may be directed toward John-Paul Wells, Assistant Superintendent of the Holtville Unified School District, via telephone (760-356-2974) or email (jpwells@holtville.k12.ca.us).

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,537,331.64	0.00	12,537,331.64	14,266,439.00	0.00	14,266,439.00	13.8%
2) Federal Revenue		8100-8299	1,332.00	1,349,130.66	1,350,462.66	0.00	1,381,406.50	1,381,406.50	2.3%
3) Other State Revenue		8300-8599	320,438.86	658,934.62	979,373.48	1,035,116.00	424,262.00	1,459,378.00	49.0%
4) Other Local Revenue		8600-8799	271,247.86	648,145.33	919,393.19	50,164.00	782,371.99	832,535.99	-9.4%
5) TOTAL, REVENUES			13,130,350.36	2,656,210.61	15,786,560.97	15,351,719.00	2,588,040.49	17,939,759.49	13.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,475,454.68	1,214,982.14	7,690,436.82	6,913,462.00	1,313,148.07	8,226,610.07	7.0%
2) Classified Salaries		2000-2999	1,677,894.28	632,547.21	2,310,441.49	1,988,412.00	549,600.00	2,538,012.00	9.8%
3) Employee Benefits		3000-3999	2,272,225.82	831,081.90	3,103,307.72	2,702,696.00	485,988.00	3,188,684.00	2.8%
4) Books and Supplies		4000-4999	487,271.54	367,074.74	854,346.28	543,016.95	511,444.75	1,054,461.70	23.4%
5) Services and Other Operating Expenditures		5000-5999	1,079,851.39	257,530.16	1,337,381.55	1,153,732.00	640,858.89	1,794,590.89	34.2%
6) Capital Outlay		6000-6999	22,185.16	20,415.16	42,600.32	60,200.00	65,000.00	125,200.00	193.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	223,203.96	0.00	223,203.96	108,199.00	0.00	108,199.00	-51.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,242.33)	42,736.33	(52,506.00)	(44,506.73)	37,528.73	(6,978.00)	-86.7%
9) TOTAL, EXPENDITURES			12,142,844.50	3,366,367.64	15,509,212.14	13,425,211.22	3,603,568.44	17,028,779.66	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			987,505.86	(710,157.03)	277,348.83	1,926,507.78	(1,015,527.95)	910,979.83	228.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	114.85	0.00	114.85	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,679.35	110,000.00	111,679.35	60,000.00	137,120.95	197,120.95	76.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(799,500.19)	799,500.19	0.00	(933,830.00)	933,830.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(801,064.69)	689,500.19	(111,564.50)	(993,830.00)	796,709.05	(197,120.95)	76.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,441.17	(20,656.84)	165,784.33	932,677.78	(218,818.90)	713,858.88	330.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,954,775.96	239,475.74	3,194,251.70	3,118,734.83	218,818.90	3,337,553.73	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,954,775.96	239,475.74	3,194,251.70	3,118,734.83	218,818.90	3,337,553.73	4.5%
d) Other Restatements		9795	(22,482.30)	0.00	(22,482.30)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,932,293.66	239,475.74	3,171,769.40	3,118,734.83	218,818.90	3,337,553.73	5.2%
2) Ending Balance, June 30 (E + F1e)			3,118,734.83	218,818.90	3,337,553.73	4,051,412.61	0.00	4,051,412.61	21.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	218,818.90	218,818.90	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,116,234.83	0.00	3,116,234.83	4,048,912.61	0.00	4,048,912.61	29.9%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,376,105.72	(46,694.88)	3,329,410.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	120,973.32	396,921.28	517,894.60				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,776.81	0.00	2,776.81				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,502,355.85	350,226.40	3,852,582.25				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	382,121.02	110,081.27	492,202.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,500.00	0.00	1,500.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	21,326.22	21,326.22				
6) TOTAL, LIABILITIES			383,621.02	131,407.49	515,028.51				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			3,118,734.83	218,818.91	3,337,553.74				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,437,407.00	0.00	8,437,407.00	10,251,570.00	0.00	10,251,570.00	21.5%
Education Protection Account State Aid - Current Year		8012	2,175,881.00	0.00	2,175,881.00	2,046,494.00	0.00	2,046,494.00	-5.9%
State Aid - Prior Years		8019	10,581.00	0.00	10,581.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,972.80	0.00	31,972.80	31,973.00	0.00	31,973.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,854,254.00	0.00	2,854,254.00	2,854,254.00	0.00	2,854,254.00	0.0%
Unsecured Roll Taxes		8042	340,640.23	0.00	340,640.23	340,640.00	0.00	340,640.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	25,772.97	0.00	25,772.97	25,773.00	0.00	25,773.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,323,823.00)	0.00	(1,323,823.00)	(1,323,823.00)	0.00	(1,323,823.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	92,057.75	0.00	92,057.75	92,058.00	0.00	92,058.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	175.77	0.00	175.77	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(87.88)	0.00	(87.88)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			12,644,831.64	0.00	12,644,831.64	14,318,939.00	0.00	14,318,939.00	13.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(107,500.00)		(107,500.00)	(52,500.00)		(52,500.00)	-51.2%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & 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			12,537,331.64	0.00	12,537,331.64	14,266,439.00	0.00	14,266,439.00	13.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	232,542.79	232,542.79	0.00	232,542.79	232,542.79	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	351,129.31	351,129.31	0.00	412,418.00	412,418.00	17.5%
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		388,308.51	388,308.51		472,082.49	472,082.49	21.6%
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		87,938.40	87,938.40		156,303.07	156,303.07	77.7%
NCLB: Title III, Immigrant Education Program	4201	8290		2,575.28	2,575.28		10,263.73	10,263.73	298.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		62,480.18	62,480.18		61,648.35	61,648.35	-1.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		186,020.93	186,020.93		13,979.07	13,979.07	-92.5%
Vocational and Applied Technology Education	3500-3699	8290		18,199.01	18,199.01		17,940.00	17,940.00	-1.4%
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	1,332.00	19,936.25	21,268.25	0.00	4,229.00	4,229.00	-80.1%
TOTAL, FEDERAL REVENUE			1,332.00	1,349,130.66	1,350,462.66	0.00	1,381,406.50	1,381,406.50	2.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	99,125.00	0.00	99,125.00	819,308.00	0.00	819,308.00	726.5%
Lottery - Unrestricted and Instructional Materials		8560	213,659.00	59,894.00	273,553.00	215,808.00	63,345.00	279,153.00	2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		155,268.00	155,268.00		155,268.00	155,268.00	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 Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		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	7,654.86	443,772.62	451,427.48	0.00	205,649.00	205,649.00	-54.4%
TOTAL, OTHER STATE REVENUE			320,438.86	658,934.62	979,373.48	1,035,116.00	424,262.00	1,459,378.00	49.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	122,040.53	122,040.53	0.00	120,000.00	120,000.00	-1.7%
Penalties and Interest from Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,105.65	0.00	20,105.65	15,000.00	0.00	15,000.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	84,566.00	136,973.00	221,539.00	0.00	274,293.00	274,293.00	23.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	87.88	0.00	87.88	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	166,488.33	37,690.59	204,178.92	35,164.00	41,799.99	76,963.99	-62.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		351,441.21	351,441.21		346,279.00	346,279.00	-1.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			271,247.86	648,145.33	919,393.19	50,164.00	782,371.99	832,535.99	-9.4%
TOTAL, REVENUES			13,130,350.36	2,656,210.61	15,786,560.97	15,351,719.00	2,588,040.49	17,939,759.49	13.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,332,705.08	910,905.53	6,243,610.61	5,578,473.00	1,056,641.07	6,635,114.07	6.3%
Certificated Pupil Support Salaries		1200	410,482.23	234,740.40	645,222.63	482,390.00	187,485.00	669,875.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	593,267.37	69,336.21	662,603.58	707,500.00	69,022.00	776,522.00	17.2%
Other Certificated Salaries		1900	139,000.00	0.00	139,000.00	145,099.00	0.00	145,099.00	4.4%
TOTAL, CERTIFICATED SALARIES			6,475,454.68	1,214,982.14	7,690,436.82	6,913,462.00	1,313,148.07	8,226,610.07	7.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	103,976.34	288,924.26	392,900.60	204,765.00	262,369.00	467,134.00	18.9%
Classified Support Salaries		2200	742,975.09	219,248.09	962,223.18	923,130.00	118,828.00	1,041,958.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	171,674.50	67,360.00	239,034.50	185,895.00	70,018.00	255,913.00	7.1%
Clerical, Technical and Office Salaries		2400	515,257.73	0.00	515,257.73	528,469.00	0.00	528,469.00	2.6%
Other Classified Salaries		2900	144,010.62	57,014.86	201,025.48	146,153.00	98,385.00	244,538.00	21.6%
TOTAL, CLASSIFIED SALARIES			1,677,894.28	632,547.21	2,310,441.49	1,988,412.00	549,600.00	2,538,012.00	9.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	547,099.73	466,877.44	1,013,977.17	734,132.00	132,815.00	866,947.00	-14.5%
PERS		3201-3202	182,310.40	65,135.03	247,445.43	233,547.00	66,396.00	299,943.00	21.2%
OASDI/Medicare/Alternative		3301-3302	218,150.36	68,663.71	286,814.07	255,661.00	59,001.00	314,662.00	9.7%
Health and Welfare Benefits		3401-3402	1,030,227.39	185,903.22	1,216,130.61	1,244,771.00	196,090.00	1,440,861.00	18.5%
Unemployment Insurance		3501-3502	3,859.37	896.18	4,755.55	4,458.00	922.00	5,380.00	13.1%
Workers' Compensation		3601-3602	141,863.98	32,813.72	174,677.70	147,054.00	30,764.00	177,818.00	1.8%
OPEB, Allocated		3701-3702	56,739.59	10,792.60	67,532.19	35,062.00	0.00	35,062.00	-48.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	91,975.00	0.00	91,975.00	48,011.00	0.00	48,011.00	-47.8%
TOTAL, EMPLOYEE BENEFITS			2,272,225.82	831,081.90	3,103,307.72	2,702,696.00	485,988.00	3,188,684.00	2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	29,421.70	44,328.75	73,750.45	0.00	21,161.00	21,161.00	-71.3%
Books and Other Reference Materials		4200	566.93	6,490.54	7,057.47	62,500.00	59,333.00	121,833.00	1626.3%
Materials and Supplies		4300	351,354.95	293,427.35	644,782.30	467,766.95	402,390.75	870,157.70	35.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	105,927.96	22,828.10	128,756.06	12,750.00	28,560.00	41,310.00	-67.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			487,271.54	367,074.74	854,346.28	543,016.95	511,444.75	1,054,461.70	23.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,412.17	24,766.99	64,179.16	61,250.00	152,423.42	213,673.42	232.9%
Dues and Memberships		5300	14,417.18	0.00	14,417.18	16,150.00	0.00	16,150.00	12.0%
Insurance		5400 - 5450	100,736.58	0.00	100,736.58	105,000.00	0.00	105,000.00	4.2%
Operations and Housekeeping Services		5500	492,701.35	8,040.00	500,741.35	534,000.00	16,800.00	550,800.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,263.41	91,242.46	114,505.87	27,050.00	101,100.69	128,150.69	11.9%
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	382,026.75	133,480.71	515,507.46	383,882.00	370,534.78	754,416.78	46.3%
Communications		5900	27,293.95	0.00	27,293.95	26,400.00	0.00	26,400.00	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,079,851.39	257,530.16	1,337,381.55	1,153,732.00	640,858.89	1,794,590.89	34.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	10,200.00	0.00	10,200.00	New
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	22,185.16	20,415.16	42,600.32	50,000.00	65,000.00	115,000.00	170.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,185.16	20,415.16	42,600.32	60,200.00	65,000.00	125,200.00	193.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	53,416.22	0.00	53,416.22	60,855.00	0.00	60,855.00	13.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	84,567.00	0.00	84,567.00	0.00	0.00	0.00	-100.0%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	24,183.14	0.00	24,183.14	6,436.00	0.00	6,436.00	-73.4%
Other Debt Service - Principal		7439	61,037.60	0.00	61,037.60	40,908.00	0.00	40,908.00	-33.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			223,203.96	0.00	223,203.96	108,199.00	0.00	108,199.00	-51.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(42,736.33)	42,736.33	0.00	(37,528.73)	37,528.73	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(52,506.00)	0.00	(52,506.00)	(6,978.00)	0.00	(6,978.00)	-86.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(95,242.33)	42,736.33	(52,506.00)	(44,506.73)	37,528.73	(6,978.00)	-86.7%
TOTAL, EXPENDITURES			12,142,844.50	3,366,367.64	15,509,212.14	13,425,211.22	3,603,568.44	17,028,779.66	9.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	114.85	0.00	114.85	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			114.85	0.00	114.85	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,679.35	0.00	1,679.35	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	110,000.00	110,000.00	60,000.00	137,120.95	197,120.95	79.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,679.35	110,000.00	111,679.35	60,000.00	137,120.95	197,120.95	76.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(799,500.19)	799,500.19	0.00	(933,830.00)	933,830.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(799,500.19)	799,500.19	0.00	(933,830.00)	933,830.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(801,064.69)	689,500.19	(111,564.50)	(993,830.00)	796,709.05	(197,120.95)	76.7%

