

Central Unified School District



2014-2015 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 8th, 2015

MARK SUTTON,
SUPERINTENDENT

KELLY PORTERFIELD,
ASSISTANT SUPERINTENDENT, CBO

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1
Trustee Area 2
Trustee Area 3
Trustee Area 4
Trustee Area 5
Trustee Area 6
Trustee Area 7

Mr. Cesar Granda
Mr. Ruben Coronado
Mr. Leonard G. Ramirez
Mr. Richard Atkins
Mrs. Cyndi Berube
Mrs. Terry Cox
Mr. Rama Dawar

SUPERINTENDENT'S CABINET

Superintendent
Assistant Superintendent, Chief Academic Officer
Assistant Superintendent, Professional Development
Assistant Superintendent, Chief Business Officer
Assistant Superintendent, Human Resources
Administrator Interim, Special Education & Support Services
Director, 7-12 & Adult Education
Director, K-8 Education

Mr. Mark G. Sutton
Dr. Laurel Ashlock
Mrs. Ketti Davis
Mr. Kelly Porterfield
Mr. Jack Kelejian
Mrs. Valerie Johnson
Mr. Paul Birrell
Dr. Tami Boatright

TOTAL EMPLOYEES (includes vacant positions)

Certificated	772 F.T.E.
Classified	523 F.T.E.
Management/Confidential/Supervisor	172 F.T.E.

STUDENT ENROLLMENT

K-12 Regular Education – 2014/15 CBEDS	15,584
K-12 Regular Education – 2015/16 Estimated CBEDS	15,750

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Mike Ota, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Julie Shafer, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Julie Smith, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Charlene Graham, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Hawkins, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Michelle Vargas, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCurley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Greg Tchapanian, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Scott Pass, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Karen Davis, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Jeff Wimp, Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Heather Kuyper, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Robert Perez, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Robert Perez, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Hugh "Nick" Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Hugh "Nick" Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site
Jose Reyes, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

Guiding Principles

- **Belief:** Every student can learn.
- **Vision:** Every student is prepared for success in college, career, and community.
- **Mission:** Every student will engage in rigorous, relevant, standards-based instruction in every classroom every day to ensure student learning.
- **Core Values:** Character, leadership, innovation, continuous improvement.

District Goals

- Goal 1: Learning for Academic Excellence:**
Every year every student will attain mastery learning of skills and concepts provided through engaging and challenging best practice instruction in a system that provides social and emotional support as evidenced by student outcome data.
- Goal 2: Staff Recruitment and Development for Academic Excellence:**
Every year every staff member will be recruited, hired, and retained based upon coherence in knowledge, practice and beliefs about student learning, instructional best practice, assessment to guide decision making, and continuous improvement for increased student learning.
- Goal 3: Support System for Academic Excellence:**
Every year every support system, department and staff member will be focused on providing resources and assistance necessary to ensure that systems enhance student learning.

CENTRAL UNIFIED SCHOOL DISTRICT 2014-2015 UNAUDITED ACTUALS OVERVIEW

Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from 2014-15.

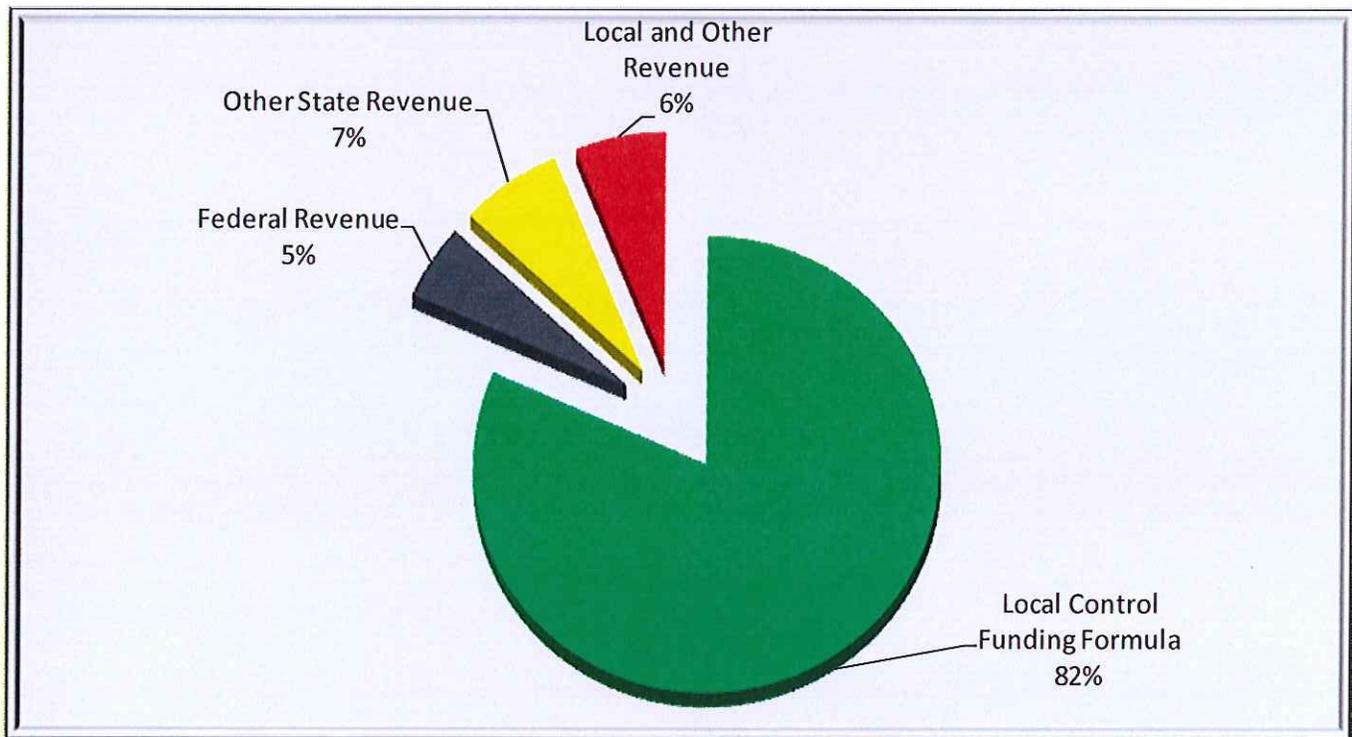
The Unaudited Actual Financial Reports are presented to the governing board for acceptance on or before September 15th and submitted to the county office of education to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2014-15 budget between Estimated Unaudited Actuals and Unaudited Actuals projected ending balance are as follows:

<u>INCOME</u>	<u>ESTIMATED ACUTALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
LCFF Revenue	\$110,658,858	\$111,241,772	\$582,914
Federal Revenue	\$ 8,062,233	\$ 7,185,689	(\$876,544)
Other State Revenue	\$ 6,205,111	\$ 9,473,785	\$3,268,674
Other Local Revenue	\$ 8,427,482	\$ 8,534,002	\$106,520
Totals	\$133,353,684	\$136,435,248	\$3,081,564

The difference on the LCFF funds is due mainly to the ADA projections and additional increase of the percentage of GAP funding. The Federal Revenue has been deferred to the 2014-15 and represents the carryover for the federal programs, with the biggest portion being Title I and Title II. In Other State Revenue the increase is due to the ADA projections, Lottery prior year adjustment received in 2014-15 and CalSTRs payment. Other Local Revenue includes Migrant, After School Programs, ROP, Kaiser Grants, etc.

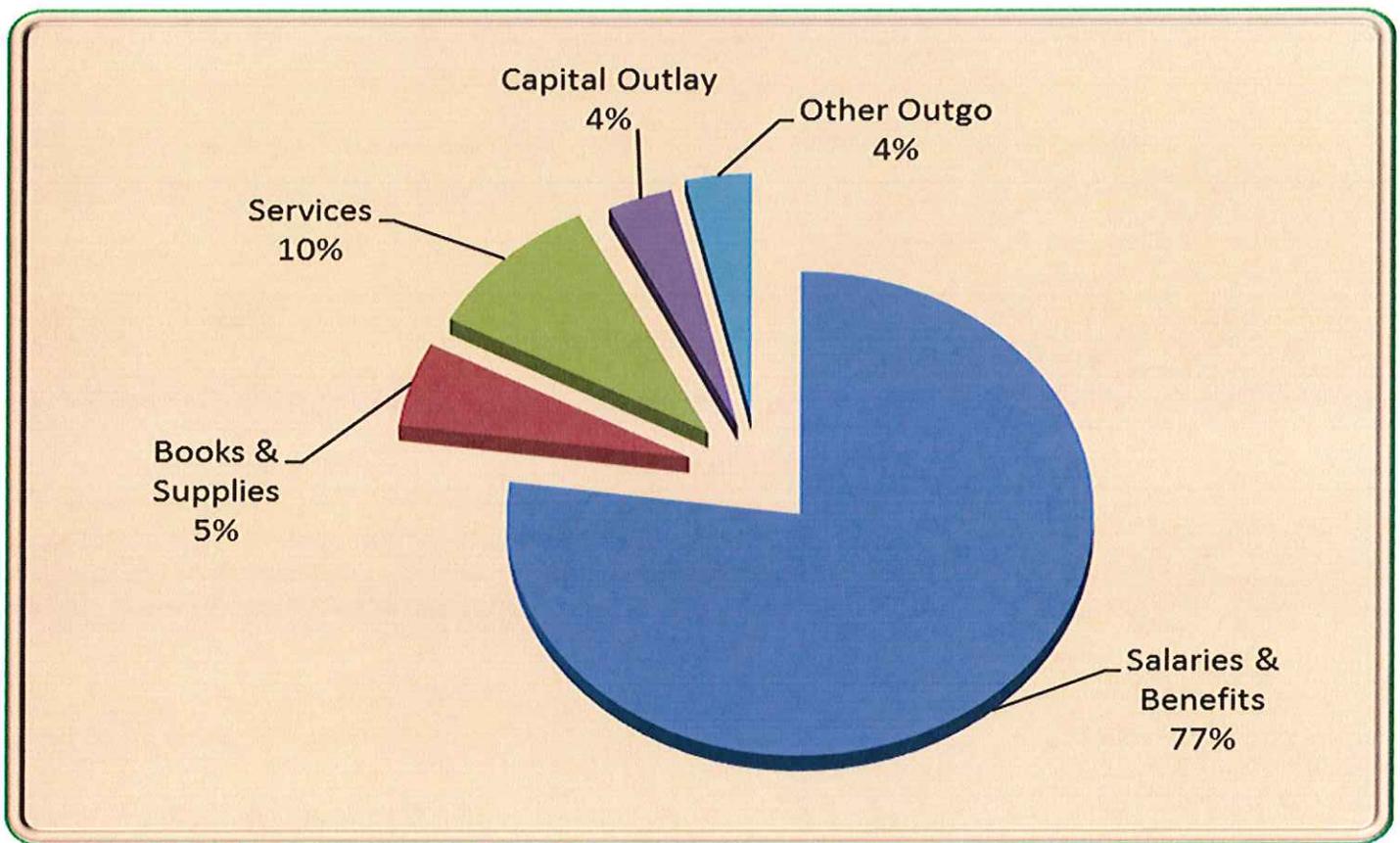
REVENUE



<u>EXPENDITURES</u>	<u>ESTIMATED ACTUALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
Salaries & Benefits	\$105,120,882	\$107,221,496	\$2,100,614
Books & Supplies	\$ 9,388,296	\$ 7,799,005	(\$1,589,291)
Services & Other Operating Expenses	\$14,858,957	\$13,810,607	(\$1,048,350)
Capital Outlay	\$ 5,709,930	\$ 5,044,757	(\$665,173)
Other Outgo	\$ 4,703,148	\$ 5,124,818	\$421,670
Totals	\$139,781,213	\$139,000,684	(\$780,529)

The difference on Salaries & Benefits reflects budgeted vacant positions that were not filled until late in the year or were left vacant and the CalSTRs payment. The decrease in books, supplies and other services reflect savings on purchases due to minimal book adoptions and elimination of contracts due to much of professional development being moved in house. Capital Outlay decrease is associated with project expenditures that will carry over to subsequent years. Other Outgo increase is associated with district one on one tablet preparation and implementation.

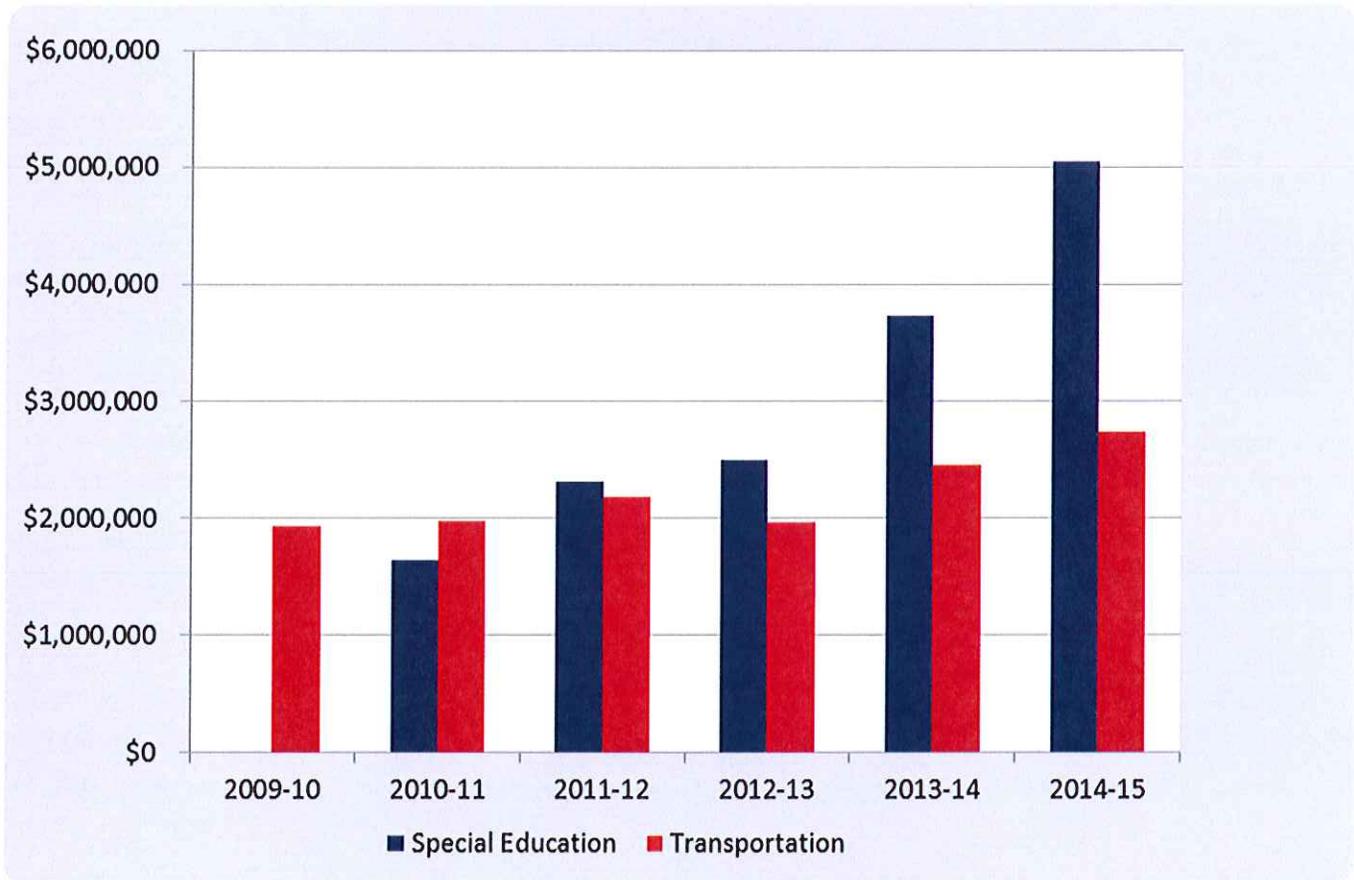
EXPENSES



GENERAL FUND CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues major contributions to our Special Education and Transportation programs and minor contributions to programs such as Attendance Incentive, School Safety, Ag Vocation, Community Day, Deferred Maintenance, Aquatics, CUTA Class Overage Fund and Elective Class Projects.

MAJOR CONTRIBUTIONS



Overview of the 2014-15 Budget

Central Unified had an overall residual of \$1,134,734 with an ending fund balance of \$22,000,824. The ending fund balance consists of a \$6,500,034 (5%) reserve for economic uncertainties with remaining funds assigned.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.84%
	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	\$99,885,613.47
	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.	\$99,885,613.47
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	7.07%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 8, 2015

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Rick Martin
Name
Deputy Superintendent
Title
559-265-3083 ext. 3307
Telephone
rmartin@fcoe.org
E-mail Address

For School District:

Yolanda Balladares
Name
Director of Fiscal Services
Title
559-274-4700 ext. 63106
Telephone
yballadares@centralusd.k12.ca.gov
E-mail Address

**Fund 01 – General Fund
Unrestricted/Restricted**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	111,241,772.13	0.00	111,241,772.13	128,212,739.00	0.00	128,212,739.00	15.3%
2) Federal Revenue		8100-8299	13,690.00	7,171,998.54	7,185,688.54	10,000.00	8,571,338.05	8,581,338.05	19.4%
3) Other State Revenue		8300-8599	3,663,321.01	5,810,463.96	9,473,784.97	10,446,933.17	624,689.54	11,071,622.71	16.9%
4) Other Local Revenue		8600-8799	1,653,273.89	6,880,727.72	8,534,001.61	647,085.25	6,648,565.72	7,295,650.97	-14.5%
5) TOTAL REVENUES			116,572,057.03	19,863,190.22	136,435,247.25	139,316,757.42	15,844,593.31	155,161,350.73	13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	50,550,381.35	8,192,523.50	58,742,904.85	54,039,392.17	8,744,305.63	62,783,697.80	6.9%
2) Classified Salaries		2000-2999	14,132,718.71	4,479,471.57	18,612,190.28	15,417,680.73	5,160,949.70	20,578,630.43	10.6%
3) Employee Benefits		3000-3999	22,664,553.27	7,201,847.78	29,866,401.05	25,026,147.41	5,083,630.70	30,109,778.11	0.8%
4) Books and Supplies		4000-4999	4,217,107.30	3,581,897.98	7,799,005.28	6,219,021.77	4,003,318.65	10,222,340.42	31.1%
5) Services and Other Operating Expenditures		5000-5999	10,376,554.15	3,434,053.29	13,810,607.44	12,552,425.48	3,768,958.26	16,321,383.74	18.2%
6) Capital Outlay		6000-6999	937,287.85	4,107,468.91	5,044,756.76	1,308,689.90	1,070,776.65	2,379,466.55	-52.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,632,179.52	1,954,659.03	5,586,838.55	3,193,107.00	2,512,016.24	5,705,123.24	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,636,306.81)	1,174,286.24	(462,020.57)	(1,931,633.16)	1,342,724.88	(588,908.28)	27.5%
9) TOTAL EXPENDITURES			104,874,475.34	34,126,208.30	139,000,683.64	115,824,831.30	31,686,680.71	147,511,512.01	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,697,581.69	(14,263,018.08)	(2,565,436.39)	23,491,926.12	(15,842,087.40)	7,649,838.72	-388.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	73,071.13	0.00	73,071.13	0.00	0.00	0.00	-100.0%
b) Transfers Out									
		7600-7629	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	New
2) Other Sources/Uses									
a) Sources									
		8930-8979	7,200.00	3,619,899.42	3,627,099.42	0.00	0.00	0.00	-100.0%
b) Uses									
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
		8980-8999	(10,362,154.76)	10,362,154.76	0.00	(14,556,664.21)	14,556,664.21	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,281,883.63)	13,982,054.18	3,700,170.55	(17,056,664.21)	14,556,664.21	(2,500,000.00)	-167.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,415,698.06	(280,963.90)	1,134,734.16	6,435,261.91	(1,285,423.19)	5,149,838.72	353.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	18,124,832.84	2,741,256.82	20,866,089.66	19,540,530.90	2,460,292.92	22,000,823.82	5.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			18,124,832.84	2,741,256.82	20,866,089.66	19,540,530.90	2,460,292.92	22,000,823.82	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,124,832.84	2,741,256.82	20,866,089.66	19,540,530.90	2,460,292.92	22,000,823.82	5.4%
2) Ending Balance, June 30 (E + F1e)			19,540,530.90	2,460,292.92	22,000,823.82	25,975,792.81	1,174,869.73	27,150,662.54	23.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,460,292.92	2,460,292.92	0.00	1,174,869.73	1,174,869.73	-52.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	6,950,034.18	0.00	6,950,034.18	7,375,575.60	0.00	7,375,575.60	6.1%
Reserve for Economic Uncertainties		9790	12,565,496.72	0.00	12,565,496.72	18,600,217.21	0.00	18,600,217.21	48.0%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,362,213.99	(423,307.87)	23,938,906.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	303,006.00	0.00	303,006.00				
b) in Banks		9120	18,240.60	0.00	18,240.60				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	111,258.19	0.00	111,258.19				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	987,974.17	3,493,971.49	4,481,945.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	547,070.62	0.00	547,070.62				
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			26,354,763.57	3,070,663.62	29,425,427.19				
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	6,553,275.05	393,788.06	6,947,063.11				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	260,957.62	0.00	260,957.62				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	216,582.64	216,582.64				
6) TOTAL LIABILITIES			6,814,232.67	610,370.70	7,424,603.37				
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			19,540,530.90	2,460,292.92	22,000,823.82				
(must agree with line F2) (G9 + H2) - (I6 + J2)									

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	77,846,072.00	0.00	77,846,072.00	98,093,920.00	0.00	98,093,920.00	26.0%
Education Protection Account State Aid - Current Year	21,160,377.00	0.00	21,160,377.00	18,472,467.00	0.00	18,472,467.00	-12.7%
State Aid - Prior Years	72,616.00	0.00	72,616.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	157,127.40	0.00	157,127.40	157,127.00	0.00	157,127.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	3,745.54	0.00	3,745.54	3,746.00	0.00	3,746.00	0.0%
County & District Taxes Secured Roll Taxes	13,445,744.32	0.00	13,445,744.32	13,465,866.00	0.00	13,465,866.00	0.1%
Unsecured Roll Taxes	588,228.39	0.00	588,228.39	588,228.00	0.00	588,228.00	0.0%
Prior Years' Taxes	104,447.72	0.00	104,447.72	80,700.00	0.00	80,700.00	-22.7%
Supplemental Taxes	212,427.05	0.00	212,427.05	200,918.00	0.00	200,918.00	-5.4%
Education Revenue Augmentation Fund (ERAF)	(2,497,858.17)	0.00	(2,497,858.17)	(2,880,329.00)	0.00	(2,880,329.00)	15.3%
Community Redevelopment Funds (SB 617/699/1992)	141,075.83	0.00	141,075.83	30,096.00	0.00	30,096.00	-78.7%
Penalties and Interest from Delinquent Taxes	5,191.52	0.00	5,191.52	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	5,155.06	0.00	5,155.06	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment	(2,577.53)	0.00	(2,577.53)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources	111,241,772.13	0.00	111,241,772.13	128,212,739.00	0.00	128,212,739.00	15.3%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL_LCFF_SOURCES			111,241,772.13	0.00	111,241,772.13	128,212,739.00	0.00	128,212,739.00	15.3%
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	2,290,753.00	2,290,753.00	0.00	2,417,619.00	2,417,619.00	5.5%
Special Education Discretionary Grants		8182	0.00	161,436.00	161,436.00	0.00	169,150.00	169,150.00	4.8%
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	33,791.80	33,791.80	0.00	75,460.00	75,460.00	123.3%
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		3,938,489.10	3,938,489.10		4,795,282.66	4,795,282.66	21.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		53,301.53	53,301.53		17,067.44	17,067.44	-68.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		108,335.34	108,335.34		637,232.28	637,232.28	488.2%
NCLB: Title III, Immigrant Education Program	4201	8290		21,056.58	21,056.58		26,172.48	26,172.48	24.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		201,388.33	201,388.33		208,210.85	208,210.85	3.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		148,256.25	148,256.25		143,528.00	143,528.00	-3.2%
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	13,690.00	215,190.61	228,880.61	10,000.00	81,615.34	91,615.34	-60.0%
TOTAL FEDERAL REVENUE			13,690.00	7,171,998.54	7,185,688.54	10,000.00	8,571,338.05	8,581,338.05	19.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	26,298.32	0.00	26,298.32	58,968.00	0.00	58,968.00	124.2%
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	1,524,928.00	0.00	1,524,928.00	8,409,002.00	0.00	8,409,002.00	451.4%
Lottery - Unrestricted and Instructional Materials		8560	2,093,216.69	600,875.96	2,694,092.65	1,948,963.17	589,785.54	2,538,748.71	-5.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,151,331.00	1,151,331.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
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		444,225.00	444,225.00			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	18,878.00	3,614,032.00	3,632,910.00	30,000.00	34,904.00	64,904.00	64,904.00	-98.2%
TOTAL, OTHER STATE REVENUE			3,663,321.01	5,810,463.96	9,473,784.97	10,446,933.17	624,689.54	11,071,622.71		16.9%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	24,179.05	0.00	24,179.05	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	37,481.65	0.00	37,481.65	15,000.00	0.00	15,000.00	-60.0%
Interest	480,730.98	0.00	480,730.98	228,120.00	0.00	228,120.00	-52.5%
Net Increase (Decrease) in the Fair Value of Investments	37,265.00	0.00	37,265.00	0.00	0.00	0.00	-100.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	7,400.00	895,178.36	902,578.36	0.00	704,594.80	704,594.80	-21.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment	2,577.53	0.00	2,577.53	0.00	0.00	0.00	-100.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	1,052,374.97	1,237,823.36	2,290,198.33	403,965.25	1,248,179.92	1,652,145.17	-27.9%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	11,264.71	0.00	11,264.71	0.00	0.00	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools							
From County Offices		4,747,726.00	4,747,726.00		4,695,791.00	4,695,791.00	-1.1%
From JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	1,653,273.89	6,880,727.72	8,534,001.61	647,085.25	6,648,565.72	7,295,650.97	-14.5%
TOTAL, OTHER LOCAL REVENUE			8,534,001.61			7,295,650.97	
TOTAL REVENUES	116,572,057.03	19,863,190.22	136,435,247.25	139,316,757.42	15,844,593.31	155,161,350.73	13.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,376,701.21	5,613,603.71	45,990,304.92	43,498,517.66	5,857,177.71	49,355,695.37	7.3%
Certificated Pupil Support Salaries		1200	5,034,428.16	1,178,353.98	6,212,782.14	5,440,387.52	1,256,546.88	6,696,934.40	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,376,340.46	792,200.12	5,168,540.58	4,447,638.90	855,782.04	5,303,420.94	2.6%
Other Certificated Salaries		1900	762,911.52	608,365.69	1,371,277.21	652,848.09	774,799.00	1,427,647.09	4.1%
TOTAL CERTIFICATED SALARIES			50,550,381.35	8,192,523.50	58,742,904.85	54,039,392.17	8,744,305.63	62,783,697.80	6.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	666,003.17	2,362,594.39	3,028,597.56	745,639.40	2,734,536.37	3,480,175.77	14.9%
Classified Support Salaries		2200	7,318,342.46	1,272,329.32	8,590,671.78	7,908,761.15	1,501,679.15	9,410,440.30	9.5%
Classified Supervisors' and Administrators' Salaries		2300	1,588,196.11	456,416.97	2,044,613.08	1,707,916.94	500,725.87	2,208,642.81	8.0%
Clerical, Technical and Office Salaries		2400	4,052,821.85	223,462.25	4,276,284.10	4,465,761.91	226,584.64	4,692,346.55	9.7%
Other Classified Salaries		2900	507,355.12	164,668.64	672,023.76	589,601.33	197,423.67	787,025.00	17.1%
TOTAL CLASSIFIED SALARIES			14,132,718.71	4,479,471.57	18,612,190.28	15,417,680.73	5,160,949.70	20,578,630.43	10.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,459,092.11	3,642,292.12	8,101,384.23	5,748,290.29	939,595.19	6,687,885.48	-17.4%
PERS		3201-3202	1,454,405.63	411,733.56	1,866,139.19	1,716,635.68	531,456.69	2,248,092.37	20.5%
OASDI/Medicare/Alternative		3301-3302	1,697,772.51	427,957.14	2,125,729.65	2,166,084.14	561,112.38	2,727,196.52	28.3%
Health and Welfare Benefits		3401-3402	11,299,165.44	2,316,727.90	13,615,893.34	12,496,893.28	2,692,535.52	15,189,428.80	11.6%
Unemployment Insurance		3501-3502	32,344.51	6,375.21	38,719.72	49,757.95	8,409.11	58,166.46	50.2%
Workers' Compensation		3601-3602	1,273,795.95	328,768.93	1,602,564.88	1,413,157.04	285,397.00	1,698,554.04	6.0%
OPEB, Allocated		3701-3702	2,443,646.70	67,992.92	2,511,639.62	1,430,999.21	65,124.81	1,496,124.02	-40.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,330.42	0.00	4,330.42	4,330.42	0.00	4,330.42	0.0%
TOTAL EMPLOYEE BENEFITS			22,664,553.27	7,201,847.78	29,866,401.05	25,026,147.41	5,083,630.70	30,109,778.11	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,586.15	61,437.00	67,023.15	212,916.02	107,490.10	320,406.12	378.1%
Books and Other Reference Materials		4200	134,421.88	187,067.21	321,489.09	82,729.79	30,884.01	113,613.80	-64.7%
Materials and Supplies		4300	3,266,870.84	2,868,161.74	6,135,032.58	5,364,326.29	3,684,554.31	9,048,880.60	47.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	810,228.43	465,232.03	1,275,460.46	559,049.67	180,390.23	739,439.90	-42.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			4,217,107.30	3,581,897.98	7,799,005.28	6,219,021.77	4,003,318.65	10,222,340.42	31.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	462,477.24	462,477.24	0.00	764,720.00	764,720.00	65.4%
Travel and Conferences		5200	231,287.06	91,804.32	323,091.38	360,836.82	100,517.83	461,354.65	42.8%
Dues and Memberships		5300	42,082.85	7,547.00	49,629.85	54,361.15	8,488.80	62,849.95	26.6%
Insurance		5400 - 5450	1,085,295.83	0.00	1,085,295.83	1,405,405.00	0.00	1,405,405.00	29.5%
Operations and Housekeeping Services		5500	3,346,720.93	772.68	3,347,493.61	3,176,034.60	740.00	3,176,774.60	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,618,229.31	609,291.90	2,227,521.21	2,127,362.34	543,043.79	2,670,406.13	19.9%
Transfers of Direct Costs		5710	(86,750.88)	86,750.88	0.00	(61,521.93)	61,521.93	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,529.53	21,882.49	25,412.02	(7,278.53)	12,251.96	4,973.43	-80.4%
Professional/Consulting Services and Operating Expenditures		5800	2,994,247.65	2,145,721.94	5,139,969.59	3,964,825.17	2,262,711.91	6,227,537.08	21.2%
Communications		5900	1,141,911.87	7,804.84	1,149,716.71	1,532,400.86	14,962.04	1,547,362.90	34.6%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			10,376,554.15	3,434,053.29	13,810,607.44	12,552,425.48	3,768,958.26	16,321,383.74	18.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	151,643.40	0.00	151,643.40	184,500.00	265,300.00	449,800.00	196.6%
Buildings and Improvements of Buildings		6200	234,420.38	106,690.45	341,110.83	881,338.13	709,814.49	1,591,152.62	366.5%
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	0.00%
Equipment		6400	233,885.24	3,798,775.40	4,032,660.64	242,851.77	28,056.00	270,907.77	-93.3%
Equipment Replacement		6500	317,338.83	202,003.06	519,341.89	0.00	67,606.16	67,606.16	-87.0%
TOTAL CAPITAL OUTLAY			937,287.85	4,107,468.91	5,044,756.76	1,308,689.90	1,070,776.65	2,379,466.55	-52.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	5,076.00	0.00	5,076.00	10,669.00	0.00	10,669.00	110.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7142	1,034,571.00	342,324.00	1,376,895.00	595,000.00	481,800.00	1,076,800.00	-21.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.00%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.00%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	1,197,532.52	89,332.97	1,286,865.49	1,137,438.00	483,984.65	1,621,422.65	26.0%
Other Debt Service - Principal		7439	1,395,000.00	1,523,002.06	2,918,002.06	1,450,000.00	1,546,231.59	2,996,231.59	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,632,179.52	1,954,659.03	5,586,838.55	3,193,107.00	2,512,016.24	5,705,123.24	2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,174,286.24)	1,174,286.24	0.00	(1,342,724.88)	1,342,724.88	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(462,020.57)	0.00	(462,020.57)	(588,908.28)	0.00	(588,908.28)	27.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,636,306.81)	1,174,286.24	(462,020.57)	(1,931,633.16)	1,342,724.88	(588,908.28)	27.5%
TOTAL, EXPENDITURES			104,874,475.34	34,126,208.30	139,000,683.64	115,824,831.30	31,686,680.71	147,511,512.01	6.1%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	65,688.74	0.00	65,688.74	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	7,382.39	0.00	7,382.39	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN	73,071.13	0.00	73,071.13	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	New
(b) TOTAL INTERFUND TRANSFERS OUT	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	New
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings Other Sources	7,200.00	0.00	7,200.00	0.00	0.00	0.00	-100.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	3,619,899.42	3,619,899.42	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES	7,200.00	3,619,899.42	3,627,099.42	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(10,362,154.76)	10,362,154.76	0.00	(14,556,664.21)	14,556,664.21	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			(10,362,154.76)	10,362,154.76	0.00	(14,556,664.21)	14,556,664.21	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,281,883.63)	13,982,054.18	3,700,170.55	(17,056,664.21)	14,556,664.21	(2,500,000.00)	-167.6%