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,545.12	1,547.00	1,545.12	1,545.00	1,545.00	1,545.12
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,545.12	1,547.00	1,545.12	1,545.00	1,545.00	1,545.12
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	1.13	1.13	1.13	1.13	1.13	1.13
b. Special Education-Special Day Class	5.11	5.11	5.11	5.11	5.11	5.11
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.36	0.36	0.36	0.36	0.36	0.36
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.60	6.60	6.60	6.60	6.60	6.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,551.72	1,553.60	1,551.72	1,551.60	1,551.60	1,551.72
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF Calculator Universal Assumptions
Holtville Unified (63149)

Summary of Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target	$ 15,358,261	$ 15,723,464	$ 15,844,815	$ 16,019,956	$ 16,408,042	$ 16,869,017	$ 16,869,017
Floor	**10,543,099**	**11,296,144**	**12,631,430**	**14,286,960**	**14,505,660**	**14,852,655**	**15,267,616**
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	*4,237,261*	*3,092,033*	*1,557,849*	*1,514,292*	*1,555,388*	*1,601,395*	*1,601,401*
Current Year Gap Funding	577,901	1,335,287	1,655,536	218,704	346,994	414,967	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
Total Phase-In Entitlement	**$ 11,121,000**	**$ 12,631,431**	**$ 14,286,966**	**$ 14,505,664**	**$ 14,852,654**	**$ 15,267,622**	**$ 15,267,616**

Components of LCFF By Object Code								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	$ 4,612,832	$ 7,857,195	$ 8,437,406	$ 10,251,570	$ 10,721,460	$ 11,150,054	$ 12,421,871	$ 13,278,714
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	2,545,979	-	-	-	-	-	-	-
8012 - EPA	1,734,777	1,689,227	2,175,881	2,046,494	1,795,302	1,713,698	856,849	-
Local Revenue Sources:								
8021 to 8048 - Property Taxes		1,574,578	2,018,144	1,988,902	1,988,902	1,988,902	1,988,902	1,988,902
8096 - In-Lieu of Property Taxes		-	-	-	-	-	-	-
Property Taxes net of in-lieu	*1,714,936*	*1,574,578*	*2,018,144*	*1,988,902*	*1,988,902*	*1,988,902*	*1,988,902*	*1,988,902*
TOTAL FUNDING	**$ 10,608,524**	**$ 11,121,000**	**$ 12,631,431**	**$ 14,286,966**	**$ 14,505,664**	**$ 14,852,654**	**$ 15,267,622**	**$ 15,267,616**
Excess Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in excess to LCFF Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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	7,690,436.82	301	228,057.91	303	7,462,378.91	305	387,467.82		307	7,074,911.09	309
2000 - Classified Salaries	2,310,441.49	311	105,168.57	313	2,205,272.92	315	360,298.53		317	1,844,974.39	319
3000 - Employee Benefits (Excluding 3800)	3,103,307.72	321	139,544.23	323	2,963,763.49	325	178,414.48		327	2,785,349.01	329
4000 - Books, Supplies Equip Replace. (6500)	854,346.28	331	50,218.78	333	804,127.50	335	179,266.39		337	624,861.11	339
5000 - Services. . . & 7300 - Indirect Costs	1,284,875.55	341	79,852.35	343	1,205,023.20	345	24,961.49		347	1,180,061.71	349
				TOTAL	14,640,566.02	365			TOTAL	13,510,157.31	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program no 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	5,991,698.91	375
2. Salaries of Instructional Aides Per EC 41011	2100	343,888.99	380
3. STRS	3101 & 3102	791,137.64	382
4. PERS	3201 & 3202	51,696.49	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	125,432.81	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	697,139.20	385
7. Unemployment Insurance	3501 & 3502	3,054.12	390
8. Workers' Compensation Insurance	3601 & 3602	112,127.44	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	61,336.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		8,177,511.60	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		207,942.54	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		340,081.49	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		7,629,487.57	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		56.47%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	56.47%
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)	13,510,157.31
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

FEDERAL PROGRAM NAME	Title I, Low Income	Migrant Education (Regular)	Migrant Education (Work-Study)	Migrant Education (Speech/Debate)	Migrant Education (School Readiness)	Migrant Summer (2014)	Migrant Summer (2015)
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.011	84.011	84.011
RESOURCE CODE	3010	3060	3060	3060	3060	3061	3061
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	425,809.00	182,216.00	20,640.00	25,121.00	14,011.00	42,778.00	98,755.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	425,809.00	182,216.00	20,640.00	25,121.00	14,011.00	42,778.00	98,755.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	425,809.00	182,216.00	20,640.00	25,121.00	14,011.00	42,778.00	98,755.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	403,678.38	179,800.73	17,147.23	23,941.89	12,046.73	42,683.79	65,935.94
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	403,678.38	179,800.73	17,147.23	23,941.89	12,046.73	42,683.79	65,935.94
EXPENDITURES							
9. Donor-Authorized Expenditures	388,308.51	179,800.73	17,147.23	23,941.89	12,046.73	42,683.79	69,658.82
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	388,308.51	179,800.73	17,147.23	23,941.89	12,046.73	42,683.79	69,658.82
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	15,369.87	0.00	0.00	0.00	0.00	0.00	(3,722.88)
a. Unearned Revenue	15,369.87	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	3,722.88
14. Unused Grant Award Calculation (line 4 minus line 9)	37,500.49	2,415.27	3,492.77	1,179.11	1,964.27	94.21	29,096.18
15. If Carryover is allowed, enter line 14 amount here	37,500.49	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	388,308.51	179,800.73	17,147.23	23,941.89	12,046.73	42,683.79	69,658.82

FEDERAL PROGRAM NAME	Migrant Summer (School Readiness)	Ttile I, Program Improvement LEA Corrective Action	Sp Ed IDEA	C PErkins Vocational Ed	Title IIA, Staff Development	Title III Immigrant	Title III LEP 84.365
FEDERAL CATALOG NUMBER	84.011	84.01	84.027	84.048	84.367	84.365	84.365
RESOURCE CODE	3061	3185	3310	3550	4035	4201	4203
REVENUE OBJECT	8290	8290	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	ICOE DSA	CDE Web	IC SELPA Award	IVROP Award	Carryover	CDE Web	CDE Web
AWARD							
1. Prior Year Carryover	0.00	200,000.00	0.00	0.00	43,818.18	0.00	4,168.53
2. a. Current Year Award	5,792.00	0.00	232,542.79	18,087.00	99,393.00	6,414.00	61,567.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	112.01	(99.70)	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,792.00	0.00	232,542.79	18,199.01	99,293.30	6,414.00	61,567.00
3. Required Matching Funds/Other	58.12	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	5,850.12	200,000.00	232,542.79	18,199.01	143,111.48	6,414.00	65,735.53
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	5,850.12	50,000.00	80,968.43	8,168.18	81,107.16	3,926.00	67,085.81
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	5,850.12	120,000.00	80,968.43	8,168.18	81,107.16	3,926.00	67,085.81
EXPENDITURES							
9. Donor-Authorized Expenditures	5,850.12	186,020.93	232,542.79	18,199.01	87,938.40	2,575.28	62,480.18
10. Non Donor-Authorized Expenditures	0.00	0.00	5,961.66	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	5,850.12	186,020.93	238,504.45	18,199.01	87,938.40	2,575.28	62,480.18
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(66,020.93)	(151,574.36)	(10,030.83)	(6,831.24)	1,350.72	4,605.63
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	1,350.72	4,605.63
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	66,020.93	151,574.36	10,030.83	6,831.24	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	13,979.07	0.00	0.00	55,173.08	3,838.72	3,255.35
15. If Carryover is allowed, enter line 14 amount here	0.00	13,979.07	0.00	0.00	55,173.08	3,838.72	3,255.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,850.12	186,020.93	232,542.79	18,199.01	87,938.40	2,575.28	62,480.18

FEDERAL PROGRAM NAME	**TOTAL**
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	247,986.71
2. a. Current Year Award	1,233,125.79
b. Transferability (NCLB)	0.00
c. Other Adjustments	12.31
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,233,138.10
3. Required Matching Funds/Other	58.12
4. Total Available Award (sum lines 1, 2d, & 3)	1,481,182.93
REVENUES	
5. Unearned Revenue Deferred from Prior Year	70,000.00
6. Cash Received in Current Year	1,042,340.39
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,112,340.39
EXPENDITURES	
9. Donor-Authorized Expenditures	1,329,194.41
10. Non Donor-Authorized Expenditures	5,961.66
11. Total Expenditures (lines 9 & 10)	1,335,156.07
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(216,854.02)
a. Unearned Revenue	21,326.22
b. Accounts Payable	0.00
c. Accounts Receivable	238,180.24
14. Unused Grant Award Calculation (line 4 minus line 9)	151,988.52
15. If Carryover is allowed, enter line 14 amount here	113,746.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,329,194.41

STATE PROGRAM NAME	ASES (Finley)	ASES (HMS)	Ag Vocational Incentive Grant	STRS On-Behalf Pension Contrib	**TOTAL**
RESOURCE CODE	6010	6010	7010	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CDE Award Letter	ICOE Award Letter	CDE Award Letter	State Worksheets	
AWARD					
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	155,268.00	136,973.00	12,186.00	368,624.00	673,051.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	155,268.00	136,973.00	12,186.00	368,624.00	673,051.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	155,268.00	136,973.00	12,186.00	368,624.00	673,051.00
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	145,627.80	136,973.00	12,186.00	368,624.00	663,410.80
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	145,627.80	136,973.00	12,186.00	368,624.00	663,410.80
EXPENDITURES					
9. Donor-Authorized Expenditures	155,268.00	136,973.00	12,186.00	368,624.00	673,051.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	155,268.00	136,973.00	12,186.00	368,624.00	673,051.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(9,640.20)	0.00	0.00	0.00	(9,640.20)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	9,640.20	0.00	0.00	0.00	9,640.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,268.00	136,973.00	12,186.00	368,624.00	673,051.00

LOCAL PROGRAM NAME		**TOTAL**
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

FEDERAL PROGRAM NAME	Medi-Cal LEA Billing Options	**TOTAL**
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Actual Rev/ Exp	
AWARD		
1. Prior Year Restricted Ending Balance	37,523.93	37,523.93
2. a. Current Year Award	19,936.25	19,936.25
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	19,936.25	19,936.25
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	57,460.18	57,460.18
REVENUES		
5. Cash Received in Current Year	19,936.25	19,936.25
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	19,936.25	19,936.25
EXPENDITURES		
10. Donor-Authorized Expenditures	14,003.49	14,003.49
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	14,003.49	14,003.49
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	43,456.69	43,456.69

STATE PROGRAM NAME	California Clean Energy Jobs Act	Restrcted Lotto (Instruct Materials)	Special Ed- State AB6002	Special Ed-State Mental Health	Common Core Standards	**TOTAL**
RESOURCE CODE	6230	6300	6500	6512	7405	
REVENUE OBJECT	8590	8560	8092/8792	8792	8590	
LOCAL DESCRIPTION (if any)	CDE Web	State Controller	IC SELPA Award	IC SELPA Award	CDE Web	
AWARD						
1. Prior Year Restricted Ending Balance	118,743.00	31,116.82	0.00	21,044.78	7,343.19	178,247.79
2. a. Current Year Award	0.00	55,060.52	351,441.21	62,962.62	0.00	469,464.35
b. Other Adjustments	0.00	4,833.48	0.00	0.00	0.00	4,833.48
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	59,894.00	351,441.21	62,962.62	0.00	474,297.83
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	118,743.00	91,010.82	351,441.21	84,007.40	7,343.19	652,545.62
REVENUES						
5. Cash Received in Current Year	0.00	4,833.48	351,441.21	62,962.62	0.00	419,237.31
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	55,060.52	0.00	0.00	0.00	55,060.52
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	55,060.52	0.00	0.00	0.00	55,060.52
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	59,894.00	351,441.21	62,962.62	0.00	474,297.83
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	53,916.31	351,441.21	84,007.40	7,343.19	496,708.11
11. Non Donor-Authorized Expenditures	0.00	0.00	289,709.35	0.00	0.00	289,709.35
12. Total Expenditures (line 10 plus line 11)	0.00	53,916.31	641,150.56	84,007.40	7,343.19	786,417.46
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	118,743.00	37,094.51	0.00	0.00	0.00	155,837.51

LOCAL PROGRAM NAME	Onging/Routine Maintenance	Agriculture Local Deposit	Redevelopment Facility Funds	Microsoft Tech Voucher	Microsoft Tech Voucher	**TOTAL**
RESOURCE CODE	8150	9010	9140	9155	9155	
REVENUE OBJECT	8980	8699	8625	8699	8699	
LOCAL DESCRIPTION (if any)	GF UR Contrib	Ag Donation	RDA Pass- Through	PY Carryover	2014-15 Award	
AWARD						
1. Prior Year Restricted Ending Balance	0.00	7,646.08	5,080.42	10,977.53	0.00	23,704.03
2. a. Current Year Award	0.00	10,000.00	122,040.53	0.00	27,599.47	159,640.00
b. Other Adjustments	0.00	91.12	0.00	0.00	0.00	91.12
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,091.12	122,040.53	0.00	27,599.47	159,731.12
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	17,737.20	127,120.95	10,977.53	27,599.47	183,435.15
REVENUES						
5. Cash Received in Current Year	0.00	10,091.12	122,040.53	0.00	0.00	132,131.65
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	27,599.47	27,599.47
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	27,599.47	27,599.47
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	10,091.12	122,040.53	0.00	27,599.47	159,731.12
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	17,521.34	110,000.00	8,789.64	27,599.47	163,910.45
11. Non Donor-Authorized Expenditures	502,310.33	0.00	0.00	0.00	0.00	502,310.33
12. Total Expenditures (line 10 plus line 11)	502,310.33	17,521.34	110,000.00	8,789.64	27,599.47	666,220.78
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	215.86	17,120.95	2,187.89	0.00	19,524.70

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2013-14 Actual**			**2014-15 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,837,270.34		8,837,270.34			9,135,236.32
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,497.67		1,497.67			1,551.72
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2013-14**			**Adjustments to 2014-15**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2014-15 P2 Report**			**2015-16 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	1,551.72		1,551.72	1,551.60		1,551.60
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)			1,551.72			1,551.60
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2014-15 Actual**			**2015-16 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	31,972.80		31,972.80	31,973.00		31,973.00
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)	2,854,254.00		2,854,254.00	2,854,254.00		2,854,254.00
5. Unsecured Roll Taxes (Object 8042)	340,640.23		340,640.23	340,640.00		340,640.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	25,772.97		25,772.97	25,773.00		25,773.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,323,823.00)		(1,323,823.00)	(1,323,823.00)		(1,323,823.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	175.77		175.77	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	214,098.28		214,098.28	212,058.00		212,058.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,143,091.05	0.00	2,143,091.05	2,140,875.00	0.00	2,140,875.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,143,091.05	0.00	2,143,091.05	2,140,875.00	0.00	2,140,875.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			170,365.80			180,867.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			170,365.80			180,867.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	10,613,288.00		10,613,288.00	12,298,064.00		12,298,064.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	10,581.00		10,581.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	10,623,869.00	0.00	10,623,869.00	12,298,064.00	0.00	12,298,064.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	15,786,560.97		15,786,560.97	17,939,759.49		17,939,759.49
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	20,105.65		20,105.65	15,000.00		15,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2014-15 Actual**			**2015-16 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,837,270.34			9,135,236.32
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0361			0.9999
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			9,135,236.32			9,483,253.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,143,091.05			2,140,875.00
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)			186,206.40			186,192.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,162,511.07			7,523,245.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,162,511.07			7,523,245.93
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])			11,866.66			8,087.24
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,154,957.71			2,148,962.24
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)			7,150,644.41			7,515,158.69
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,154,957.71			
b. State Subventions (Line D8)			7,150,644.41			
c. Less: Excluded Appropriations (Line C23)			170,365.80			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			9,135,236.32			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2014-15 Actual**			**2015-16 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			9,135,236.32			9,483,253.93
12. Appropriations Subject to the Limit (Line D9d)			9,135,236.32			