Fund 11 – Adult Education Fund

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	414,398.95	452,034.00	9.1%
3) Other State Revenue		8300-8599	17,395.00	122,661.00	605.2%
4) Other Local Revenue		8600-8799	180,002.98	157,136.22	-12.7%
5) TOTAL, REVENUES			611,796.93	731,831.22	19.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	367,616.83	248,978.54	-32.3%
2) Classified Salaries		2000-2999	106,553.77	102,676.00	-3.6%
3) Employee Benefits		3000-3999	116,377.02	87,075.91	-25.2%
4) Books and Supplies		4000-4999	34,608.73	134,273.14	288.0%
5) Services and Other Operating Expenditures		5000-5999	82,659.72	155,471.56	88.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,556.35	5,787.00	4.2%
9) TOTAL, EXPENDITURES			713,372.42	734,262.15	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,575.49)	(2,430.93)	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,575.49)	(2,430.93)	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,631.23	207,055.74	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,631.23	207,055.74	-32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,631.23	207,055.74	-32.9%
2) Ending Balance, June 30 (E + F1e)			207,055.74	204,624.81	-1.2%
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	52,660.68	0.00	-100.0%
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	154,395.06	204,624.81	32.5%
Adult Education Program	0000	9780	154,395.06		
Adult Education Program	0000	9780		204,624.81	
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	51,434.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	651.00		
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	246,473.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,226.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			300,785.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	89,589.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,139.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			93,729.29		
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)			207,055.74		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	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	83,900.95	121,536.00	44.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	330,498.00	330,498.00	0.0%
TOTAL, FEDERAL REVENUE			414,398.95	452,034.00	9.1%
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	17,395.00	122,661.00	605.2%
TOTAL, OTHER STATE REVENUE			17,395.00	122,661.00	605.2%

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	1,587.98	431.22	-72.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,074.00)	0.00	-100.0%
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	180,489.00	156,705.00	-13.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,002.98	157,136.22	-12.7%
TOTAL, REVENUES			611,796.93	731,831.22	19.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	322,714.66	223,799.54	-30.7%
Certificated Pupil Support Salaries		1200	4,128.35	4,247.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	40,773.82	20,932.00	-48.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			367,616.83	248,978.54	-32.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,024.08	40,599.00	4.0%
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	67,529.69	62,077.00	-8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,553.77	102,676.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,100.26	24,044.00	-50.0%
PERS		3201-3202	7,623.13	7,720.64	1.3%
OASDI/Medicare/Alternative		3301-3302	12,726.42	12,325.27	-3.2%
Health and Welfare Benefits		3401-3402	38,316.55	34,280.00	-10.5%
Unemployment Insurance		3501-3502	237.90	352.00	48.0%
Workers' Compensation		3601-3602	9,372.76	8,354.00	-10.9%
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			116,377.02	87,075.91	-25.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,091.35	11,067.07	117.4%
Materials and Supplies		4300	28,393.27	121,206.07	326.9%
Noncapitalized Equipment		4400	1,124.11	2,000.00	77.9%
TOTAL, BOOKS AND SUPPLIES			34,608.73	134,273.14	288.0%

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	1,695.50	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,413.67	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	75,550.55	155,471.56	105.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,659.72	155,471.56	88.1%
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	5,556.35	5,787.00	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,556.35	5,787.00	4.2%
TOTAL, EXPENDITURES			713,372.42	734,262.15	2.9%

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					
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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	414,398.95	452,034.00	9.1%
3) Other State Revenue		8300-8599	17,395.00	122,661.00	605.2%
4) Other Local Revenue		8600-8799	180,002.98	157,136.22	-12.7%
5) TOTAL, REVENUES			611,796.93	731,831.22	19.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		563,704.10	611,536.07	8.5%
2) Instruction - Related Services	2000-2999		138,214.69	111,478.08	-19.3%
3) Pupil Services	3000-3999		5,427.20	5,461.00	0.6%
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		5,556.35	5,787.00	4.2%
8) Plant Services	8000-8999		470.08	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			713,372.42	734,262.15	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,575.49)	(2,430.93)	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,575.49)	(2,430.93)	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,631.23	207,055.74	-32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,631.23	207,055.74	-32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,631.23	207,055.74	-32.9%
2) Ending Balance, June 30 (E + F1e)			207,055.74	204,624.81	-1.2%
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			52,660.68	0.00	-100.0%
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	154,395.06	204,624.81	32.5%
Adult Education Program	0000	9780	154,395.06		
Adult Education Program	0000	9780		204,624.81	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	52,660.68	0.00
Total, Restricted Balance		52,660.68	0.00

Fund 12 – Child Development Fund

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	708,941.20	799,652.00	12.8%
4) Other Local Revenue		8600-8799	2,511.18	500.00	-80.1%
5) TOTAL, REVENUES			711,452.38	800,152.00	12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		578,531.90	673,234.14	16.4%
2) Instruction - Related Services	2000-2999		69,944.78	70,559.00	0.9%
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		47,171.77	55,858.86	18.4%
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			695,648.45	799,652.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,803.93	500.00	-96.8%
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)			15,803.93	500.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,803.63	42,607.56	59.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,803.63	42,607.56	59.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,803.63	42,607.56	59.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	31,671.63	31,671.63	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	10,935.93	11,435.93	4.6%
Child Development Program	0000	9780	10,935.93		
Child Development Program	0000	9780		11,435.93	
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
6130	Child Development: Center-Based Reserve Account	31,671.63	31,671.63
Total, Restricted Balance		31,671.63	31,671.63

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	708,941.20	799,652.00	12.8%
4) Other Local Revenue		8600-8799	2,511.18	500.00	-80.1%
5) TOTAL, REVENUES			711,452.38	800,152.00	12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	30,719.96	26,306.00	-14.4%
2) Classified Salaries		2000-2999	344,951.18	377,797.00	9.5%
3) Employee Benefits		3000-3999	117,907.85	126,876.00	7.6%
4) Books and Supplies		4000-4999	141,425.65	197,306.70	39.5%
5) Services and Other Operating Expenditures		5000-5999	13,472.04	15,507.44	15.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,171.77	55,858.86	18.4%
9) TOTAL, EXPENDITURES			695,648.45	799,652.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,803.93	500.00	-96.8%
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)			15,803.93	500.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,803.63	42,607.56	59.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,803.63	42,607.56	59.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,803.63	42,607.56	59.0%
2) Ending Balance, June 30 (E + F1e)			42,607.56	43,107.56	1.2%
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			31,671.63	31,671.63	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	10,935.93	11,435.93	4.6%
Child Development Program	0000	9780	10,935.93		
Child Development Program	0000	9780		11,435.93	
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	31,855.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	403.00		
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	153,548.82		
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			185,807.11		
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	22,396.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	120,802.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			143,199.55		
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)			42,607.56		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	706,653.20	799,652.00	13.2%
All Other State Revenue	All Other	8590	2,288.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			708,941.20	799,652.00	12.8%
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%
Interest		8660	2,170.93	500.00	-77.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(253.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	593.25	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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			2,511.18	500.00	-80.1%
TOTAL, REVENUES			711,452.38	800,152.00	12.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	30,719.96	26,306.00	-14.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,719.96	26,306.00	-14.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	174,528.86	190,642.00	9.2%
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	19,243.09	22,196.00	15.3%
Other Classified Salaries		2900	151,179.23	164,959.00	9.1%
TOTAL, CLASSIFIED SALARIES			344,951.18	377,797.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,325.60	4,123.00	-34.8%
PERS		3201-3202	21,966.78	25,518.00	16.2%
OASDI/Medicare/Alternative		3301-3302	21,762.86	25,105.00	15.4%
Health and Welfare Benefits		3401-3402	60,271.59	63,469.00	5.3%
Unemployment Insurance		3501-3502	187.87	258.00	37.3%
Workers' Compensation		3601-3602	7,393.15	8,403.00	13.7%
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			117,907.85	126,876.00	7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,933.16	20,000.00	152.1%
Materials and Supplies		4300	120,156.91	170,787.23	42.1%
Noncapitalized Equipment		4400	13,335.58	6,519.47	-51.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			141,425.65	197,306.70	39.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	426.00	1,031.47	142.1%
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	787.90	799.80	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,623.97	5,210.18	-39.6%
Professional/Consulting Services and Operating Expenditures		5800	3,033.15	7,717.19	154.4%
Communications		5900	601.02	748.80	24.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,472.04	15,507.44	15.1%
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)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	47,171.77	55,858.86	18.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,171.77	55,858.86	18.4%
TOTAL, EXPENDITURES			695,648.45	799,652.00	15.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%

Fund 13 – Cafeteria Fund

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	6,396,164.59	6,400,000.00	0.1%
3) Other State Revenue		8300-8599	525,862.43	520,000.00	-1.1%
4) Other Local Revenue		8600-8799	1,034,442.33	1,030,000.00	-0.4%
5) TOTAL, REVENUES			7,956,469.35	7,950,000.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,057,251.05	2,394,378.00	16.4%
3) Employee Benefits		3000-3999	811,278.16	996,479.29	22.8%
4) Books and Supplies		4000-4999	4,042,290.55	4,227,000.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	282,369.25	335,046.05	18.7%
6) Capital Outlay		6000-6999	31,155.82	130,000.00	317.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	409,292.45	527,262.42	28.8%
9) TOTAL, EXPENDITURES			7,633,637.28	8,610,165.76	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			322,832.07	(660,165.76)	-304.5%
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)			322,832.07	(660,165.76)	-304.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,271,983.50	3,594,815.57	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,271,983.50	3,594,815.57	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,271,983.50	3,594,815.57	9.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,956.28	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	3,390,138.09	2,759,928.61	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	154,721.20	174,721.20	12.9%
Cafeteria Program	0000	9780	154,721.20		
Cafeteria Program	0000	9780		174,721.20	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,749,656.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	34,804.00		
b) in Banks		9120	125,052.63		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,134,918.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,024.32		
6) Stores		9320	49,956.28		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,114,412.06		
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	105,451.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	414,145.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			519,596.49		
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)			3,594,815.57		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,396,164.59	6,400,000.00	0.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,396,164.59	6,400,000.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	525,862.43	520,000.00	-1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			525,862.43	520,000.00	-1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	995,758.70	990,000.00	-0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,527.32	20,000.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,870.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,026.31	20,000.00	24.8%
TOTAL, OTHER LOCAL REVENUE			1,034,442.33	1,030,000.00	-0.4%
TOTAL, REVENUES			7,956,469.35	7,950,000.00	-0.1%

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	1,655,812.43	1,952,525.00	17.9%
Classified Supervisors' and Administrators' Salaries		2300	257,682.96	285,993.00	11.0%
Clerical, Technical and Office Salaries		2400	105,955.66	120,860.00	14.1%
Other Classified Salaries		2900	37,800.00	35,000.00	-7.4%
TOTAL, CLASSIFIED SALARIES			2,057,251.05	2,394,378.00	16.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	15,323.00	New
PERS		3201-3202	224,607.35	262,556.21	16.9%
OASDI/Medicare/Alternative		3301-3302	145,113.10	185,412.68	27.8%
Health and Welfare Benefits		3401-3402	391,800.48	474,321.00	21.1%
Unemployment Insurance		3501-3502	1,011.16	3,526.15	248.7%
Workers' Compensation		3601-3602	40,523.59	49,030.14	21.0%
OPEB, Allocated		3701-3702	8,222.48	6,310.11	-23.3%
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			811,278.16	996,479.29	22.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	301,650.43	307,000.00	1.8%
Noncapitalized Equipment		4400	92,842.22	95,000.00	2.3%
Food		4700	3,647,797.90	3,825,000.00	4.9%
TOTAL, BOOKS AND SUPPLIES			4,042,290.55	4,227,000.00	4.6%

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	7,719.70	8,000.00	3.6%
Dues and Memberships		5300	1,822.00	1,900.00	4.3%
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	190,518.62	203,199.78	6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,505.07)	(47,015.73)	-16.8%
Professional/Consulting Services and Operating Expenditures		5800	133,073.65	161,712.00	21.5%
Communications		5900	5,740.35	7,250.00	26.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,369.25	335,046.05	18.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,707.78	30,000.00	79.6%
Equipment Replacement		6500	14,448.04	100,000.00	592.1%
TOTAL, CAPITAL OUTLAY			31,155.82	130,000.00	317.3%
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	409,292.45	527,262.42	28.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			409,292.45	527,262.42	28.8%
TOTAL, EXPENDITURES			7,633,637.28	8,610,165.76	12.8%

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

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	6,396,164.59	6,400,000.00	0.1%
3) Other State Revenue		8300-8599	526,862.43	520,000.00	-1.1%
4) Other Local Revenue		8600-8799	1,034,442.33	1,030,000.00	-0.4%
5) TOTAL, REVENUES			7,956,469.35	7,950,000.00	-0.1%
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		7,224,344.83	8,082,903.34	11.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		409,292.45	527,262.42	28.8%
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			7,633,637.28	8,610,165.76	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			322,832.07	(660,165.76)	-304.5%
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)			322,832.07	(660,165.76)	-304.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,271,983.50	3,594,815.57	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,271,983.50	3,594,815.57	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,271,983.50	3,594,815.57	9.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,956.28	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	154,721.20	174,721.20	12.9%
Cafeteria Program	0000	9780	154,721.20		
Cafeteria Program	0000	9780		174,721.20	
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, Schc	3,390,138.09	2,759,928.61
Total, Restricted Balance		3,390,138.09	2,759,928.61