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

John-Paul Wells
Gann Contact Person

760-356-2974
Contact Phone Number

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	6,588.36	0.00	1,078,887.50	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**						
0001	Pre-Kindergarten						
1110	Regular Education, K–12		70.00		70.00		
3100	Alternative Schools						
3200	Continuation Schools		2.00		2.00		
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Vocational Education		3.00		3.00		
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)		8.00		8.00		
6000	ROC/P						
Other Goals	**Description**						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	**Description**						
- -	Adult Education (Fund 11)						
- -	Child Development (Fund 12)						
- -	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	0.00	0.00	83.00	0.00	83.00	0.00	0.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	10,786,753.07	915,461.57	11,702,214.64	946,831.87		12,649,046.51
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	256,051.52	26,156.05	282,207.57	22,833.55		305,041.12
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
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	445,793.06	39,234.06	485,027.12	39,243.78		524,270.90
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	1,005,928.21	104,624.18	1,110,552.39	89,855.33		1,200,407.72
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	483,327.47	0.00	483,327.47	39,106.26		522,433.73
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					38,050.00	38,050.00
----	Other Outgo					334,883.31	334,883.31
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	99,264.19		99,264.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(52,506.00)		(52,506.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	12,977,853.33	1,085,475.86	14,063,329.19	1,184,628.98	372,933.31	15,620,891.48

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	7,293,058.85	410,171.36	186,436.74	975,756.10	716,748.49	437,070.70	265,200.50			502,310.33	0.00	10,786,753.07
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	220,175.81	0.00	0.00	35,875.71	0.00	0.00	0.00			0.00	0.00	256,051.52
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	445,793.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	445,793.06
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	836,121.88	0.00	0.00	68,753.13	89,080.25	11,972.95	0.00			0.00	0.00	1,005,928.21
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	326,929.62	0.00	5,821.19	8,719.58	124,734.10	0.00	0.00	0.00	0.00	17,122.98	0.00	483,327.47
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		9,122,079.22	410,171.36	192,257.93	1,089,104.52	930,562.84	449,043.65	265,200.50	0.00	0.00	519,433.31	0.00	12,977,853.33

* 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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	5,556.45	909,905.12	0.00	915,461.57
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	158.76	25,997.29	0.00	26,156.05
3300	Independent Study Centers	0.00	0.00	0.00	0.00
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	238.13	38,995.93	0.00	39,234.06
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)	635.02	103,989.16	0.00	104,624.18
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		6,588.36	1,078,887.50	0.00	1,085,475.86

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	349,011.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	11,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	725,203.57
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	151,020.21
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,237,134.99
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	12,977,853.33
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,085,475.86
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	14,063,329.19
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	134,424.24
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,092,415.44
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,226,839.68
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	15,290,168.87
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.09%

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)			38,050.00		38,050.00
Other Outgo (Objects 1000-7999)				334,883.31	334,883.31
Total Other Costs	0.00	0.00	38,050.00	334,883.31	372,933.31

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) — 592,809.13
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) — 12,443,844.71

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.76%

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. — 30,639.00

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)	725,008.57
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	148,488.21
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	11,900.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	75,108.31
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)	30,639.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	929,866.09
9.	Carry-Forward Adjustment (Part IV, Line F)	79,062.91
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,008,929.00
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,122,079.22
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,698,122.17
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,357,421.33
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	265,200.50
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	349,011.21
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)	195.00
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)	2,532.00
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)	1,502,797.34
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)	30,639.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	134,424.24
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)	1,092,415.44
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)	15,554,837.45
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)	5.98%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	6.49%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	929,866.09
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(107,281.95)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.78%) times Part III, Line B18); zero if negative	79,062.91
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.78%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.81%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	79,062.91

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	79,062.91

Approved indirect cost rate: 4.78%
Highest rate used in any program: 4.81%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	370,594.11	17,714.40	4.78%
01	3060	222,423.21	10,513.37	4.73%
01	3061	117,925.85	266.88	0.23%
01	4035	84,498.10	3,440.30	4.07%
01	4201	2,471.19	104.09	4.21%
01	4203	61,965.56	514.62	0.83%
01	6010	282,058.33	10,182.67	3.61%
13	5310	1,092,415.44	52,506.00	4.81%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		31,116.82	31,116.82
2. State Lottery Revenue	8560	213,659.00		59,894.00	273,553.00
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)		213,659.00	0.00	91,010.82	304,669.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	172,389.00			172,389.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	41,270.00			41,270.00
4. Books and Supplies	4000-4999	0.00		53,916.31	53,916.31
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)		213,659.00	0.00	53,916.31	267,575.31
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	37,094.51	37,094.51
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2014-15 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	15,620,891.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,349,159.56
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	42,600.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	85,220.74
4. Other Transfers Out	All	9200	7200-7299	84,567.00
5. Interfund Transfers Out	All	9300	7600-7629	111,679.35
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	148,387.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				472,454.80
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	207,951.93
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,007,229.06

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)		1,553.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,015.98

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.)	13,001,482.54	8,686.07
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)	13,001,482.54	8,686.07
B. Required effort (Line A.2 times 90%)	11,701,334.29	7,817.46
C. Current year expenditures (Line I.E and Line II.B)	14,007,229.06	9,015.98
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(52,506.00)				
Other Sources/Uses Detail					114.85	111,679.35		
Fund Reconciliation							2,776.81	1,500.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,500.00	747.41
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	52,506.00	0.00				
Other Sources/Uses Detail					1,679.35	0.00		
Fund Reconciliation							0.00	2,029.40
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	114.38		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.47		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					110,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
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	52,506.00	(52,506.00)	111,794.20	111,794.20	4,276.81	4,276.81

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									129
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	646,784.19		646,784.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	118,203.13		118,203.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	234,655.23		234,655.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	754.66		754.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,531.00		5,531.00
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	1,005,928.21	0.00	1,005,928.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	104,624.17								104,624.17
	Total Indirect Costs and PCR Allocations	104,624.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,624.17
	TOTAL COSTS	104,624.17	0.00	0.00	0.00	0.00	0.00	1,005,928.21	0.00	1,110,552.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	71,635.17		71,635.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	107,369.05		107,369.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	58,129.55		58,129.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	204.68		204.68
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,166.00		1,166.00
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	238,504.45	0.00	238,504.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	238,504.45	0.00	238,504.45
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									5,961.66
	TOTAL COSTS									232,542.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	575,149.02		575,149.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,834.08		10,834.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	176,525.68		176,525.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	549.98		549.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,365.00		4,365.00
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	767,423.76	0.00	767,423.76
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
PCRA	Program Cost Report Allocations	104,624.17								104,624.17
	Total Indirect Costs and PCR Allocations	104,624.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,624.17
	TOTAL BEFORE OBJECT 8980	104,624.17	0.00	0.00	0.00	0.00	0.00	767,423.76	0.00	872,047.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,961.66
	TOTAL COSTS									878,009.59
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,834.08		10,834.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,138.87		1,138.87
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	11,972.95	0.00	11,972.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	11,972.95	0.00	11,972.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,961.66
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)									291,228.20
	TOTAL COSTS									309,162.81

* 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	739,471.58	242,847.76
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	739,471.58	242,847.76

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	133.00
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)	133.00

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.

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

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

SELPA: (??)

SECTION 3	**Column A**	**Column B**	**Column C**
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	**Actual Expenditures FY 2013-14 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	1,110,552.38		
2. Less: Expenditures paid from federal sources	232,542.79		
3. Expenditures paid from state and local sources	878,009.59	739,471.58	
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	878,009.59	739,471.58	138,538.01
4. Special education unduplicated pupil count	129	133	
5. Per capita state and local expenditures (A3/A4)	6,806.28	5,559.94	1,246.34

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

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	309,162.81	242,847.76	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	309,162.81	242,847.76	66,315.05
b. Per capita local expenditures (B1a/A4)	2,396.61	1,825.92	570.69

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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
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
	UNDUPLICATED PUPIL COUNT									129
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	684,276.00		684,276.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	129,810.00		129,810.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	235,391.00		235,391.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	538.79		538.79
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00		3,000.00
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	1,053,015.79	0.00	1,053,015.79
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,053,015.79	0.00	1,053,015.79
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	631,120.00		631,120.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	165,856.00		165,856.00
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	2,000.00		2,000.00
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	808,976.00	0.00	808,976.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	808,976.00	0.00	808,976.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									11,497.00
	TOTAL COSTS									820,473.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,120.00		2,120.00
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	12,120.00	0.00	12,120.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	12,120.00	0.00	12,120.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									11,497.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									387,614.00
	TOTAL COSTS									411,231.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									129
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	646,784.19		646,784.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	118,203.13		118,203.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	234,655.23		234,655.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	754.66		754.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,531.00		5,531.00
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	1,005,928.21	0.00	1,005,928.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	104,624.17								104,624.17
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,005,928.21	0.00	1,005,928.21
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	71,635.17		71,635.17
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	107,369.05		107,369.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	58,129.55		58,129.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	204.68		204.68
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,166.00		1,166.00
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	238,504.45	0.00	238,504.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	238,504.45	0.00	238,504.45
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									5,961.66
	TOTAL COSTS									232,542.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	575,149.02		575,149.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,834.08		10,834.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	176,525.68		176,525.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	549.98		549.98
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,365.00		4,365.00
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	767,423.76	0.00	767,423.76
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
PCRA	Program Cost Report Allocations (non-add)	104,624.17								104,624.17
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	767,423.76	0.00	767,423.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,961.66
	TOTAL COSTS									773,385.42
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,834.08		10,834.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,138.87		1,138.87
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	11,972.95	0.00	11,972.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	11,972.95	0.00	11,972.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									5,961.66
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)									291,228.20
	TOTAL COSTS									309,162.81

* 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.

[X] Combined state and local expenditures

[ ] Local expenditures only

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

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: (??)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

SELPA: (??)

SECTION 3	**Column A**	**Column B**	**Column C**
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	**Actual Expenditures FY 2014-15 (LE-B Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	1,053,015.79		
2. Less: Expenditures paid from federal sources	232,542.79		
3. Expenditures paid from state and local sources	820,473.00	773,385.42	
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	820,473.00	773,385.42	47,087.58
4. Special education unduplicated pupil count	129	129	
5. Per capita state and local expenditures (A3/A4)	6,360.26	5,995.24	365.02

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in tota 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

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	411,231.00	309,162.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	411,231.00	309,162.81	102,068.19
b. Per capita local expenditures (B1a/A4)	3,187.84	2,396.61	791.23

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

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

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

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
E-mail Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00	0.00	153,012.00	0.00	0.00	153,012.00
Work in Progress	410,427.00	(74,923.00)	335,504.00	49,037.00	0.00	384,541.00
Total capital assets not being depreciated	563,439.00	(74,923.00)	488,516.00	49,037.00	0.00	537,553.00
Capital assets being depreciated:						
Land Improvements	2,183,989.00	74,923.00	2,258,912.00	0.00	0.00	2,258,912.00
Buildings	26,523,202.00	0.00	26,523,202.00	0.00	0.00	26,523,202.00
Equipment	1,771,418.00	0.00	1,771,418.00	29,525.00	0.00	1,800,943.00
Total capital assets being depreciated	30,478,609.00	74,923.00	30,553,532.00	29,525.00	0.00	30,583,057.00
Accumulated Depreciation for:						
Land Improvements	(384,017.00)	(81,263.00)	(465,280.00)	(29,740.00)	0.00	(495,020.00)
Buildings	(7,587,874.00)	(4,117.00)	(7,591,991.00)	(495,177.00)	0.00	(8,087,168.00)
Equipment	(1,494,796.00)	0.00	(1,494,796.00)	(55,060.00)	0.00	(1,549,856.00)
Total accumulated depreciation	(9,466,687.00)	(85,380.00)	(9,552,067.00)	(579,977.00)	0.00	(10,132,044.00)
Total capital assets being depreciated, net	21,011,922.00	(10,457.00)	21,001,465.00	(550,452.00)	0.00	20,451,013.00
Governmental activity capital assets, net	21,575,361.00	(85,380.00)	21,489,981.00	(501,415.00)	0.00	20,988,566.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,798,532.00	24,622.00	7,823,154.00	3,015,107.00	2,905,045.00	7,933,216.00	148,787.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	1,933,356.00	0.00	1,933,356.00	0.00	144,817.00	1,788,539.00	144,817.00
Capital Leases Payable	397,352.00	(125,040.00)	272,312.00	0.00	33,039.00	239,273.00	39,207.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		13,727,780.00	13,727,780.00	0.00	2,748,505.00	10,979,275.00	0.00
Net OPEB Obligation	42,039.00	(3,523.00)	38,516.00	73,989.00	70,309.00	42,196.00	0.00
Compensated Absences Payable	10,065.00	0.00	10,065.00	629.00	0.00	10,694.00	10,694.00
Governmental activities long-term liabilities	10,181,344.00	13,623,839.00	23,805,183.00	3,089,725.00	5,901,715.00	20,993,193.00	343,505.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				**3,329,410.84**	**2,910,428.74**	**2,135,814.84**	**2,265,217.11**	**1,770,846.67**	**1,216,160.78**	**2,814,390.25**	**2,884,632.18**	**2,472,398.92**	**2,999,518.46**	**3,604,841.80**	**3,310,744.24**		
RECEIPTS																	
				4.98%	4.98%	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%	9.44%	100.00%	0.00%
State Aid - LCFF	0000	8011	10,251,570.00	510,086.00	510,086.00	918,154.00	918,154.00	918,154.00	918,154.00	918,154.00	918,154.00	918,154.00	918,154.00	918,154.00	968,012.00	10,251,570.00	0.00
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Ed. Protection Acct	1400	8012	2,046,494.00	0.00	0.00	511,624.00	0.00	0.00	511,624.00	0.00	0.00	511,624.00	0.00	0.00	511,622.00	2,046,494.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	0.00%	0.00%	40.00%	0.00%	5.00%	100.00%	0.00%
Local Property Taxes	0000	80??	2,020,875.00	0.00	0.00	0.00	0.00	0.00	1,111,481.00	0.00	0.00	0.00	808,350.00	0.00	101,044.00	2,020,875.00	0.00
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Other Non Revenue	0000	8091	(52,500.00)	(52,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52,500.00)	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**14,266,439.00**	**457,586.00**	**510,086.00**	**1,429,778.00**	**918,154.00**	**918,154.00**	**2,541,259.00**	**918,154.00**	**918,154.00**	**1,429,778.00**	**1,726,504.00**	**918,154.00**	**1,580,678.00**	**14,266,439.00**	**0.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	75.00%	25.00%
Special Ed-IDEA	3310	8181	232,542.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,271.40	0.00	58,135.70	0.00	174,407.09	58,135.70
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Migrant Education	3060	8285	300,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,925.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	50.00%	100.00%	0.00%
Migrant-Summer	3061	8285	111,493.00	0.00	0.00	0.00	0.00	0.00	27,873.25	0.00	0.00	27,873.25	0.00	0.00	55,746.50	111,493.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title I	3010	8290	472,082.49	0.00	0.00	0.00	0.00	0.00	118,020.62	0.00	0.00	118,020.62	0.00	0.00	118,020.62	354,061.87	118,020.62
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Prog Imp Corr Action	3185	8290	13,979.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,979.07	13,979.07	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	75.00%	25.00%
Carl Perkins	3550	8290	17,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,970.00	0.00	4,485.00	13,455.00	4,485.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title II, Part A	4035	8290	156,303.07	0.00	0.00	0.00	0.00	0.00	39,075.77	0.00	0.00	39,075.77	0.00	0.00	39,075.77	117,227.30	39,075.77
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title III, Immigrant	4201	8290	10,263.73	0.00	0.00	0.00	0.00	0.00	2,565.93	0.00	0.00	2,565.93	0.00	0.00	2,565.93	7,697.80	2,565.93
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title III, LEP	4203	8290	61,648.35	0.00	0.00	0.00	0.00	0.00	15,412.09	0.00	0.00	15,412.09	0.00	0.00	15,412.09	46,236.26	15,412.09
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Medi-Cal LEA Billing	5640	8290	4,229.00	4,229.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.08)	4,229.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,381,406.50**	**4,229.08**	**0.00**	**0.00**	**0.00**	**0.00**	**202,947.66**	**0.00**	**0.00**	**319,219.06**	**8,970.00**	**58,135.70**	**249,284.90**	**842,786.39**	**538,620.11**
				0.00%	0.00%	0.00%	0.00%	0.00%	40.00%	40.00%	0.00%	0.00%	20.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	819,308.00	0.00	0.00	0.00	0.00	0.00	327,723.20	327,723.20	0.00	0.00	163,861.60	0.00	0.00	819,308.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other State	0000	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Unrestricted Lotto	1100	8560	215,808.00	0.00	0.00	0.00	0.00	0.00	0.00	53,952.00	0.00	53,952.00	0.00	0.00	53,952.00	161,856.00	53,952.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Restricted Lottery	6300	8560	63,345.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,345.00
				0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	15,526.80	155,268.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Educator Effectiveness	6264	8590	130,500.00	0.00	0.00	0.00	0.00	0.00	0.00	65,250.00	0.00	0.00	32,625.00	0.00	0.00	97,875.00	32,625.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	25.00%	75.00%
Sp Ed Mental Health	6512	8590	62,963.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,740.75	0.00	0.00	0.00	15,740.75	47,222.25
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prop 39 Clean Energy	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Ag Incentive	7010	8590	12,186.00	0.00	0.00	0.00	0.00	0.00	9,139.50	0.00	0.00	0.00	0.00	0.00	3,046.50	12,186.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Common Core	7405	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE		**8500-**	**1,459,378.00**	**0.00**	**0.00**	**100,924.20**	**0.00**	**0.00**	**336,862.70**	**446,925.20**	**0.00**	**108,509.75**	**196,486.60**	**0.00**	**72,525.30**	**1,262,233.75**	**197,144.25**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	120,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	60,000.00	0.00	120,000.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Interest	0000	8660	15,000.00	0.00	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00	11,250.00	3,750.00