**Fund 14 – Deferred Maintenance
Fund**

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	29.97	50.00	66.8%
5) TOTAL, REVENUES			29.97	50.00	66.8%
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)			29.97	50.00	66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,500,000.00	New
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	2,500,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29.97	2,500,050.00	8341741.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,349.32	4,379.29	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,349.32	4,379.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,349.32	4,379.29	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,379.29	2,504,429.29	57088.0%
Deferred Maintenance Program	0000	9780	4,379.29		
Deferred Maintenance Program	0000	9780		2,504,429.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,309.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	55.00		
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	14.91		
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			4,379.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,379.29		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	58.97	50.00	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(29.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29.97	50.00	66.8%
TOTAL, REVENUES			29.97	50.00	66.8%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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					
Other Authorized Interfund Transfers In		8919	0.00	2,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,500,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,500,000.00	New

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	29.97	50.00	66.8%
5) TOTAL, REVENUES			29.97	50.00	66.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			29.97	50.00	66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,500,000.00	New
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	2,500,000.00	New

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29.97	2,500,050.00	8341741.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,349.32	4,379.29	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,349.32	4,379.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,349.32	4,379.29	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,379.29	2,504,429.29	57088.0%
Deferred Maintenance Program	0000	9780	4,379.29		
Deferred Maintenance Program	0000	9780		2,504,429.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

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	57,154.78	3,133.60	-94.5%
5) TOTAL, REVENUES			57,154.78	3,133.60	-94.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,029.15	7,587.99	637.3%
5) Services and Other Operating Expenditures		5000-5999	539,916.82	239,250.73	-55.7%
6) Capital Outlay		6000-6999	3,356,348.68	876,896.37	-73.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	69,121.33	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,966,415.98	1,123,735.09	-71.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,909,261.20)	(1,120,601.49)	-71.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	130,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,246,664.09	0.00	-100.0%
b) Uses		7630-7699	15,580,571.06	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,536,093.03	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)			1,626,831.83	(1,120,601.49)	-168.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	358,708.41	1,985,540.24	453.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			358,708.41	1,985,540.24	453.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			358,708.41	1,985,540.24	453.5%
2) Ending Balance, June 30 (E + F1e)			1,985,540.24	864,938.75	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,985,540.24	864,938.75	-56.4%
Building Program	0000	9780	1,985,540.24		
Building Program	0000	9780		864,938.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,854,068.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,468.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,875.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	252,593.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,138,004.29		
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	123,697.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,766.30		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			152,464.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,985,540.24		

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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	35,627.77	3,133.60	-91.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(9,448.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	30,975.01	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,154.78	3,133.60	-94.5%
TOTAL, REVENUES			57,154.78	3,133.60	-94.5%

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	323.24	6,362.34	1868.3%
Noncapitalized Equipment		4400	705.91	1,225.65	73.6%
TOTAL, BOOKS AND SUPPLIES			1,029.15	7,587.99	637.3%
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	9,870.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	530,046.82	239,250.73	-54.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			539,916.82	239,250.73	-55.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	19,700.00	371,860.75	1787.6%
Buildings and Improvements of Buildings		6200	3,280,682.54	495,971.62	-84.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	55,966.14	9,064.00	-83.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,356,348.68	876,896.37	-73.9%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	69,121.33	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,121.33	0.00	-100.0%
TOTAL, EXPENDITURES			3,966,415.98	1,123,735.09	-71.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	130,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			130,000.00	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	19,992,870.60	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	1,253,793.49	0.00	-100.0%
(c) TOTAL, SOURCES			21,246,664.09	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	15,580,571.06	0.00	-100.0%
(d) TOTAL, USES			15,580,571.06	0.00	-100.0%
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)			5,536,093.03	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	57,154.78	3,133.60	-94.5%
5) TOTAL, REVENUES			57,154.78	3,133.60	-94.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,442,786.27	1,123,735.09	-67.4%
9) Other Outgo	9000-9999	Except 7600-7699	523,629.71	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,966,415.98	1,123,735.09	-71.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,909,261.20)	(1,120,601.49)	-71.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	130,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,246,664.09	0.00	-100.0%
b) Uses		7630-7699	15,580,571.06	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,536,093.03	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)			1,626,831.83	(1,120,601.49)	-168.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	358,708.41	1,985,540.24	453.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			358,708.41	1,985,540.24	453.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			358,708.41	1,985,540.24	453.5%
2) Ending Balance, June 30 (E + F1e)			1,985,540.24	864,938.75	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,985,540.24	864,938.75	-56.4%
Building Program	0000	9780	1,985,540.24		
Building Program	0000	9780		864,938.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

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	2,182,340.13	721,000.00	-67.0%
5) TOTAL, REVENUES			2,182,340.13	721,000.00	-67.0%
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		220,533.50	217,925.00	-1.2%
8) Plant Services	8000-8999		3,285,293.54	5,614,175.45	70.9%
9) Other Outgo	9000-9999	Except 7600-7699	398,902.20	360,954.80	-9.5%
10) TOTAL, EXPENDITURES			3,904,729.24	6,193,055.25	58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,722,389.11)	(5,472,055.25)	217.7%
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)			(1,722,389.11)	(5,472,055.25)	217.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,560,026.12	6,837,637.01	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,560,026.12	6,837,637.01	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,560,026.12	6,837,637.01	-20.1%
2) Ending Balance, June 30 (E + F1e)			6,837,637.01	1,365,581.76	-80.0%
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			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	6,837,637.01	1,365,581.76	-80.0%
Capital Facilities Program	0000	9780	6,837,637.01		
Capital Facilities Program	0000	9780		1,365,581.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,182,340.13	721,000.00	-67.0%
5) TOTAL, REVENUES			2,182,340.13	721,000.00	-67.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	154,605.36	159,229.00	3.0%
3) Employee Benefits		3000-3999	55,893.49	58,696.00	5.0%
4) Books and Supplies		4000-4999	380,870.35	12,295.57	-96.8%
5) Services and Other Operating Expenditures		5000-5999	250,502.54	5,193,412.41	1973.2%
6) Capital Outlay		6000-6999	2,663,955.30	408,467.47	-84.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	398,902.20	360,954.80	-9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,904,729.24	6,193,055.25	58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,722,389.11)	(5,472,055.25)	217.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,722,389.11)	(5,472,055.25)	217.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,560,026.12	6,837,637.01	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,560,026.12	6,837,637.01	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,560,026.12	6,837,637.01	-20.1%
2) Ending Balance, June 30 (E + F1e)			6,837,637.01	1,365,581.76	-80.0%
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			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	6,837,637.01	1,365,581.76	-80.0%
Capital Facilities Program	0000	9780	6,837,637.01		
Capital Facilities Program	0000	9780		1,365,581.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,208,248.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,951.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	4,591,698.56		
e) collectons awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,310.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,767.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,864,976.14		
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	18,383.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,955.91		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			27,339.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,837,637.01		

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	78,361.00	20,000.00	-74.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,126.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,144,509.21	700,000.00	-67.4%
Other Local Revenue					
All Other Local Revenue		8699	10,595.92	1,000.00	-90.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,182,340.13	721,000.00	-67.0%
TOTAL, REVENUES			2,182,340.13	721,000.00	-67.0%

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	109,802.16	113,095.00	3.0%
Clerical, Technical and Office Salaries		2400	44,803.20	46,134.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			154,605.36	159,229.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,198.60	18,864.00	3.7%
OASDI/Medicare/Alternative		3301-3302	11,263.72	12,181.00	8.1%
Health and Welfare Benefits		3401-3402	23,311.08	24,332.00	4.4%
Unemployment Insurance		3501-3502	77.39	80.00	3.4%
Workers' Compensation		3601-3602	3,042.70	3,239.00	6.5%
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			55,893.49	58,696.00	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	0.00	0.0%
Materials and Supplies		4300	276,871.34	12,295.57	-95.6%
Noncapitalized Equipment		4400	103,999.01	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			380,870.35	12,295.57	-96.8%

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	3,888.12	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	246,614.42	5,193,412.41	2005.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250,502.54	5,193,412.41	1973.2%
CAPITAL OUTLAY					
Land		6100	2,470.00	0.00	-100.0%
Land Improvements		6170	41,182.62	11,849.00	-71.2%
Buildings and Improvements of Buildings		6200	2,132,702.51	89,663.32	-95.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	487,600.17	306,955.15	-37.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,663,955.30	408,467.47	-84.7%
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	43,407.98	26,248.92	-39.5%
Other Debt Service - Principal		7439	355,494.22	334,705.88	-5.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			398,902.20	360,954.80	-9.5%
TOTAL, EXPENDITURES			3,904,729.24	6,193,055.25	58.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%

**Fund 35 – County Schools
Facilities Fund**

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	366.75	500.00	36.3%
5) TOTAL, REVENUES			366.75	500.00	36.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			366.75	500.00	36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			366.75	500.00	36.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,657.54	55,024.29	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,657.54	55,024.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,657.54	55,024.29	0.7%
2) Ending Balance, June 30 (E + F1e)			55,024.29	55,524.29	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	55,024.29	55,524.29	0.9%
Building Program	0000	9780	55,024.29		
Building Program	0000	9780		55,524.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	366.75	500.00	36.3%
5) TOTAL, REVENUES			366.75	500.00	36.3%
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)			366.75	500.00	36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			366.75	500.00	36.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,657.54	55,024.29	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,657.54	55,024.29	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,657.54	55,024.29	0.7%
2) Ending Balance, June 30 (E + F1e)			55,024.29	55,524.29	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	55,024.29	55,524.29	0.9%
Building Program	0000	9780	55,024.29		
Building Program	0000	9780		55,524.29	
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	54,151.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	685.00		
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	0.16		
3) Accounts Receivable		9200	187.68		
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			55,024.29		
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)			55,024.29		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	741.75	500.00	-32.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(375.00)	0.00	-100.0%
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			366.75	500.00	36.3%
TOTAL, REVENUES			366.75	500.00	36.3%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

**Fund 51 – Bond Interest and
Redemption Fund**

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	101,800.85	65,000.00	-36.1%
4) Other Local Revenue		8600-8799	7,433,574.53	7,731,028.88	4.0%
5) TOTAL, REVENUES			7,535,375.38	7,796,028.88	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,411,496.27	6,249,904.52	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,411,496.27	6,249,904.52	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,123,879.11	1,546,124.36	37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	130,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,284.13	130,000.00	1300.2%
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			139,284.13	130,000.00	-6.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,263,163.24	1,676,124.36	32.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,281,402.68	4,544,565.92	38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,281,402.68	4,544,565.92	38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,281,402.68	4,544,565.92	38.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,544,565.92	6,220,690.28	36.9%
GO Bond Payment	0000	9780	4,544,565.92		
GO Bond Payments	0000	9780		6,220,690.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,475,183.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	56,644.00		
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	12,738.29		
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			4,544,565.92		
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)			4,544,565.92		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	98,421.78	65,000.00	-34.0%
Other Subventions/In-Lieu Taxes		8572	3,379.07	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			101,800.85	65,000.00	-36.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,163,484.22	7,564,283.47	5.6%
Unsecured Roll		8612	96,412.97	103,000.00	6.8%
Prior Years' Taxes		8613	47,557.11	8,700.00	-81.7%
Supplemental Taxes		8614	100,969.18	39,025.41	-61.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	32,186.05	16,020.00	-50.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,035.00)	0.00	-100.0%
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			7,433,574.53	7,731,028.88	4.0%
TOTAL, REVENUES			7,535,375.38	7,796,028.88	3.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	3,310,000.00	2,028,641.10	-38.7%
Bond Interest and Other Service Charges		7434	3,101,496.27	4,221,263.42	36.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,411,496.27	6,249,904.52	-2.5%
TOTAL, EXPENDITURES			6,411,496.27	6,249,904.52	-2.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	130,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			130,000.00	0.00	-100.0%
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	9,284.13	130,000.00	1300.2%
(c) TOTAL, SOURCES			9,284.13	130,000.00	1300.2%
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)			139,284.13	130,000.00	-6.7%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	101,800.85	65,000.00	-36.1%
4) Other Local Revenue		8600-8799	7,433,574.53	7,731,028.88	4.0%
5) TOTAL, REVENUES			7,535,375.38	7,796,028.88	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,411,496.27	6,249,904.52	-2.5%
10) TOTAL, EXPENDITURES			6,411,496.27	6,249,904.52	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,123,879.11	1,546,124.36	37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	130,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,284.13	130,000.00	1300.2%
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			139,284.13	130,000.00	-6.7%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,263,163.24	1,676,124.36	32.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,281,402.68	4,544,565.92	38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,281,402.68	4,544,565.92	38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,281,402.68	4,544,565.92	38.5%
2) Ending Balance, June 30 (E + F1e)			4,544,565.92	6,220,690.28	36.9%
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			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	4,544,565.92	6,220,690.28	36.9%
GO Bond Payment	0000	9780	4,544,565.92		
GO Bond Payments	0000	9780		6,220,690.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

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	656,434.81	525,791.00	-19.9%
5) TOTAL, REVENUES			656,434.81	525,791.00	-19.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		508,699.15	625,111.06	22.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			508,699.15	625,111.06	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			147,735.66	(99,320.06)	-167.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,382.39	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			(7,382.39)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			140,363.27	(99,320.06)	-170.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	378,926.51	519,279.78	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			378,926.51	519,279.78	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			378,926.51	519,279.78	37.0%
2) Ending Net Position, June 30 (E + F1e)			519,279.78	419,959.72	-19.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,140.94	2,140.94	0.0%
c) Unrestricted Net Position		9790	517,138.84	417,818.78	-19.2%

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	656,434.81	525,791.00	-19.9%
5) TOTAL, REVENUES			656,434.81	525,791.00	-19.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,028.49	372,528.77	15.3%
3) Employee Benefits		3000-3999	142,909.06	168,633.64	18.0%
4) Books and Supplies		4000-4999	18,208.13	21,590.00	18.6%
5) Services and Other Operating Expenses		5000-5999	24,553.47	62,358.65	154.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			508,699.15	625,111.06	22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			147,735.66	(99,320.06)	-167.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,382.39	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			(7,382.39)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			140,353.27	(99,320.06)	-170.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	378,926.51	519,279.78	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			378,926.51	519,279.78	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			378,926.51	519,279.78	37.0%
2) Ending Net Position, June 30 (E + F1e)			519,279.78	419,959.72	-19.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,140.94	2,140.94	0.0%
c) Unrestricted Net Position		9790	517,138.84	417,818.78	-19.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	539,854.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,833.00		
b) In Banks		9120	0.00		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,738.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			548,425.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	16,230.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,915.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			29,146.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			519,279.78		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,780.51	2,000.00	-65.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(875.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	48,588.80	43,631.00	-10.2%
Other Local Revenue					
All Other Local Revenue		8699	602,940.50	480,160.00	-20.4%
TOTAL, OTHER LOCAL REVENUE			656,434.81	525,791.00	-19.9%
TOTAL, REVENUES			656,434.81	525,791.00	-19.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,407.44	15,075.00	32.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	220,542.17	226,905.77	2.9%
Clerical, Technical and Office Salaries		2400	5,074.86	21,500.00	323.7%
Other Classified Salaries		2900	86,004.02	109,048.00	26.8%
TOTAL, CLASSIFIED SALARIES			323,028.49	372,528.77	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	441.44	5,541.00	1155.2%
PERS		3201-3202	33,183.27	38,820.84	17.0%
OASDI/Medicare/Alternative		3301-3302	22,704.05	28,278.27	24.6%
Health and Welfare Benefits		3401-3402	80,061.64	88,708.00	10.8%
Unemployment Insurance		3501-3502	161.53	176.32	9.2%
Workers' Compensation		3601-3602	6,357.13	7,109.21	11.8%
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			142,909.06	168,633.64	18.0%
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	13,044.19	12,281.96	-5.8%
Noncapitalized Equipment		4400	5,163.94	9,308.04	80.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,208.13	21,590.00	18.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,240.82	1,364.93	10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,561.91	36,832.12	136.7%
Professional/Consulting Services and Operating Expenditures		5800	5,497.78	22,080.80	301.6%
Communications		5900	2,252.96	2,080.80	-7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,553.47	62,358.65	154.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			508,699.15	625,111.06	22.9%