				0.00%	3.04%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	7.17%	91.20%	8.80%
ASES - HMS	0000	8677	136,973.00	0.00	4,160.38	12,327.57	12,327.57	12,327.57	12,327.57	12,327.57	12,327.57	12,327.57	12,327.57	12,327.57	9,816.48	124,924.99	12,048.01
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CTE Grant	0000	8677	137,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,320.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	0.00%
Pine Rent	0000	8699	4,800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
HHS Funds	0000	8699	5,100.00	0.00	0.00	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,100.00	0.00
				274.73%	274.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	274.73%	0.00%
HHS Athletics	0000	8699	500.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	500.00	0.00
				100.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
HHS Library Fines	0000	8699	182.00	182.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.30)	182.00	0.00
				0.00%	0.00%	2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.64%	0.00%
HHS CTE	0000	8699	560.00	0.00	0.00	560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	560.00	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
MAA Receipts	0000	8699	21,176.00	0.00	0.00	21,176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,176.00	0.00
				3093000000.00%	266220000000.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Local Rev	0000	8699	0.00	30.93	2,662.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,693.13)	0.00	0.00
				33.70%	46.90%	19.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Transportation Receipts	0131	8699	2,846.00	959.00	1,334.75	552.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,846.00	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Ag Donation Fund	9010	8699	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Microsoft Vouchers	9155	8699	31,799.99	0.00	0.00	0.00	0.00	0.00	0.00	31,799.99	0.00	0.00	0.00	0.00	0.00	31,799.99	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				4.61%	4.61%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Special Ed -State	6500	8792	346,279.00	15,949.00	15,949.00	31,165.00	31,165.00	31,165.00	31,165.00	31,165.00	31,165.00	31,165.00	31,165.00	31,165.00	33,896.00	346,279.00	0.00
TOTAL OTHER LOCAL		**8600-**	**832,535.99**	**18,021.23**	**25,006.33**	**81,280.82**	**47,642.57**	**43,892.57**	**103,892.57**	**79,442.56**	**43,892.57**	**43,892.57**	**47,642.57**	**103,892.57**	**40,919.05**	**679,417.98**	**153,118.01**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00**	**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**17,939,759.49**	**479,836.31**	**535,092.33**	**1,611,983.02**	**965,796.57**	**962,046.57**	**3,184,961.93**	**1,444,521.76**	**962,046.57**	**1,901,399.38**	**1,979,603.17**	**1,080,182.27**	**1,943,407.25**	**17,050,877.12**	**888,882.37**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.99%	8.32%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	97.81%	2.19%
Certificated Salaries	1000	8,226,610.07	163,814.63	684,133.25	719,828.38	719,828.38	719,828.38	719,828.38	719,828.38	719,828.38	719,828.38	719,828.38	719,828.38	719,828.38	8,046,231.69	180,378.38
			7.16%	5.83%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	97.99%	2.01%
Classified Salaries	2000	2,538,012.00	181,796.64	147,866.64	215,731.02	215,731.02	215,731.02	215,731.02	215,731.02	215,731.02	215,731.02	215,731.02	215,731.02	215,731.02	2,486,973.48	51,038.52
			3.97%	6.53%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	98.00%	2.00%
Benefits	3000	3,188,684.00	126,544.67	208,327.95	279,009.85	279,009.85	279,009.85	279,009.85	279,009.85	279,009.85	279,009.85	279,009.85	279,009.85	279,009.85	3,124,971.12	63,712.88
			3.73%	10.93%	10.00%	10.00%	10.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	84.66%	15.34%
Supplies	4000	1,054,461.70	39,364.62	115,200.70	105,446.17	105,446.17	105,446.17	105,446.17	52,723.09	52,723.09	52,723.09	52,723.09	52,723.09	52,723.09	892,688.51	161,773.19
			9.31%	5.98%	10.00%	10.00%	10.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	85.30%	14.70%
Services/Other Operating	5000	1,794,590.89	167,092.92	107,391.23	179,459.09	179,459.09	179,459.09	179,459.09	89,729.54	89,729.54	89,729.54	89,729.54	89,729.54	89,729.54	1,530,697.77	263,893.12
Subtotal for SACS Reporting Object Codes 4000-5999		2,849,052.59	206,457.54	222,591.93	284,905.26	284,905.26	284,905.26	284,905.26	142,452.63	142,452.63	142,452.63	142,452.63	142,452.63	142,452.63	2,423,386.28	425,666.31
			0.00%	4.07%	35.94%	0.00%	0.00%	55.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Capital Outlay	6000	125,200.00	0.00	5,100.00	45,000.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	5,100.00	125,200.00	0.00
			4.39%	4.39%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	10.22%	100.00%	0.00%
Transfers to ICOE	7142	60,855.00	2,671.00	2,671.00	5,476.95	5,476.95	5,476.95	5,476.95	5,476.95	5,476.95	5,476.95	5,476.95	5,476.95	6,220.45	60,855.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
External Transfers	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Costs	7350	(6,978.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,978.00)	(6,978.00)	0.00
			27.05%	11.96%	5.98%	5.98%	5.98%	5.98%	5.98%	5.98%	5.98%	5.98%	5.98%	7.15%	100.00%	0.00%
Debt Service - Interest	7438	6,436.00	1,740.98	769.95	385.00	385.00	385.00	385.00	385.00	385.00	385.00	385.00	385.00	460.07	6,436.00	0.00
			31.59%	5.80%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.52%	100.00%	0.00%
Debt Service - Principal	7439	40,908.00	12,920.81	2,371.53	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2,665.66	40,908.00	0.00
			45.66%	45.66%	0.00%	8.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Interfund Transfers Out	7619	197,120.95	90,000.00	90,000.00	0.00	17,120.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,120.95	0.00
TOTAL DISBURSEMENTS		**17,225,900.61**	**785,946.27**	**1,363,832.25**	**1,552,886.46**	**1,525,007.41**	**1,507,886.46**	**1,577,886.46**	**1,365,433.83**	**1,365,433.83**	**1,365,433.83**	**1,365,433.83**	**1,365,433.83**	**1,364,490.06**	**16,505,104.52**	**720,796.09**
NET INCOME		**713,858.88**	**(306,109.96)**	**(828,739.92)**	**59,096.56**	**(559,210.84)**	**(545,839.89)**	**1,607,075.47**	**79,087.93**	**(403,387.26)**	**535,965.54**	**614,169.34**	**(285,251.56)**	**578,917.19**	**545,772.60**	**168,086.28**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	3,329,410.84	**PRIOR YEAR ACTIVITY**													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			35.99%	10.91%	35.00%	18.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Receiveable	9200	517,894.60	186,380.78	56,514.90	181,263.11	93,735.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517,894.60	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due From Other Funds	9310	2,776.81	0.00	0.00	0.00	2,776.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,776.81	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			63.64%	2.39%	33.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Payable	95XX	(300,661.34)	(191,352.12)	(7,197.82)	(102,111.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(300,661.34)	0.00
			59.24%	4.50%	3.63%	3.63%	3.63%	3.63%	3.63%	3.63%	3.63%	3.63%	3.63%	3.63%	100.00%	0.00%
Health/Welfare Holding	9524	(195,350.41)	(115,725.42)	(8,786.85)	(7,084.00)	(7,084.00)	(7,084.00)	(7,084.00)	(7,084.00)	(7,084.00)	(7,084.00)	(7,084.00)	(7,084.00)	(7,082.14)	(195,350.41)	0.00
			5.99%	3.73%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.24%	100.00%	0.00%
Unemployment Holding	9525	3,809.46	228.23	142.15	343.00	343.00	343.00	343.00	343.00	343.00	343.00	343.00	343.00	352.08	3,809.46	0.00
			759639000000.00%	1345364000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210500000000.00%	-210503000000.00%	0.00%	100.00%
Workers' Comp Holding	9526	0.00	7,596.39	13,453.64	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.00)	(2,105.03)	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due To Other Funds	9610	(1,500.00)	0.00	0.00	0.00	(1,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Revenue	9650	(21,326.22)	0.00	0.00	0.00	(21,326.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(21,326.22)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-1000000.00%	-1000000.00%	1000100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.01)	(0.01)	0.01
TOTAL PRIOR YEAR		**8,142.90**	**(112,872.14)**	**54,126.02**	**70,305.71**	**64,840.40**	**(8,846.00)**	**(8,846.00)**	**(8,846.00)**	**(8,846.00)**	**(8,846.00)**	**(8,846.00)**	**(8,846.00)**	**(8,835.10)**	**5,642.89**	**2,500.01**
ENDING CASH			**2,910,428.74**	**2,135,814.84**	**2,265,217.11**	**1,770,846.67**	**1,216,160.78**	**2,814,390.25**	**2,884,632.18**	**2,472,398.92**	**2,999,518.46**	**3,604,841.80**	**3,310,744.24**	**3,880,826.33**		

Beginning Fund Balance July 1st	3,337,553.73
Change in Fund Balance	713,858.88
Estimated Fund Balance June 30th	4,051,412.61

Estimated Cash @ 6/30/2016	3,880,826.33
Estimated Accounts Receivable @ 6/30/2016	888,882.37
Estimated Accounts Payable @ 6/30/2016	(720,796.09)
Estimated Other Assets/Stores @ 6/30/2016	0.00
Revolving Cash @ 6/30/2016	2,500.00
Estimated Ending Fund Balance @ 6/30/2016	4,051,412.61

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	107,500.00	52,500.00	-51.2%
2) Federal Revenue		8100-8299	21,973.00	21,973.00	0.0%
3) Other State Revenue		8300-8599	4,808.00	131,061.00	2625.9%
4) Other Local Revenue		8600-8799	164.54	0.00	-100.0%
5) TOTAL, REVENUES			134,445.54	205,534.00	52.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	95,203.50	88,895.00	-6.6%
2) Classified Salaries		2000-2999	14,539.50	24,227.00	66.6%
3) Employee Benefits		3000-3999	23,515.19	22,343.00	-5.0%
4) Books and Supplies		4000-4999	1,166.05	13,900.00	1092.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	8,000.00	New
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	6,978.00	New
9) TOTAL, EXPENDITURES			134,424.24	164,343.00	22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21.30	41,191.00	193285.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21.30	41,191.00	193285.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49.59	70.89	43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49.59	70.89	43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49.59	70.89	43.0%
2) Ending Balance, June 30 (E + F1e)			70.89	41,261.89	58105.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	70.89	41,261.89	58105.5%
Adult Education Programs	0000	9780	*70.89*		
Adult Education Programs	0000	9780		*41,261.89*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	634.43		
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	5,539.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,674.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,856.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	747.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,603.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			70.63		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	107,500.00	52,500.00	-51.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,500.00	52,500.00	-51.2%
FEDERAL REVENUE					
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	21,973.00	21,973.00	0.0%
TOTAL, FEDERAL REVENUE			21,973.00	21,973.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	4,808.00	131,061.00	2625.9%
TOTAL, OTHER STATE REVENUE			4,808.00	131,061.00	2625.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	164.54	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			164.54	0.00	-100.0%
TOTAL, REVENUES			134,445.54	205,534.00	52.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	95,203.50	88,895.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			95,203.50	88,895.00	-6.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,539.50	24,227.00	66.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,539.50	24,227.00	66.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,225.30	9,538.00	-27.9%
PERS		3201-3202	1,711.44	3,799.00	122.0%
OASDI/Medicare/Alternative		3301-3302	2,487.33	2,215.00	-10.9%
Health and Welfare Benefits		3401-3402	3,296.34	4,865.00	47.6%
Unemployment Insurance		3501-3502	54.75	57.00	4.1%
Workers' Compensation		3601-3602	1,992.62	1,869.00	-6.2%
OPEB, Allocated		3701-3702	747.41	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,515.19	22,343.00	-5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	6,250.00	New
Materials and Supplies		4300	1,166.05	7,650.00	556.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,166.05	13,900.00	1092.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	3,500.00	New
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	3,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	8,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	6,978.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	6,978.00	New
TOTAL, EXPENDITURES			134,424.24	164,343.00	22.3%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	107,500.00	52,500.00	-51.2%
2) Federal Revenue		8100-8299	21,973.00	21,973.00	0.0%
3) Other State Revenue		8300-8599	4,808.00	131,061.00	2625.9%
4) Other Local Revenue		8600-8799	164.54	0.00	-100.0%
5) TOTAL, REVENUES			134,445.54	205,534.00	52.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		112,325.01	120,634.00	7.4%
2) Instruction - Related Services	2000-2999		22,099.23	36,731.00	66.2%
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	6,978.00	New
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			134,424.24	164,343.00	22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21.30	41,191.00	193285.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21.30	41,191.00	193285.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49.59	70.89	43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49.59	70.89	43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49.59	70.89	43.0%
2) Ending Balance, June 30 (E + F1e)			70.89	41,261.89	58105.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	70.89	41,261.89	58105.5%
Adult Education Programs	0000	9780	*70.89*		
Adult Education Programs	0000	9780		*41,261.89*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	823,346.37	865,000.00	5.1%
3) Other State Revenue		8300-8599	71,638.18	75,000.00	4.7%
4) Other Local Revenue		8600-8799	41,984.96	32,000.00	-23.8%
5) TOTAL, REVENUES			936,969.51	972,000.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	305,866.07	335,182.00	9.6%
3) Employee Benefits		3000-3999	100,960.60	128,490.00	27.3%
4) Books and Supplies		4000-4999	658,267.72	671,250.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	27,321.05	23,250.00	-14.9%
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	52,506.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,144,921.44	1,158,172.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(207,951.93)	(186,172.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,679.35	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			1,679.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(206,272.58)	(186,172.00)	-9.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	566,688.15	360,415.57	-36.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			566,688.15	360,415.57	-36.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			566,688.15	360,415.57	-36.4%
2) Ending Balance, June 30 (E + F1e)			360,415.57	174,243.57	-51.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,030.74	5,000.00	-54.7%
Stores		9712	25,640.19	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	323,744.64	169,243.57	-47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	138,603.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	11,030.74		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	219,907.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	25,640.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			395,181.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	32,736.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,029.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,766.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			360,415.57		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	823,346.37	865,000.00	5.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			823,346.37	865,000.00	5.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	71,638.18	75,000.00	4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			71,638.18	75,000.00	4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,654.22	2,000.00	-24.6%
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	39,330.74	30,000.00	-23.7%
TOTAL, OTHER LOCAL REVENUE			41,984.96	32,000.00	-23.8%
TOTAL, REVENUES			936,969.51	972,000.00	3.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	200,419.93	223,302.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	105,446.14	111,880.00	6.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			305,866.07	335,182.00	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,772.52	39,294.00	27.7%
OASDI/Medicare/Alternative		3301-3302	22,859.44	25,642.00	12.2%
Health and Welfare Benefits		3401-3402	39,685.43	57,848.00	45.8%
Unemployment Insurance		3501-3502	148.44	168.00	13.2%
Workers' Compensation		3601-3602	5,465.37	5,538.00	1.3%
OPEB, Allocated		3701-3702	2,029.40	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,960.60	128,490.00	27.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,366.43	20,250.00	78.2%
Noncapitalized Equipment		4400	2,483.98	0.00	-100.0%
Food		4700	644,417.31	651,000.00	1.0%
TOTAL, BOOKS AND SUPPLIES			658,267.72	671,250.00	2.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,900.94	2,250.00	-54.1%
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	9,535.96	10,000.00	4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,163.94	10,000.00	-17.8%
Communications		5900	720.21	1,000.00	38.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,321.05	23,250.00	-14.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	52,506.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,506.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,144,921.44	1,158,172.00	1.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,679.35	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,679.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,679.35	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	823,346.37	865,000.00	5.1%
3) Other State Revenue		8300-8599	71,638.18	75,000.00	4.7%
4) Other Local Revenue		8600-8799	41,984.96	32,000.00	-23.8%
5) TOTAL, REVENUES			936,969.51	972,000.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,092,415.44	1,158,172.00	6.0%
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		52,506.00	0.00	-100.0%
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			1,144,921.44	1,158,172.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(207,951.93)	(186,172.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,679.35	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			1,679.35	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(206,272.58)	(186,172.00)	-9.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	566,688.15	360,415.57	-36.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			566,688.15	360,415.57	-36.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			566,688.15	360,415.57	-36.4%
2) Ending Balance, June 30 (E + F1e)			360,415.57	174,243.57	-51.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,030.74	5,000.00	-54.7%
Stores		9712	25,640.19	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	323,744.64	169,243.57	-47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	323,744.64	169,243.57
Total, Restricted Balance		323,744.64	169,243.57

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.43	0.00	-100.0%
5) TOTAL, REVENUES			0.43	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,070.81	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,856,722.64	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,986,793.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,986,793.02)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	114.38	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,986,793.45	0.00	-100.0%
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			2,986,679.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113.95	15,992.73	13934.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113.95	15,992.73	13934.9%
d) Other Restatements		9795	15,992.73	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,106.68	15,992.73	-0.7%
2) Ending Balance, June 30 (E + F1e)			15,992.73	15,992.73	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	15,992.73	15,992.73	0.0%
2011 QSCB Capital Outlay Expenditures (Ca	0000	9780	*15,992.73*		
Capital Improvement Projects	0000	9780		*15,992.73*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	15,992.73		
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			15,992.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,992.73		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.43	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%
TOTAL, OTHER LOCAL REVENUE			0.43	0.00	-100.0%
TOTAL, REVENUES			0.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	6,695.27	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		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	123,375.54	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,070.81	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	151,722.64	0.00	-100.0%
Other Debt Service - Principal		7439	2,705,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,856,722.64	0.00	-100.0%
TOTAL, EXPENDITURES			2,986,793.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	114.38	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			114.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	2,930,000.00	0.00	-100.0%
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	56,793.45	0.00	-100.0%
(c) TOTAL, SOURCES			2,986,793.45	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,986,679.07	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.43	0.00	-100.0%
5) TOTAL, REVENUES			0.43	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,986,793.45	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,986,793.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,986,793.02)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	114.38	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,986,793.45	0.00	-100.0%
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			2,986,679.07	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113.95	15,992.73	13934.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113.95	15,992.73	13934.9%
d) Other Restatements		9795	15,992.73	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,106.68	15,992.73	-0.7%
2) Ending Balance, June 30 (E + F1e)			15,992.73	15,992.73	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	15,992.73	15,992.73	0.0%
2011 QSCB Capital Outlay Expenditures (Ca	0000	9780	*15,992.73*		
Capital Improvement Projects	0000	9780		*15,992.73*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,342.47	6,285.00	-89.4%
5) TOTAL, REVENUES			59,342.47	6,285.00	-89.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,987.00	3,963.00	-63.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,987.00	3,963.00	-63.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,355.47	2,322.00	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,355.47	2,322.00	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,689.69	63,045.16	329.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,689.69	63,045.16	329.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,689.69	63,045.16	329.2%
2) Ending Balance, June 30 (E + F1e)			63,045.16	65,367.16	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	63,045.16	65,367.16	3.7%
Capital Improvement Projects	0000	9780	*63,045.16*		
Capital Improvement Projects	0000	9780		*65,367.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,944.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	101.04		
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			63,045.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			63,045.16		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	232.25	85.00	-63.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	59,110.22	6,200.00	-89.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,342.47	6,285.00	-89.4%
TOTAL, REVENUES			59,342.47	6,285.00	-89.4%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,987.00	3,963.00	-63.9%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,987.00	3,963.00	-63.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,987.00	3,963.00	-63.9%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,342.47	6,285.00	-89.4%
5) TOTAL, REVENUES			59,342.47	6,285.00	-89.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,987.00	3,963.00	-63.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,987.00	3,963.00	-63.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,355.47	2,322.00	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,355.47	2,322.00	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,689.69	63,045.16	329.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,689.69	63,045.16	329.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,689.69	63,045.16	329.2%
2) Ending Balance, June 30 (E + F1e)			63,045.16	65,367.16	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	63,045.16	65,367.16	3.7%
Capital Improvement Projects	0000	9780	*63,045.16*		
Capital Improvement Projects	0000	9780		*65,367.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.47	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			(0.47)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.47	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(0.47)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.47	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			(0.47)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.58	0.00	-100.0%
5) TOTAL, REVENUES			0.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356.08	356.66	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356.08	356.66	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356.08	356.66	0.2%
2) Ending Balance, June 30 (E + F1e)			356.66	356.66	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	356.66	356.66	0.0%
Capital Improvement Projects	0000	9780	*356.66*		
Capital Improvement Projects	0000	9780		*356.66*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	356.08		
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	0.58		
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			356.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			356.66		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.58	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%
TOTAL, OTHER LOCAL REVENUE			0.58	0.00	-100.0%
TOTAL, REVENUES			0.58	0.00	-100.0%