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					
Other Authorized Interfund Transfers Out		7619	7,382.39	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,382.39	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(7,382.39)	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
9010	Other Restricted Local	2,140.94	2,140.94
Total, Restricted Net Position		<u>2,140.94</u>	<u>2,140.94</u>

Fund 67 – Self Insurance Fund

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	19,186,740.56	19,888,412.70	3.7%
5) TOTAL, REVENUES			19,186,740.56	19,888,412.70	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	109,135.48	115,643.00	6.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	19,604,232.22	19,553,407.00	-0.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,713,367.70	19,669,050.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(526,627.14)	219,362.70	-141.7%
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 NET POSITION (C + D4)			(526,627.14)	219,362.70	-141.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	667,041.92	140,414.78	-78.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,041.92	140,414.78	-78.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			667,041.92	140,414.78	-78.9%
2) Ending Net Position, June 30 (E + F1e)			140,414.78	359,777.48	156.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	140,414.78	359,777.48	156.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,944,933.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,618.00		
b) In Banks		9120	449,551.25		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9160	0.00		
3) Accounts Receivable		9200	4,285.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9460	0.00		
10) TOTAL, ASSETS			2,423,388.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,282,973.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,282,973.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			140,414.78		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,670.83	9,000.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,744.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	17,196,878.40	18,679,098.00	8.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,984,935.33	1,200,314.70	-39.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,186,740.56	19,888,412.70	3.7%
TOTAL, REVENUES			19,186,740.56	19,888,412.70	3.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	109,135.48	115,643.00	6.0%
TOTAL, EMPLOYEE BENEFITS			109,135.48	115,643.00	6.0%
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,493.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	19,602,738.72	19,553,407.00	-0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,604,232.22	19,553,407.00	-0.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			19,713,367.70	19,669,050.00	-0.2%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,186,740.56	19,888,412.70	3.7%
5) TOTAL, REVENUES			19,186,740.56	19,888,412.70	3.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		19,713,367.70	19,669,050.00	-0.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			19,713,367.70	19,669,050.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(526,627.14)	219,362.70	-141.7%
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 NET POSITION (C + D4)			(526,627.14)	219,362.70	-141.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	667,041.92	140,414.78	-78.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,041.92	140,414.78	-78.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			667,041.92	140,414.78	-78.9%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	140,414.78	359,777.48	156.2%

Miscellaneous Forms

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)	14,861.16	14,805.75	14,861.16	15,041.25	15,041.25	15,041.25
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,861.16	14,805.75	14,861.16	15,041.25	15,041.25	15,041.25
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	1.89	1.75	1.89	1.89	1.89	1.89
b. Special Education-Special Day Class	94.59	96.74	94.59	94.59	94.59	94.59
c. Special Education-NPS/LCI	10.97	4.37	4.37	10.97	10.97	10.97
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.45	102.86	100.85	107.45	107.45	107.45
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,968.61	14,908.61	14,962.01	15,148.70	15,148.70	15,148.70
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,768,991.00		17,768,991.00			17,768,991.00
Work in Progress	18,656,573.64		18,656,573.64	1,256,847.11	1,894,452.73	18,018,968.02
Total capital assets not being depreciated	36,425,564.64	0.00	36,425,564.64	1,256,847.11	1,894,452.73	35,787,959.02
Capital assets being depreciated:						
Land Improvements	38,629,660.95		38,629,660.95	109,756.70		38,739,417.65
Buildings	205,096,039.00		205,096,039.00	6,700,706.42		211,796,745.42
Equipment	15,504,360.13		15,504,360.13	5,277,445.41	59,852.37	20,721,953.17
Total capital assets being depreciated	259,230,060.08	0.00	259,230,060.08	12,087,908.53	59,852.37	271,258,116.24
Accumulated Depreciation for:						
Land Improvements	(4,956,911.02)		(4,956,911.02)	(1,235,705.39)		(6,192,616.41)
Buildings	(60,320,951.98)		(60,320,951.98)	(4,970,879.33)		(65,291,831.31)
Equipment	(8,678,337.07)		(8,678,337.07)	(1,973,013.16)	(48,716.13)	(10,602,634.10)
Total accumulated depreciation	(73,956,200.07)	0.00	(73,956,200.07)	(8,179,597.88)	(48,716.13)	(82,087,081.82)
Total capital assets being depreciated, net	185,273,860.01	0.00	185,273,860.01	3,908,310.65	11,136.24	189,171,034.42
Governmental activity capital assets, net	221,699,424.65	0.00	221,699,424.65	5,165,157.76	1,905,588.97	224,958,993.44
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

10 73965 0000000
Form DEBT

Central Unified
Fresno County

	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	118,514,594.60	(18,741,644.60)	99,772,950.00	22,602,377.00	3,716,044.00	118,659,283.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	26,460,000.00		26,460,000.00		1,395,000.00	25,065,000.00	
Capital Leases Payable	3,082,870.00	6,750,053.00	9,832,923.00	3,619,899.00	1,878,496.00	11,574,326.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,776,950.00	(11,237,868.00)	539,082.00		319,862.00	219,220.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	11,442,284.00		11,442,284.00	3,629,987.00	1,814,242.00	13,258,029.00	
Compensated Absences Payable	672,729.55		672,729.55		28,365.00	644,364.55	
Governmental activities long-term liabilities	171,949,428.15	(23,229,459.60)	148,719,968.55	29,852,263.00	9,152,009.00	169,420,222.55	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

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	58,742,904.85	301	3,717.77	303	58,739,187.08	305	311,592.28	311,592.28	307	58,427,594.80	309
2000 - Classified Salaries	18,612,190.28	311	413,048.24	313	18,199,142.04	315	2,489,200.93	2,489,200.93	317	15,709,941.11	319
3000 - Employee Benefits (Excluding 3800)	29,866,401.05	321	2,664,683.03	323	27,201,718.02	325	1,238,965.41	1,238,995.31	327	25,962,722.71	329
4000 - Books, Supplies Equip Replace. (6500)	8,318,347.17	331	93,366.91	333	8,224,980.26	335	1,497,097.61	2,628,046.77	337	5,696,933.49	339
5000 - Services . . . & 7300 - Indirect Costs	13,348,586.87	341	115,665.99	343	13,232,920.88	345	766,231.12	3,182,970.01	347	10,049,950.87	349
TOTAL					125,697,948.28	365			TOTAL	115,747,142.98	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.84%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.84%
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).	115,747,142.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Common Core Expenditures, Prop 39 expenditures, microsoft settlement, Lottery revenue moved to cover General fund expenditures	

	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)	99,746,816.77		99,746,816.77			99,885,613.47
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,912.87		14,912.87			14,968.61
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)	14,968.61		14,968.61	15,148.70		15,148.70
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)			14,968.61			15,148.70
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	157,127.40		157,127.40	157,127.00		157,127.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,745.54		3,745.54	3,746.00		3,746.00
4. Secured Roll Taxes (Object 8041)	13,445,744.32		13,445,744.32	13,465,866.00		13,465,866.00
5. Unsecured Roll Taxes (Object 8042)	588,228.39		588,228.39	588,228.00		588,228.00
6. Prior Years' Taxes (Object 8043)	104,447.72		104,447.72	80,700.00		80,700.00
7. Supplemental Taxes (Object 8044)	212,427.05		212,427.05	200,918.00		200,918.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,497,858.17)		(2,497,858.17)	(2,880,329.00)		(2,880,329.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,191.52		5,191.52	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	5,155.06		5,155.06	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	165,254.88		165,254.88	30,096.00		30,096.00
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)	12,189,463.71	0.00	12,189,463.71	11,646,352.00	0.00	11,646,352.00
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)	12,189,463.71	0.00	12,189,463.71	11,646,352.00	0.00	11,646,352.00

	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)			1,077,105.65			1,243,615.83
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)			1,077,105.65			1,243,615.83
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	99,006,449.00		99,006,449.00	116,566,387.00		116,566,387.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	72,616.00		72,616.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	99,079,065.00	0.00	99,079,065.00	116,566,387.00	0.00	116,566,387.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	136,435,247.25		136,435,247.25	155,161,350.73		155,161,350.73
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	517,995.98		517,995.98	228,120.00		228,120.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			99,746,816.77			99,885,613.47
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by {A2 plus A7}) (Round to four decimal places)			1.0037			1.0120
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			99,885,613.47			104,945,658.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			12,189,463.71			11,646,352.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,796,233.20			1,817,844.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			88,773,255.41			94,542,922.66
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			88,773,255.41			94,542,922.66
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])			384,780.31			156,350.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,574,244.02			11,802,702.56
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)			88,388,475.10			94,386,572.10
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,574,244.02			
b. State Subventions (Line D8)			88,388,475.10			
c. Less: Excluded Appropriations (Line C23)			1,077,105.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			99,885,613.47			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,564,318.61
- 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) 101,145,537.95

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) 3.52%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,011,572.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,096,218.10
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	61,350.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	14,330.42
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)	539,040.98
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,800.53
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,724,312.13
9. Carry-Forward Adjustment (Part IV, Line F)	310,008.10
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,034,320.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	73,707,678.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,409,753.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,814,437.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,475,133.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	323,736.25
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	250.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	635,421.39
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)	111,909.23
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,774,623.34
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)	49,350.86
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	707,816.07
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	648,476.68
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,193,189.01
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)	127,851,775.56

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) 6.82%

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) 7.07%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,724,312.13</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>918,875.59</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.3%) times Part III, Line B18); zero if negative	<u>310,008.10</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.3%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>310,008.10</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>310,008.10</u>

Approved indirect cost rate: 7.30%
Highest rate used in any program: 7.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,517,774.01	256,797.50	7.30%
01	3025	49,675.24	3,626.29	7.30%
01	3060	23,101.65	1,531.64	6.63%
01	3061	8,589.06	569.45	6.63%
01	3310	2,706,588.16	197,580.94	7.30%
01	3315	68,135.02	4,973.86	7.30%
01	3320	304,483.89	22,227.32	7.30%
01	3550	141,196.43	7,059.82	5.00%
01	4035	100,964.90	7,370.44	7.30%
01	4201	19,624.03	1,432.55	7.30%
01	4203	197,439.54	3,948.79	2.00%
01	5640	151,429.45	11,054.35	7.30%
01	6230	17,000.00	1,241.00	7.30%
01	6500	7,787,884.80	568,515.59	7.30%
01	7400	430,852.97	31,452.27	7.30%
01	9010	2,111,662.88	54,904.43	2.60%
11	3555	79,989.84	3,911.11	4.89%
11	9010	244,821.47	1,645.24	0.67%
12	6105	646,188.68	47,171.77	7.30%
13	5310	7,193,189.01	409,292.45	5.69%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		253,277.96	253,277.96
2. State Lottery Revenue	8560	2,093,216.69		600,875.96	2,694,092.65
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	(1,876,684.59)	1,876,684.59		0.00
6. Total Available (Sum Lines A1 through A5)		216,532.10	1,876,684.59	854,153.92	2,947,370.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	189,448.14	1,565,000.00		1,754,448.14
2. Classified Salaries	2000-2999	3,222.45			3,222.45
3. Employee Benefits	3000-3999	23,861.51	311,684.59		335,546.10
4. Books and Supplies	4000-4999	0.00		333,193.68	333,193.68
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			274,723.43	274,723.43
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)		216,532.10	1,876,684.59	607,917.11	2,701,133.80
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	246,236.81	246,236.81
D. COMMENTS:					
Instructional Material software and duplication cost					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	139,000,683.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,971,091.92
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	323,736.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,038,384.16
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,470,697.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	377,980.59
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)				10,210,798.00
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	0.00
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)				120,818,793.72

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)		14,908.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,103.96
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.)	105,822,267.07	7,114.25
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)	105,822,267.07	7,114.25
B. Required effort (Line A.2 times 90%)	95,240,040.36	6,402.83
C. Current year expenditures (Line I.E and Line II.B)	120,818,793.72	8,103.96
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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	200,397.06	0.00	200,397.06	14,099.66		214,496.72
1110	Regular Education, K-12	82,691,278.81	16,300,069.31	98,991,348.12	6,964,895.93		105,956,244.05
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	781,053.37	195,649.57	976,702.94	68,719.48		1,045,422.42
3300	Independent Study Centers	1,262,036.49	225,990.52	1,488,027.01	104,695.55		1,592,722.56
3400	Opportunity Schools	283,338.83	70,099.27	353,438.10	24,867.42		378,305.52
3550	Community Day Schools	737,938.25	169,493.33	907,431.58	63,845.65		971,277.23
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	206,075.23	0.00	206,075.23	14,499.17		220,574.40
4110	Regular Education, Adult	419,159.75	0.00	419,159.75	29,491.51		448,651.26
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	32,299.71	0.00	32,299.71	2,272.56		34,572.27
5000-5999	Special Education	13,858,467.77	1,575,174.85	15,433,642.62	1,085,890.00		16,519,532.62
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	377,980.59	0.00	377,980.59	26,594.20		404,574.79
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	323,736.25	0.00	323,736.25	22,777.64		346,513.89
8500	Child Care and Development Services	30,350.00	0.00	30,350.00	2,135.38		32,485.38
Other Costs							
----	Food Services					929.20	929.20
----	Enterprise					250.00	250.00
----	Facilities Acquisition & Construction					4,259,727.93	4,259,727.93
----	Other Outgo					5,852,668.00	5,852,668.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		543,954.23	543,954.23	639,801.73		1,183,755.96
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(462,020.57)		(462,020.57)
----	Total General Fund and Charter Schools Funds Expenditures	101,204,112.11	19,080,431.08	120,284,543.19	8,602,565.31	10,113,575.13	139,000,683.63

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

Goal	Type of Program	Instructional (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	112,775.87	85,601.54	2,019.65	0.00	0.00	0.00	0.00			0.00	0.00	200,397.06
1110	Regular Education, K-12	62,014,321.58	2,588,839.10	440,895.95	6,611,847.77	5,184,992.69	4,325,949.45	1,486,903.68			37,528.59	0.00	82,691,278.81
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	628,578.86	0.00	1,169.00	117,193.29	33,556.22	0.00	0.00			556.00	0.00	781,053.37
3300	Independent Study Centers	913,468.50	0.00	0.00	245,455.68	103,112.31	0.00	0.00			0.00	0.00	1,262,036.49
3400	Opportunity Schools	199,974.00	0.00	0.00	49,808.62	35,536.21	0.00	0.00			0.00	0.00	285,338.83
3550	Community Day Schools	566,228.92	0.00	350.00	126,618.29	44,741.04	0.00	0.00			0.00	0.00	737,938.25
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	206,075.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	206,075.23
4110	Regular Education, Adult Adult Independent Study Centers	113,749.11	71,626.30	9,298.55	224,485.69	0.00	0.00	0.00			0.00	0.00	419,159.75
4610	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	16,791.79	0.00	1,576.86	0.00	3,931.06	0.00	0.00			0.00	0.00	32,299.71
4850	Migrant Education	9,292,887.23	333,665.78	0.00	552,590.25	3,138,658.93	540,665.38	0.00			0.00	0.00	13,888,467.77
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	158,083.60	128,327.32	20,462.48	71,107.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	377,980.59
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		323,736.25	0.00	0.00	0.00	323,736.25
8500	Child Care and Development Services	30,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,350.00
Total Direct Charged Costs		74,253,284.69	3,208,060.04	485,772.59	7,999,106.78	8,542,548.46	4,866,615.03	1,486,903.68	323,736.25	0.00	38,084.59	0.00	101,204,112.11