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

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

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

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.58	0.00	-100.0%
5) TOTAL, REVENUES			0.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356.08	356.66	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356.08	356.66	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356.08	356.66	0.2%
2) Ending Balance, June 30 (E + F1e)			356.66	356.66	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	356.66	356.66	0.0%
Capital Improvement Projects	0000	9780	*356.66*		
Capital Improvement Projects	0000	9780		*356.66*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,825.00	2,825.00	0.0%
4) Other Local Revenue		8600-8799	381,419.00	381,419.00	0.0%
5) TOTAL, REVENUES			384,244.00	384,244.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	335,387.00	388,476.00	15.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			335,387.00	388,476.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,857.00	(4,232.00)	-108.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,857.00	(4,232.00)	-108.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,258.00	131,115.00	59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,258.00	131,115.00	59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,258.00	131,115.00	59.4%
2) Ending Balance, June 30 (E + F1e)			131,115.00	126,883.00	-3.2%
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	131,115.00	126,883.00	-3.2%
GO Bond Principal and Interest Payments	0000	9780	*131,115.00*		
GO Bond Principal and Interest Payments	0000	9780		*126,883.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	130,939.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	176.00		
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			131,115.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			131,115.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,825.00	2,825.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,825.00	2,825.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	334,602.00	334,602.00	0.0%
Unsecured Roll		8612	42,291.00	42,291.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	4,683.00	4,683.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	(157.00)	(157.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381,419.00	381,419.00	0.0%
TOTAL, REVENUES			384,244.00	384,244.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	80,000.00	110,000.00	37.5%
Bond Interest and Other Service Charges		7434	255,387.00	278,476.00	9.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			335,387.00	388,476.00	15.8%
TOTAL, EXPENDITURES			335,387.00	388,476.00	15.8%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,825.00	2,825.00	0.0%
4) Other Local Revenue		8600-8799	381,419.00	381,419.00	0.0%
5) TOTAL, REVENUES			384,244.00	384,244.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	335,387.00	388,476.00	15.8%
10) TOTAL, EXPENDITURES			335,387.00	388,476.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,857.00	(4,232.00)	-108.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,857.00	(4,232.00)	-108.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,258.00	131,115.00	59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,258.00	131,115.00	59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,258.00	131,115.00	59.4%
2) Ending Balance, June 30 (E + F1e)			131,115.00	126,883.00	-3.2%
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	131,115.00	126,883.00	-3.2%
GO Bond Principal and Interest Payments	0000	9780	*131,115.00*		
GO Bond Principal and Interest Payments	0000	9780		*126,883.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153.77	0.00	-100.0%
5) TOTAL, REVENUES			153.77	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	169,857.70	175,008.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,857.70	175,008.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,703.93)	(175,008.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,000.00	197,120.95	79.2%
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			110,000.00	197,120.95	79.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,703.93)	22,112.95	-137.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,348.32	11,644.39	-83.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,348.32	11,644.39	-83.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,348.32	11,644.39	-83.7%
2) Ending Balance, June 30 (E + F1e)			11,644.39	33,757.34	189.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	11,644.39	33,757.34	189.9%
Debt Service Payments	0000	9780	*11,644.39*		
Debt Service Payments	0000	9780		*33,757.34*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54.82		
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	11,589.57		
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			11,644.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,644.39		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	153.77	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%
TOTAL, OTHER LOCAL REVENUE			153.77	0.00	-100.0%
TOTAL, REVENUES			153.77	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	25,040.49	30,191.00	20.6%
Other Debt Service - Principal		7439	144,817.21	144,817.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			169,857.70	175,008.00	3.0%
TOTAL, EXPENDITURES			169,857.70	175,008.00	3.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	110,000.00	197,120.95	79.2%
(a) TOTAL, INTERFUND TRANSFERS IN			110,000.00	197,120.95	79.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			110,000.00	197,120.95	79.2%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153.77	0.00	-100.0%
5) TOTAL, REVENUES			153.77	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	169,857.70	175,008.00	3.0%
10) TOTAL, EXPENDITURES			169,857.70	175,008.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(169,703.93)	(175,008.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,000.00	197,120.95	79.2%
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			110,000.00	197,120.95	79.2%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,703.93)	22,112.95	-137.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,348.32	11,644.39	-83.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,348.32	11,644.39	-83.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,348.32	11,644.39	-83.7%
2) Ending Balance, June 30 (E + F1e)			11,644.39	33,757.34	189.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	11,644.39	33,757.34	189.9%
Debt Service Payments	0000	9780	*11,644.39*		
Debt Service Payments	0000	9780		*33,757.34*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SACS2015ALL Financial Reporting Software - 2015.2.0
10/9/2015 2:31:37 PM **13-63149-0000000**

Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Holtville Unified **Imperial 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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-157.00

Explanation:This information was provided to the District by the County Assessor's Office and has been verified as accurate.

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. **EXCEPTION**

Explanation:This exception was a result of a late journal entry made to adjust/increase the Cafeteria inventory, which credited the 4000s object series. The resulting decrease in the 4000s object created a small overage (approximately $300) in the amount of indirect cost charged to the Cafeteria account. The District will deduct this overage from any 2015-16 indirect charges made on the Cafeteria Account.

EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
10/9/2015 1:20:01 PM **13-63149-0000000**

Unaudited Actuals
2015-16 Budget
Technical Review Checks

Holtville Unified **Imperial 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6264-0-0000-0000-8590	6264	130,500.00
Explanation:The District has budgeted an estimated amount for the Educator Effectiveness funds that were announced over the summer. Resource 6264 has been verified as correct.		
01-6264-0-1110-1000-5200	6264	63,414.00
01-6264-0-1110-1000-5800	6264	59,506.00
01-6264-0-1110-7210-7310	6264	7,580.00
11-6391-0-0000-0000-8590	6391	131,061.00
Explanation:The District has budgeted for the Adult Education Funds that were announced over the summer. Resource 6391 has been verified as correct.		
11-6391-0-0000-7210-7350	6391	6,978.00
11-6391-0-4110-1000-1100	6391	64,000.00
11-6391-0-4110-1000-3101	6391	6,867.00
11-6391-0-4110-1000-3201	6391	928.00
11-6391-0-4110-1000-3501	6391	32.00
11-6391-0-4110-1000-3601	6391	1,057.00
11-6391-0-4110-1000-4200	6391	6,250.00
11-6391-0-4110-1000-4300	6391	6,150.00
11-6391-0-4110-1000-5200	6391	3,500.00
11-6391-0-4110-1000-5800	6391	3,500.00
11-6391-0-4110-2700-2400	6391	20,766.00
11-6391-0-4110-2700-3202	6391	2,460.00
11-6391-0-4110-2700-3302	6391	1,588.00
11-6391-0-4110-2700-3402	6391	4,132.00
11-6391-0-4110-2700-3502	6391	10.00
11-6391-0-4110-2700-3602	6391	343.00
11-6391-0-4110-2700-4300	6391	1,500.00
11-6391-0-4110-2700-5300	6391	1,000.00
01-6264-0-0000-0000-979Z	6264	0.00
Explanation:The District has budgeted an estimated amount for the Educator		

Effectiveness funds that were announced over the summer. Resource 6264 has been verified as correct.

01-6264-0-0000-0000-9740	6264	0.00
11-6391-0-0000-0000-9740	6391	0.00

Explanation:The District has budgeted for the Adult Education Funds that were announced over the summer. Resource 6391 has been verified as correct.

11-6391-0-0000-0000-979Z	6391	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6264-0-0000-0000-8590	01	6264	130,500.00
01-6264-0-0000-0000-9740	01	6264	0.00
01-6264-0-0000-0000-979Z	01	6264	0.00
01-6264-0-1110-1000-5200	01	6264	63,414.00
01-6264-0-1110-1000-5800	01	6264	59,506.00
01-6264-0-1110-7210-7310	01	6264	7,580.00

Explanation:The District has budgeted an estimated amount for the Educator Effectiveness funds that were announced over the summer. Resource 6264 has been verified as correct.

11-6391-0-0000-0000-8590	11	6391	131,061.00
11-6391-0-0000-0000-9740	11	6391	0.00
11-6391-0-0000-0000-979Z	11	6391	0.00
11-6391-0-0000-7210-7350	11	6391	6,978.00
11-6391-0-4110-1000-1100	11	6391	64,000.00
11-6391-0-4110-1000-3101	11	6391	6,867.00
11-6391-0-4110-1000-3201	11	6391	928.00
11-6391-0-4110-1000-3501	11	6391	32.00
11-6391-0-4110-1000-3601	11	6391	1,057.00
11-6391-0-4110-1000-4200	11	6391	6,250.00
11-6391-0-4110-1000-4300	11	6391	6,150.00
11-6391-0-4110-1000-5200	11	6391	3,500.00
11-6391-0-4110-1000-5800	11	6391	3,500.00
11-6391-0-4110-2700-2400	11	6391	20,766.00
11-6391-0-4110-2700-3202	11	6391	2,460.00
11-6391-0-4110-2700-3302	11	6391	1,588.00
11-6391-0-4110-2700-3402	11	6391	4,132.00
11-6391-0-4110-2700-3502	11	6391	10.00
11-6391-0-4110-2700-3602	11	6391	343.00
11-6391-0-4110-2700-4300	11	6391	1,500.00
11-6391-0-4110-2700-5300	11	6391	1,000.00

Explanation:The District has budgeted for the Adult Education Funds that were announced over the summer. Resource 6391 has been verified as correct.

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6264-0-0000-0000-8590	6264	8590	130,500.00

Explanation:The District has budgeted an estimated amount for the Educator Effectiveness funds that were announced over the summer. Resource 6264 has been verified as correct.

11-6391-0-0000-0000-8590	6391	8590	131,061.00

Explanation:The District has budgeted for the Adult Education Funds that were announced over the summer. Resource 6391 has been verified as correct.

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-157.00

Explanation:The District has budgeted for negative interest in the Bond Redemption Fund based on historical experience.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.