* 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	0.00
1110	Regular Education, K-12	2,952,847.54	13,328,773.26	18,448.51	16,300,069.31	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	36,616.36	159,033.21	0.00	195,649.57	
3300	Independent Study Centers	47,078.16	178,912.36	0.00	225,990.52	
3400	Opportunity Schools	10,461.82	59,637.45	0.00	70,099.27	
3550	Community Day Schools	30,339.27	139,154.06	0.00	169,493.33	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
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 (allocated to 5001)	401,733.73	1,172,869.91	571.21	1,575,174.85	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		99,395.75		99,395.75	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		444,558.48		444,558.48	
Total Allocated Support Costs		3,479,076.88	15,582,334.48	19,019.72	19,080,431.08	

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)	649,751.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	61,350.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,185,644.34
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,167,839.73
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,064,585.88
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	101,204,112.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,080,431.08
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	120,284,543.19
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	707,816.07
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	648,476.68
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,193,189.01
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,549,481.76
D. Total Direct Charged and Allocated Costs (B3 + C5)		128,834,024.95
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.04%

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)	929.20				929.20
Enterprise (Objects 1000-5999, 6400, and 6500)		250.00			250.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,259,727.93		4,259,727.93
Other Outgo (Objects 1000-7999)				5,852,668.00	5,852,668.00
Total Other Costs	929.20	250.00	4,259,727.93	5,852,668.00	10,113,575.13

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 5600)		
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,453,048.57	1,254,698.00	9,067.08	762,263.24	15,531,183.09	51,151.39	19,019.72		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	564.50	564.50	564.50	564.50	668.00	668.00	5,652.00		
3100 Alternative Schools	7.00	7.00	7.00	7.00	8.00				
3200 Continuation Schools	9.00	9.00	9.00	9.00	9.00				
3300 Independent Study Centers	2.00	2.00	2.00	2.00	3.00				
3400 Opportunity Schools	5.80	5.80	5.80	5.80	7.00				
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Vocational Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Vocational Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	76.80	76.80	76.80	76.80	59.00		175.00		
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)					5.00				
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	665.10	665.10	665.10	665.10	781.28	690.28	5,827.00		

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: Fresno County (BE)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%

Description	2014-15 Actual	2015-16 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Fresno County Office of Education (BE00)			0.00%
Kingsburg Elementary Charter (BE05)			0.00%
Mendota Unified (BE07)			0.00%
Orange Center Elementary (BE08)			0.00%
Pacific Union Elementary (BE09)			0.00%
Raisin City Elementary (BE10)			0.00%
West Park Elementary (BE14)			0.00%
Kingsburg Joint Union High (BE18)			0.00%
Coalinga-Huron Unified (BE23)			0.00%
Kings Canyon Joint Unified (BE24)			0.00%
Laton Joint Unified (BE25)			0.00%
Parlier Unified (BE26)			0.00%
Sanger Unified (BE27)			0.00%
Selma Unified (BE28)			0.00%
Firebaugh-Las Deltas Unified (BE30)			0.00%
Westside Elementary (BE31)			0.00%
Fowler Unified (BE32)			0.00%
Central Unified (BE33)			0.00%
Kerman Unified (BE36)			0.00%
Golden Plains Unified (BE44)			0.00%
Big Creek Elementary (BE45)			0.00%
Sierra Unified (BE46)			0.00%
Riverdale Joint Unified (BE47)			0.00%
Caruthers Unified (BE48)			0.00%
Alvina Elementary (BE49)			0.00%
Burrel Union Elementary (BE50)			0.00%
Clay Joint Elementary (BE51)			0.00%
Monroe Elementary (BE52)			0.00%
Pine Ridge Elementary (BE53)			0.00%
Washington Colony Elementary (BE54)			0.00%
Washington Unified (BE56)			0.00%
University High (BEA02)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%

Preparer
Name: _____
Title: _____
Phone: _____

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	25,412.02	0.00	0.00	(462,020.57)				
Other Sources/Uses Detail					73,071.13	0.00	547,070.62	260,957.62
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,413.67	0.00	5,556.35	0.00	0.00	0.00	2,226.63	4,139.34
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,623.97	0.00	47,171.77	0.00	0.00	0.00	0.00	120,802.62
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(66,505.07)	409,292.46	0.00	0.00	0.00	20,024.32	414,145.14
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	65,688.74	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	130,000.00	252,593.04	28,766.30
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	28,767.94	8,955.91
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					130,000.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	15,561.91	0.00						
Other Sources/Uses Detail					0.00	7,382.39	0.00	12,915.62
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,493.50	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	56,505.07	(56,505.07)	462,020.57	(462,020.57)	203,071.13	203,071.13	850,682.55	850,682.55

Object Code	Description	UNDULICATED PUPIL COUNT										Total
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*			
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)												1,378
1000-1999	Certificated Salaries	1,402,147.28	0.00	255,409.47	0.00	154,931.97	624,321.01	4,659,333.05				7,096,142.78
2000-2999	Classified Salaries	454,498.45	0.00	0.00	0.00	112,443.38	413,020.08	1,367,424.66				2,347,386.57
3000-3999	Employee Benefits	660,696.40	0.00	78,256.31	0.00	113,458.17	412,255.50	2,321,772.48				3,586,438.86
4000-4999	Books and Supplies	93,616.86	0.00	0.00	0.00	7,090.74	30,565.39	21,739.42				153,032.41
5000-5999	Services and Other Operating Expenditures	214,919.79	0.00	0.00	0.00	0.00	284,660.24	175,887.12				675,467.15
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
7310	Total Direct Costs	2,825,878.78	0.00	333,665.78	0.00	387,924.26	1,764,842.22	8,546,156.73			0.00	13,858,467.77
7310	Transfers of Indirect Costs	793,297.71	0.00	0.00	0.00	0.00	0.00	0.00				793,297.71
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
	Total Indirect Costs and PCR Allocations	1,575,174.81	0.00	0.00	0.00	0.00	0.00	0.00				1,575,174.81
	TOTAL COSTS	2,368,472.52	0.00	333,665.78	0.00	387,924.26	1,764,842.22	8,546,156.73			0.00	2,368,472.52
	TOTAL COSTS	5,194,351.30	0.00	333,665.78	0.00	387,924.26	1,764,842.22	8,546,156.73			0.00	16,226,940.29
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)												
1000-1999	Certificated Salaries	84,716.15	0.00	0.00	0.00	153,196.61	0.00	19,727.34				257,640.10
2000-2999	Classified Salaries	67,042.58	0.00	0.00	0.00	107,823.43	407,569.79	1,365,277.91				1,947,713.71
3000-3999	Employee Benefits	60,086.12	0.00	0.00	0.00	104,508.13	169,234.24	660,748.42				994,578.91
4000-4999	Books and Supplies	4,128.68	0.00	0.00	0.00	7,090.74	0.00	5,028.87				16,248.29
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	215,975.53	0.00	0.00	0.00	372,618.31	576,804.03	2,050,782.54			0.00	3,216,181.01
7310	Transfers of Indirect Costs	224,782.12	0.00	0.00	0.00	0.00	0.00	0.00				224,782.12
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	224,782.12	0.00	0.00	0.00	0.00	0.00	0.00			0.00	224,782.12
	TOTAL BEFORE OBJECT 8980	440,757.65	0.00	0.00	0.00	372,618.31	576,804.03	2,050,782.54			0.00	3,440,963.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)											851,800.19
	TOTAL COSTS											2,589,162.94

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	1,317,431.13	0.00	255,409.47	0.00	1,735.36	624,321.01	4,639,605.71		6,839,502.68
2000-2999	Classified Salaries	387,455.87	0.00	0.00	0.00	4,619.95	5,450.29	2,146.75		399,672.86
3000-3999	Employee Benefits	600,608.28	0.00	78,256.31	0.00	8,950.04	243,021.26	1,661,024.06		2,591,859.95
4000-4999	Books and Supplies	89,488.18	0.00	0.00	0.00	0.00	30,585.39	16,710.55		136,784.12
5000-5999	Services and Other Operating Expenditures	214,919.79	0.00	0.00	0.00	0.00	284,660.24	175,887.12		675,467.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,609,903.25	0.00	333,665.78	0.00	15,305.35	1,188,038.19	6,495,374.19	0.00	10,642,286.76
7910	Transfers of Indirect Costs	568,515.59	0.00	0.00	0.00	0.00	0.00	0.00		568,515.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,575,174.81	0.00	0.00	0.00	0.00	0.00	0.00		1,575,174.81
	Total Indirect Costs and PCR Allocations	2,143,690.40	0.00	0.00	0.00	0.00	0.00	0.00		2,143,690.40
	TOTAL BEFORE OBJECT 8980	4,753,593.65	0.00	333,665.78	0.00	15,305.35	1,188,038.19	6,495,374.19	0.00	12,785,977.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									851,800.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,077,686.54	0.00	0.00	0.00	1,735.36	7,184.32	24,158.62		1,110,764.84
2000-2999	Classified Salaries	320,621.01	0.00	0.00	0.00	4,619.95	5,450.29	2,146.75		332,838.00
3000-3999	Employee Benefits	439,098.68	0.00	0.00	0.00	898.04	2,055.61	1,448.25		443,500.58
4000-4999	Books and Supplies	50,000.00	0.00	0.00	0.00	0.00	4,939.35	8,054.11		62,993.46
5000-5999	Services and Other Operating Expenditures	3,990.63	0.00	0.00	0.00	0.00	4,900.30	5,784.50		14,675.43
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	1,891,396.86	0.00	0.00	0.00	7,253.35	24,529.87	41,592.23	0.00	1,964,772.31
7910	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,891,396.86	0.00	0.00	0.00	7,253.35	24,529.87	41,592.23	0.00	1,964,772.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									4,190,991.59
										7,007,564.09

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

	A. State and Local	B. Local Only
2013-14 Expenditures 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	11,870,111.91	
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)		
<hr/> <hr/> <hr/>		
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)		
<hr/> <hr/> <hr/>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<hr/> <hr/> <hr/> 5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	11,870,111.91	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	1,275.00	
2. Enter any adjustments not included in Line C1 (explain below)		
<hr/> <hr/> <hr/> 3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	1,275.00	

SELPA: Fresno County (BE)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

SECTION 2

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

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

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

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

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

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

SELPA: Fresno County (BE)

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	16,226,940.29		
2. Less: Expenditures paid from federal sources	2,589,162.94		
3. Expenditures paid from state and local sources	13,637,777.35	11,870,111.91	
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	13,637,777.35	11,870,111.91	1,767,665.44
4. Special education unduplicated pupil count	1,378	1,275	
5. Per capita state and local expenditures (A3/A4)	9,896.79	9,309.89	586.90

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: Fresno County (BE)

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	7,007,564.09	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,007,564.09	0.00	7,007,564.09
b. Per capita local expenditures (B1a/A4)	5,085.32	0.00	5,085.32

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.

Yolanda Balladares
Contact Name

559-274-4700 x63106
Telephone Number

Director of Fiscal Services
Title

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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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,467,504.11	0.00	263,116.00	0.00	195,372.20	706,865.26	5,229,402.18		7,862,259.75
2000-2999	Classified Salaries	498,383.00	0.00	0.00	0.00	120,637.62	453,568.09	1,651,696.29		2,724,285.00
3000-3999	Employee Benefits	666,887.16	0.00	74,116.00	0.00	125,083.65	435,699.87	2,688,555.48		3,990,342.16
4000-4999	Books and Supplies	75,456.20	0.00	0.00	0.00	8,000.00	32,739.12	102,980.98		219,176.30
5000-5999	Services and Other Operating Expenditures	132,432.43	0.00	0.00	0.00	0.00	217,528.06	375,151.68		725,112.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,840,662.90	0.00	337,232.00	0.00	449,093.47	1,846,400.40	10,047,786.61	0.00	15,521,175.38
7310	Transfers of Indirect Costs	891,439.50	0.00	0.00	0.00	0.00	0.00	0.00		891,439.50
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	891,439.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	891,439.50
	TOTAL COSTS	3,732,102.40	0.00	337,232.00	0.00	449,093.47	1,846,400.40	10,047,786.61	0.00	16,412,614.88
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,379,292.11	0.00	263,116.00	0.00	2,763.20	706,865.26	5,209,402.18		7,561,438.75
2000-2999	Classified Salaries	427,701.00	0.00	0.00	0.00	2,051.20	5,292.09	1,415.00		436,459.29
3000-3999	Employee Benefits	601,599.16	0.00	74,116.00	0.00	781.14	240,076.61	1,866,584.68		2,783,157.59
4000-4999	Books and Supplies	75,456.20	0.00	0.00	0.00	32,739.12	98,180.98	206,376.30		206,376.30
5000-5999	Services and Other Operating Expenditures	127,432.43	0.00	0.00	0.00	0.00	216,528.06	374,851.68		718,812.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,611,480.90	0.00	337,232.00	0.00	5,595.54	1,201,501.14	7,550,434.52	0.00	11,706,244.10
7310	Transfers of Indirect Costs	623,164.12	0.00	0.00	0.00	0.00	0.00	0.00		623,164.12
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	623,164.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	623,164.12
	TOTAL BEFORE OBJECT 8980	3,234,645.02	0.00	337,232.00	0.00	5,595.54	1,201,501.14	7,550,434.52	0.00	12,329,408.22
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,350,849.66
										13,680,257.88

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		1,136,125.00	0.00	0.00	0.00	2,763.20	7,218.86	13,281.30		1,159,388.36
1000-1999	Certificated Salaries	346,678.00	0.00	0.00	0.00	2,051.20	5,292.09	1,415.00		355,436.29
2000-2999	Classified Salaries	490,664.32	0.00	0.00	0.00	781.14	2,072.81	1,056.77		494,575.04
3000-3999	Employee Benefits	50,000.00	0.00	0.00	0.00	0.00	5,618.09	7,066.16		62,684.25
4000-4999	Books and Supplies	11,314.14	0.00	0.00	0.00	0.00	7,488.00	7,535.00		26,337.14
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	2,034,781.46	0.00	0.00	0.00	5,595.54	27,689.85	30,354.23	0.00	2,098,421.08
	Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,034,781.46	0.00	0.00	0.00	5,595.54	27,689.85	30,354.23	0.00	2,098,421.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,350,849.66
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)									5,660,750.14
	TOTAL COSTS									9,110,020.88

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,402,147.28	0.00	255,409.47	0.00	154,931.97	624,321.01	4,659,333.05		7,096,142.78
2000-2999	Classified Salaries	454,498.45	0.00	0.00	0.00	112,443.38	413,020.08	1,367,424.66		2,347,386.57
3000-3999	Employee Benefits	660,696.40	0.00	78,256.31	0.00	113,458.17	412,255.50	2,321,772.48		3,586,438.86
4000-4999	Books and Supplies	93,616.86	0.00	0.00	0.00	7,050.74	30,585.39	21,739.42		153,032.41
5000-5999	Services and Other Operating Expenditures	214,919.79	0.00	0.00	0.00	0.00	284,660.24	175,887.12		675,467.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,825,878.78	0.00	333,665.78	0.00	387,924.26	1,764,842.22	8,546,156.73	0.00	13,858,467.77
7310	Transfers of Indirect Costs	793,297.71	0.00	0.00	0.00	0.00	0.00	0.00		793,297.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,575,174.81								1,575,174.81
	Total Indirect Costs	793,297.71	0.00	0.00	0.00	0.00	0.00	0.00		793,297.71
	TOTAL COSTS	3,619,176.49	0.00	333,665.78	0.00	387,924.26	1,764,842.22	8,546,156.73	0.00	14,651,765.48
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	84,716.15	0.00	0.00	0.00	153,196.61	0.00	19,727.34		257,640.10
2000-2999	Classified Salaries	67,042.58	0.00	0.00	0.00	107,823.43	407,569.79	1,365,277.91		1,947,713.71
3000-3999	Employee Benefits	60,088.12	0.00	0.00	0.00	104,508.13	169,234.24	660,748.42		994,578.91
4000-4999	Books and Supplies	4,128.68	0.00	0.00	0.00	7,090.74	0.00	5,028.87		16,248.29
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	215,975.53	0.00	0.00	0.00	372,618.91	576,804.03	2,050,782.54	0.00	3,216,181.01
7310	Transfers of Indirect Costs	224,782.12	0.00	0.00	0.00	0.00	0.00	0.00		224,782.12
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	224,782.12	0.00	0.00	0.00	0.00	0.00	0.00		224,782.12
	TOTAL BEFORE OBJECT 8980	440,757.65	0.00	0.00	0.00	372,618.91	576,804.03	2,050,782.54	0.00	3,440,963.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									851,800.19
										2,589,162.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,317,431.13	0.00	255,409.47	0.00	1,735.36	624,321.01	4,639,605.71		6,838,502.68
2000-2999	Classified Salaries	387,455.87	0.00	0.00	0.00	4,619.95	5,450.29	2,146.75		399,672.86
3000-3999	Employee Benefits	600,608.28	0.00	78,256.31	0.00	8,950.04	243,021.26	1,661,024.06		2,591,859.95
4000-4999	Books and Supplies	89,488.18	0.00	0.00	0.00	0.00	30,585.39	16,710.55		136,784.12
5000-5999	Services and Other Operating Expenditures	214,919.79	0.00	0.00	0.00	0.00	284,660.24	175,887.12		675,467.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,609,903.25	0.00	333,665.78	0.00	15,305.35	1,188,038.19	6,495,374.19	0.00	10,642,286.76
7310	Transfers of Indirect Costs	568,515.59	0.00	0.00	0.00	0.00	0.00	0.00		568,515.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,575,174.81	0.00	0.00	0.00	0.00	0.00	0.00		1,575,174.81
	Total Indirect Costs	568,515.59	0.00	0.00	0.00	0.00	0.00	0.00		568,515.59
	TOTAL BEFORE OBJECT 8980	3,178,418.84	0.00	333,665.78	0.00	15,305.35	1,188,038.19	6,495,374.19	0.00	11,210,802.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									851,800.19
										12,062,602.54
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,077,686.54	0.00	0.00	0.00	1,735.36	7,184.32	24,158.62		1,110,764.84
2000-2999	Classified Salaries	320,621.01	0.00	0.00	0.00	4,619.95	5,450.29	2,146.75		332,838.00
3000-3999	Employee Benefits	439,098.68	0.00	0.00	0.00	898.04	2,055.61	1,448.25		443,500.58
4000-4999	Books and Supplies	50,000.00	0.00	0.00	0.00	0.00	4,939.35	8,054.11		62,993.46
5000-5999	Services and Other Operating Expenditures	3,990.63	0.00	0.00	0.00	0.00	4,900.30	5,784.50		14,675.43
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	1,891,396.86	0.00	0.00	0.00	7,253.35	24,529.87	41,592.23	0.00	1,964,772.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,891,396.86	0.00	0.00	0.00	7,253.35	24,529.87	41,592.23	0.00	1,964,772.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									851,800.19
	TOTAL COSTS									4,190,981.59
										7,007,564.09

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

SELPA: Fresno County (BE)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

SECTION 2

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

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

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

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

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

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

SELPA: Fresno County (BE)

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	16,412,614.88		
2. Less: Expenditures paid from federal sources	2,732,357.00		
3. Expenditures paid from state and local sources	13,680,257.88	12,062,602.54	
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	13,680,257.88	12,062,602.54	1,617,655.34
4. Special education unduplicated pupil count	1,378	1,378	
5. Per capita state and local expenditures (A3/A4)	9,927.62	8,753.70	1,173.92

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

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

SELPA: Fresno County (BE)

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	9,110,020.88	7,007,564.09	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	9,110,020.88	7,007,564.09	2,102,456.79
b. Per capita local expenditures (B1a/A4)	6,611.05	5,086.32	1,525.73

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.

Yolanda Balladares
Contact Name

559-274-4700 x63106
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Director of Fiscal Services
Title

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Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REV - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
11	0000	-486.02

Explanation:Revenue negative for adjustment for Fair Market Value per County Treasury Report, this entry will reverse in the following fiscal year.

17	0000	-812.84
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Explanation:Revenue negative for adjustment for fair market value.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for

elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno 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)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

LCCFF-TRANSFER - (F) - LCCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
11	0000	-486.02

Explanation:Revenue negative for adjustment for Fair Market Value per County
Treasure Report, this entry will reverse in the following fiscal year.

17	0000	-812.84
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Explanation:Revenue negative for adjustment for fair market value.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive
by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds
(Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object
9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects
9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must
equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects
9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for
Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section
II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500,
Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or
objects 9400-9489, Capital Assets, in funds 61-67), then capital asset
supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term
debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300,
then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is
contributed to other resources (Object 8980), supplemental data for those
contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is
contributed to other resources (Object 8980), supplemental expenditure data for
those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No
Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.
PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for
Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for

elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2015-16 Budget
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.
PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.
PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).
PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.
PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.
PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.
PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.
PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.
PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.
PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.
PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

CAT Forms

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I, A	Title I, D	Migrant	Migrant	Spec Ed Basic Local	IDEA Preschool	Spec Ed Preschool	IDEA Preschool
FEDERAL CATALOG NUMBER	84.01	84.01	84,011	84,011	84,027	84,173	84,027A	84,027A
RESOURCE CODE	3010	3025	3060	3061	3310	3315	3320	3320
REVENUE OBJECT	8290	8290	8285	8285	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)	Basic Grant	Program	Regular	Summer		Sec 619	Sec 611	Sec 611
AWARD								
1. Prior Year Carryover	374,830.76	24,244.97	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	4,099,915.00	29,206.00	31,428.12	31,428.12	2,290,753.00	59,385.00	102,051.00	102,051.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,099,915.00	29,206.00	31,428.12	31,428.12	2,290,753.00	59,385.00	102,051.00	102,051.00
3. Required Matching Funds/Other					613,416.10	13,723.88	224,660.21	224,660.21
4. Total Available Award (sum lines 1, 2d, & 3)	4,474,745.76	53,450.97	31,428.12	31,428.12	2,904,169.10	73,108.88	326,711.21	326,711.21
REVENUES								
5. Unearned Revenue Deferred from Prior Year		8,509.97						
6. Cash Received in Current Year	3,741,425.76	27,497.00	2,415.78	2,415.78	1,133,569.00	51,206.00	102,051.00	102,051.00
7. Contributed Matching Funds					613,416.10	13,723.88	224,660.21	224,660.21
8. Total Available (sum lines 5, 6, & 7)	3,741,425.76	36,006.97	2,415.78	2,415.78	1,746,985.10	64,929.88	326,711.21	326,711.21
EXPENDITURES								
9. Donor-Authorized Expenditures	3,938,489.10	53,301.53	24,633.29	24,633.29	2,904,169.10	73,108.88	326,711.21	326,711.21
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	3,938,489.10	53,301.53	24,633.29	24,633.29	2,904,169.10	73,108.88	326,711.21	326,711.21
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(197,063.34)	(17,294.56)	(22,217.51)	(22,217.51)	(1,157,184.00)	(8,179.00)	0.00	0.00
a. Unearned Revenue								
b. Accounts Payable	197,063.34	17,294.56	22,217.51	22,217.51	1,157,184.00	8,179.00	0.00	0.00
c. Accounts Receivable (line 4 minus line 9)	536,256.66	149.44	6,794.83	6,794.83	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	536,256.66	149.44						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,938,489.10	53,301.53	24,633.29	24,633.29	2,290,753.00	59,385.00	102,051.00	102,051.00

FEDERAL PROGRAM NAME	Voc & Applied Tech Secondary	Title II, A	Title III	Title III	Vocational Programs	Adult Basic Education & ESL	Secondary Education
FEDERAL CATALOG NUMBER	84,048	84,367	84,365	84,365	84,048	84,002A	84,002
RESOURCE CODE	3550	4035	4201	4203	3555	3905	3913
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Perkins Sec 131	Imp Teacher Quality	Immigrant Education	LEP	Adult Ed Fund 1100	Adult Ed Fund 1100	Adult Ed Fund 1100
AWARD							
1. Prior Year Carryover	0.00	109,877.62	4,139.06	45,016.18	0.00	0.00	0.00
2. a. Current Year Award	148,625.00	317,845.00	21,602.00	185,812.00	85,436.00	135,696.00	181,274.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	148,625.00	317,845.00	21,602.00	185,812.00	85,436.00	135,696.00	181,274.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	148,625.00	427,722.62	25,741.06	230,828.18	85,436.00	135,696.00	181,274.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			1,051.06	7,625.18			
6. Cash Received in Current Year	45,428.11	198,824.62	15,105.00	152,643.00	29,842.47	101,772.01	115,694.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	45,428.11	198,824.62	16,156.06	160,268.18	29,842.47	101,772.01	115,694.00
EXPENDITURES							
9. Donor-Authorized Expenditures	148,256.25	108,335.34	21,056.58	201,388.33	83,900.95	135,696.00	181,274.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	148,256.25	108,335.34	21,056.58	201,388.33	83,900.95	135,696.00	181,274.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(102,828.14)	90,489.28	(4,900.52)	(41,120.15)	(54,058.48)	(33,923.99)	(65,580.00)
a. Unearned Revenue		90,489.28					
b. Accounts Payable							
c. Accounts Receivable	102,828.14	0.00	4,900.52	41,120.15	54,058.48	33,923.99	65,580.00
14. Unused Grant Award Calculation (line 4 minus line 9)	368.75	319,387.28	4,684.48	29,439.85	1,535.05	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		228,898.00	4,684.48	29,439.85			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	148,256.25	108,335.34	21,056.58	201,388.33	83,900.95	135,696.00	181,274.00

Central Unified
 Fresno County
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	English Literacy & Civics Education	TOTAL
FEDERAL CATALOG NUMBER	84.002A	
RESOURCE CODE	3926	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Adult Ed Fund 1100	
AWARD		
1. Prior Year Carryover	0.00	558,108.59
2. a. Current Year Award	13,528.00	7,721,011.12
b. Transferability (NCLB)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	13,528.00	7,721,011.12
3. Required Matching Funds/Other		851,800.19
4. Total Available Award	13,528.00	9,130,919.90
(sum lines 1, 2d, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year		17,186.21
6. Cash Received in Current Year	0.00	5,717,473.75
7. Contributed Matching Funds		851,800.19
8. Total Available (sum lines 5, 6, & 7)	0.00	6,586,460.15
EXPENDITURES		
9. Donor-Authorized Expenditures	13,528.00	8,223,007.07
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	13,528.00	8,223,007.07
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)	(13,528.00)	(1,636,546.92)
a. Unearned Revenue		90,489.28
b. Accounts Payable		0.00
c. Accounts Receivable	13,528.00	1,727,036.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	907,912.83
15. If Carryover is allowed, enter line 14 amount here		799,428.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,528.00	7,371,206.88

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

STATE PROGRAM NAME	State Preschool	Special Education	Agricultural Vocational Incentive	ROP	TOTAL
RESOURCE CODE	6105	6520	7010	9023	
REVENUE OBJECT	8530	8590	8590	8699	
LOCAL DESCRIPTION (if any)	Child Dev Fund 1200	Workability			
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	799,652.00	16,427.00	32,191.00	621,631.00	1,469,901.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	799,652.00	16,427.00	32,191.00	621,631.00	1,469,901.00
3. Required Matching Funds/Other			32,191.00		32,191.00
4. Total Available Award (sum lines 1, 2c, & 3)	799,652.00	16,427.00	64,382.00	621,631.00	1,502,092.00
REVENUES					
5. Unearned Revenue Deferred from Prior Year	540,468.21				540,468.21
6. Cash Received in Current Year		2,923.90	24,143.00	205,911.76	232,978.66
7. Contributed Matching Funds			32,191.00		32,191.00
8. Total Available (sum lines 5, 6, & 7)	540,468.21	2,923.90	56,334.00	205,911.76	805,637.87
EXPENDITURES					
9. Donor-Authorized Expenditures	693,360.45	16,426.39	64,382.00	495,262.82	1,269,431.66
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	693,360.45	16,426.39	64,382.00	495,262.82	1,269,431.66
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)	(152,892.24)	(13,502.49)	(8,048.00)	(289,351.06)	(463,793.79)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	152,892.24	13,502.49	8,048.00	289,351.06	463,793.79
14. Unused Grant Award Calculation (line 4 minus line 9)	106,291.55	0.61	0.00	126,368.18	232,660.34
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)	693,360.45	16,426.39	32,191.00	495,262.82	1,237,240.66

LOCAL PROGRAM NAME	CalWORKS Adult Ed	i3 ERW Program West Ed Grant	First 5 to 3rd Grant	State Water Resource -Pershing Well	Microsoft Settlement K-12 Voucher	Kaiser Parent Resource Center Grant	Kaiser Vision Epi Pen Grant
RESOURCE CODE	9010	9015	9016	9018	9019	9020	9021
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Adult Fund 1100						
AWARD							
1. Prior Year Carryover		14,484.70				17,047.30	269.67
2. a. Current Year Award	132,810.00		350,000.00	30,299.13	555,613.88		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	132,810.00	0.00	350,000.00	30,299.13	555,613.88 (171,349.56)	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	132,810.00	14,484.70	350,000.00	30,299.13	384,264.32	17,047.30	269.67
REVENUES							
5. Unearned Revenue Deferred from Prior Year		14,484.70				17,047.30	269.67
6. Cash Received in Current Year	54,043.55		95,134.00	0.00	(171,349.56)		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	54,043.55	14,484.70	95,134.00	0.00	(171,349.56)	17,047.30	269.67
EXPENDITURES							
9. Donor-Authorized Expenditures	132,810.00	9,243.41	242,547.01	30,299.13	245,802.15	2,770.35	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	132,810.00	9,243.41	242,547.01	30,299.13	245,802.15	2,770.35	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(78,766.45)	5,241.29	(147,413.01)	(30,299.13)	(417,151.71)	14,276.95	269.67
a. Unearned Revenue		5,241.29				14,276.95	269.67
b. Accounts Payable							
c. Accounts Receivable			147,413.01	30,299.13	417,151.71		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,241.29	107,452.99	0.00	138,462.17	14,276.95	269.67
15. If Carryover is allowed, enter line 14 amount here		5,241.29	107,452.99		138,462.17	14,276.95	269.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	132,810.00	9,243.41	242,547.01	30,299.13	245,802.15	2,770.35	0.00

LOCAL PROGRAM NAME	Kaiser CPR FA Training	Resource - Pershing/WAC Bottled Water	Kaiser Healthy Kids Grant #1	Kaiser Healthy Kids Grant #2	TOTAL
RESOURCE CODE	9022	9026	9029	9030	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	765.13				32,566.80
2. a. Current Year Award		16,900.00	23,000.00	37,000.00	1,145,623.01
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	16,900.00	23,000.00	37,000.00	1,145,623.01
3. Required Matching Funds/Other		235.50			(171,114.06)
4. Total Available Award (sum lines 1, 2c, & 3)	765.13	17,135.50	23,000.00	37,000.00	1,007,075.75
REVENUES					
5. Unearned Revenue Deferred from Prior Year	765.13				32,566.80
6. Cash Received in Current Year			23,000.00	37,000.00	37,827.99
7. Contributed Matching Funds		235.50			235.50
8. Total Available (sum lines 5, 6, & 7)	765.13	235.50	23,000.00	37,000.00	70,630.29
EXPENDITURES					
9. Donor-Authorized Expenditures	523.48	1,488.33	14,871.66	36,281.29	716,636.81
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	523.48	1,488.33	14,871.66	36,281.29	716,636.81
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)	241.65	(1,252.83)	8,128.34	718.71	(646,006.52)
a. Unearned Revenue	241.65		8,128.34	718.71	28,876.61
b. Accounts Payable		1,252.83			0.00
c. Accounts Receivable					674,883.13
14. Unused Grant Award Calculation (line 4 minus line 9)	241.65	15,647.17	8,128.34	718.71	290,438.94
15. If Carryover is allowed, enter line 14 amount here	241.65	15,647.17	8,128.34	718.71	290,438.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	523.48	1,252.83	14,871.66	36,281.29	716,401.31

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medical Billing	Federal Child Nutrition	TOTAL
	93.778	10.55	
	5640	5310	
	8290	8220	
		Fed Reimbursement	
1. Prior Year Restricted Ending Balance	225,386.35	3,139,919.62	3,365,305.97
2. a. Current Year Award	215,190.61	6,396,164.59	6,611,355.20
b. Other Adjustments		1,011,785.01	1,011,785.01
c. Adj Curr Yr Award (sum lines 2a & 2b)	215,190.61	7,407,949.60	7,623,140.21
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	440,576.96	10,547,869.22	10,988,446.18
REVENUES			
5. Cash Received in Current Year	215,190.61	6,365,947.86	6,581,138.47
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,042,001.74	1,042,001.74
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,042,001.74	1,042,001.74
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	215,190.61	7,407,949.60	7,623,140.21
EXPENDITURES			
10. Donor-Authorized Expenditures	162,483.80	7,107,774.85	7,270,258.65
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	162,483.80	7,107,774.85	7,270,258.65
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	278,093.16	3,440,094.37	3,718,187.53

STATE PROGRAM NAME	State Child Nutrition	CA Clean Energy Jobs Act	Lottery	Special Education	Mental Health One Time NPS	Quality Education Investment Act	Common Core State Standards
RESOURCE CODE	5310	6230	6300	6500	6512	7400	7405
REVENUE OBJECT	8520	8590	8560	8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	State Reimburse	Prop39	Instr Materials		Mental Health	QEIA	CCSS
AWARD							
1. Prior Year Restricted Ending Balance		198,673.90	253,277.96	0.00	443,835.86	18,080.24	1,388,475.98
2. a. Current Year Award	525,862.43	1,151,331.00	547,055.60	4,615,115.00	651,882.00	444,225.00	
b. Other Adjustments			53,820.36	132,611.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	525,862.43	1,151,331.00	600,875.96	4,747,726.00	651,882.00	444,225.00	0.00
3. Required Matching Funds/Other				4,190,991.59			
4. Total Available Award (sum lines 1, 2c, & 3)	525,862.43	1,350,004.90	854,153.92	8,938,717.59	1,095,717.86	462,305.24	1,388,475.98
REVENUES							
5. Cash Received in Current Year	443,226.17	1,151,331.00	12,945.03	4,592,216.21	463,238.00	444,225.00	
6. Amounts Included in Line 5 for Prior Year Adjustments			53,820.36				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	82,636.26	0.00	534,110.57	155,509.79	188,644.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	82,636.26	0.00	534,110.57	155,509.79	188,644.00	0.00	0.00
8. Contributed Matching Funds				4,190,991.59			
9. Total Available (sum lines 5, 7c, & 8)	525,862.43	1,151,331.00	547,055.60	8,938,717.59	651,882.00	444,225.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	525,862.43	490,590.00	607,917.11	8,938,717.59	298,072.45	462,305.24	1,388,475.98
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	525,862.43	490,590.00	607,917.11	8,938,717.59	298,072.45	462,305.24	1,388,475.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	859,414.90	246,236.81	0.00	797,645.41	0.00	0.00

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	2,302,343.94
2. a. Current Year Award	7,935,471.03
b. Other Adjustments	186,431.36
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,121,902.39
3. Required Matching Funds/Other	4,190,991.59
4. Total Available Award (sum lines 1, 2c, & 3)	14,615,237.92
REVENUES	
5. Cash Received in Current Year	7,107,181.41
6. Amounts Included in Line 5 for Prior Year Adjustments	53,820.36
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	960,900.62
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	960,900.62
8. Contributed Matching Funds	4,190,991.59
9. Total Available (sum lines 5, 7c, & 8)	12,259,073.62
EXPENDITURES	
10. Donor-Authorized Expenditures	12,711,940.80
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	12,711,940.80
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,903,297.12

**Government-Wide
Conversion Entries
Statement of Activities
&
Reconciliation of Fund Statement**

Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 21
Funds 01-57, except where indicated									
Assets									
Cash		9110-9140	24,396,410.91	52,085.35	32,258.29	2,909,512.66	4,364.38	0.00	1,877,536.21
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	4,481,945.66	246,473.05	153,548.82	1,134,918.80	14.91	0.00	7,875.04
Due from Other Funds		9310	547,070.62	2,226.63	0.00	20,024.32	0.00	0.00	252,593.04
Stores		9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays		9330	0.00	0.00	0.00	49,956.28	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources - pensions only		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9620	6,947,063.11	89,589.95	22,396.93	105,451.35	0.00	0.00	123,697.75
Current Loans		9610	260,957.62	4,139.34	120,802.62	414,145.14	0.00	0.00	28,766.30
Unearned Revenue		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9650	216,582.64	0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loan Payable		9661							
Net Pension Liability (Asset)		9662							
Compensated Absences Payable		9663							
COPs Payable		9664							
Capital Leases Payable		9665							
Lease Revenue Bonds Payable		9666							
Other General Long-Term Debt		9667							
		9668							
		9669							
Deferred Inflows of Resources - pensions only		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources - other		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resource			Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 21
				979Z	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund
					22,000,823.82	207,055.74	42,607.56	3,594,815.57	4,379.29	0.00	1,985,540.24
Fund Balance / Net Position											

Resource	Function	Object	Fund 25	Fund 35	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets								
		Funds 01-57, except where indicated						
Cash		9110-9140	6,827,898.13	54,836.45	4,531,827.63	40,686,730		40,686,730
Investments		9150	0.00	0.16	0.00	0		0
Receivables		9200-9290	8,310.07	187.68	12,736.29	6,046,012		6,046,012
Due from Other Funds		9310	28,767.94	0.00	0.00	650,683		650,683
Stores		9320	0.00	0.00	0.00	49,956		49,956
Prepays		9330	0.00	0.00	0.00	0		0
Other Current Assets		9340	0.00	0.00	0.00	0		0
Land		9410					17,768,991	17,768,991
Land Improvements		9420					38,629,660	38,629,660
Accumulated Depreciation - Land Improvements		9425					(4,956,911)	(4,956,911)
Buildings		9430					205,096,039	205,096,039
Accumulated Depreciation - Buildings		9435					(60,320,951)	(60,320,951)
Equipment		9440					15,504,359	15,504,359
Accumulated Depreciation - Equipment		9445					(8,678,337)	(8,678,337)
Work in Progress		9450					18,656,574	18,656,574
Deferred Outflows of Resources - pensions only		9490					6,311,421	6,311,421
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0	1,093,500	1,093,500
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599						
Due to Other Funds		9620	18,383.22	0.00	0.00	7,306,582		7,306,582
Current Loans		9610	6,955.91	0.00	0.00	837,767		837,767
Unearned Revenue		9640	0.00	0.00	0.00	0		0
General Obligation Bonds Payable		9650	0.00	0.00	0.00	216,583		216,583
State School Building Loan Payable		9661					94,049,594	94,049,594
Net Pension Liability (Asset)		9662					0	0
Net OPEB Obligation		9663					110,304,000	110,304,000
Compensated Absences Payable		9664					11,442,284	11,442,284
COPs Payable		9665					672,729	672,729
Capital Leases Payable		9666					26,460,000	26,460,000
Lease Revenue Bonds Payable		9667					9,832,923	9,832,923
Other General Long-Term Debt		9668					0	0
		9669					6,262,438	6,262,438
Deferred Inflows of Resources - pensions only		9690					0	0
Deferred Inflows of Resources - other		9690	0.00	0.00	0.00	0	0	0

Resource	Function	Object	Fund 25		Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Capital Facilities Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund					
		979Z	6,837,637.01		55,024.29		4,544,565.92	39,272,449	(29,919,623)	9,352,826	
Fund Balance / Net Position											

	Resource	Function	Object	Fund 25			Fund 35			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
				Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund			
General Revenues															
Taxes and Subventions:															
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,160,130		12,160,130	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	7,510,224.33	0.00	0.00	0.00	0.00	7,510,224.33	7,510,224		7,510,224	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,179		24,179	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8082, 8096, 8100-8544, 8546-8580, 8587-8590												
Interest and Investment Earnings	0000-1999		8660-8662	27,235.00	0.00	25,151.05	0.00	366.75	0.00	0.00	25,151.05	102,756,076		102,756,076	
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,665		18,665	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	2,155,105.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,281,092		3,281,092	
Program Revenues															
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8699, 8700-8710				0.00	0.00	0.00	0.00	0.00	1,891,530		1,891,530	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699												
Capital Grants and Contributions	6200		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699												
Expenditures															
Instruction			8545, 8660-8662												
Instruction - Related Services:			8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	
Instructional Supervision and Administration			1000-1999	1000-1999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	75,395,521		75,395,521	
Instructional Library, Media and Technology			2000-2999, except 2420, 2700				0.00	0.00	0.00	0.00	0.00	4,956,684		4,956,684	
School Site Administration			2420	1000-7999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	1,514,840		1,514,840	
			2700	1000-7999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	8,146,389		8,146,389	

	Resource		Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 21
	General Fund	Adult Education Fund			Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund		
Pupil Services:											
Home-To-School Transportation	3600	1000-7999		0.00	4,885,634.75	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999		0.00	929.20	0.00	7,224,344.83	0.00	0.00	0.00	0.00
All Other Pupil Services General Administration:	3000-3999, except 3600, 3700	1000-7999		5,427.20	9,304,811.70	0.00	0.00	0.00	0.00	0.00	0.00
Centralized Data Processing	7700	1000-7999		0.00	1,167,839.73	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999		5,556.35	7,484,725.58	47,171.77	409,292.45	0.00	0.00	0.00	0.00
Plant Services	8000-8999, except 8500	1000-7999		470.08	15,620,419.07	0.00	0.00	0.00	0.00	0.00	20,785.00
Facility Acquisition and Construction	8500	1000-7999		0.00	4,259,727.93	0.00	0.00	0.00	0.00	0.00	3,421,991.27
Ancillary Services	4000-4999	1000-7999		0.00	1,486,903.68	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999		0.00	323,736.25	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999	1000-7999		250.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:											
Transfers Between Agencies	9200	7110-7299		0.00	1,381,971.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101	7431-7439, except 7434 and 7438		0.00	2,918,002.06	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438		0.00	1,286,865.49	0.00	0.00	0.00	0.00	0.00	69,121.33
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699		0.00	285,829.45	0.00	0.00	0.00	0.00	0.00	16,035,079.44
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, and 5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	6900		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses											
Interfund Transfers In	9900	8910-8929		0.00	73,071.13	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	65,688.74	130,000.00
Proceeds from Long-Term Debt		8931-8951, 8971-8973		0.00	3,619,899.42	0.00	0.00	0.00	0.00	0.00	19,992,870.60
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953		0.00	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8951-8965, 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,253,793.49
All Other Financing Uses	9200	7651-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resources	Function	Object	Fund 25			Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund							
Pupil Services:												
Home-Tc-School Transportation	3600	1000-7999	0.00	0.00	0.00			0.00	4,885,635		4,885,635	
Food Services	3700	1000-7999	0.00	0.00	0.00			0.00	7,225,274		7,225,274	
	3000-3999, except 3600, 3700											
All Other Pupil Services		1000-7999	0.00	0.00	0.00			0.00	9,310,239		9,310,239	
General Administration:												
Centralized Data Processing	7700	1000-7999	0.00	0.00	0.00			0.00	1,167,840		1,167,840	
All Other General Administration	7100-7699	1000-7999	220,533.50	0.00	0.00			0.00	8,117,280		8,117,280	
Plant Services	8000-8999, except 8500	1000-7999	402,125.58	0.00	0.00			0.00	16,043,810		16,043,810	
Facility Acquisition and Construction	8500	1000-7999	2,883,167.96	0.00	0.00			0.00	10,564,887		10,564,887	
Ancillary Services	4000-4999	1000-7999	0.00	0.00	0.00			0.00	1,486,904		1,486,904	
Community Services	5000-5999	1000-7999	0.00	0.00	0.00			0.00	323,736		323,736	
Enterprise Activities	6000-6999	1000-7999	0.00	0.00	0.00			0.00	250		250	
Other Outgo:												
Transfers Between Agencies	9200	7110-7299	0.00	0.00	0.00			0.00	1,381,971		1,381,971	
		7431-7439, except 7434 and 7438										
Debt Service - Principal	9100, 9101		355,494.22	0.00	3,310,000.00			0.00	6,583,496		6,583,496	
Debt Service - Interest	9100, 9102	7434, 7436	43,407.98	0.00	3,101,496.27			0.00	4,500,881		4,500,881	
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00			0.00	16,300,909		16,300,909	
		1000-6999, except 5400, 5450, and 5800										
All Other Outgo	9100-9300	5900	0.00	0.00	0.00			0.00	0		0	
Depreciation (Unallocated)	9000	6900	0.00	0.00	0.00			0.00	0		0	
Other Financing Sources and Uses												
Interfund Transfers In												
Interfund Transfers Out	9300	8910-8929	0.00	0.00	130,000.00			0.00	203,071		203,071	
		7600-7629	0.00	0.00	0.00			0.00	195,689		195,689	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	0.00	0.00	0.00			0.00	23,612,770		23,612,770	
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0.00	0.00	0.00			0.00	7,200		7,200	
		8961-8965, 8979	0.00	0.00	9,284.13			0.00	1,263,078		1,263,078	
All Other Financing Sources		7651-7699	0.00	0.00	0.00			0.00	0		0	
All Other Financing Uses												

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries			Statement of Net Position
					Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	
Assets		Funds 01-57, except where indicated						
Cash			9110-9140	40,886,730	2,419,103	CE014	43,105,833	
Investments			9150	0	0	CE014	0	
Receivables			9200-9290	6,046,012	4,285	CE014, CE018	6,050,297	
Due from Other Funds			9310	850,883	(837,767)	CE014, CE018, CE020	12,916	
Stores			9320	49,956	0	CE014	49,956	
Prepays			9330	0	(1,248,533)	CE003, CE013, CE014	(1,248,533)	
Other Current Assets			9340	0	0	CE014	0	
Land			9410	17,768,991	0	CE001, CE004, CE005, CE011, CE014	17,768,991	
Land Improvements			9420	38,629,860	109,757	CE001, CE004, CE005, CE011, CE014	38,739,417	
Accumulated Depreciation - Land Improvements			9425	(4,956,911)	(1,235,705)	CE005, CE012, CE014	(6,192,616)	
Buildings			9430	205,096,039	8,579,074	CE001, CE004, CE005, CE011, CE014	213,675,113	
Accumulated Depreciation - Buildings			9435	(60,320,951)	(4,970,879)	CE005, CE012, CE014	(65,291,830)	
Equipment			9440	15,504,359	3,339,226	CE001, CE004, CE005, CE011, CE014	18,843,585	
Accumulated Depreciation - Equipment			9445	(8,878,337)	(1,924,297)	CE005, CE012, CE014	(10,602,634)	
Work in Progress			9450	18,656,574	(637,606)	CE001, CE004, CE005, CE011, CE014	18,018,968	
Deferred Outflows of Resources - pensions only			9490	6,311,421	1,084,786	CE014, CE023, CE024	7,396,207	
Deferred Outflows of Resources - other			9490	1,093,500	0	CE003, CE013, CE014	1,093,500	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9598, 9620	7,306,582	3,959,399	CE008, CE014, CE018			11,265,981
Due to Other Funds		9610	837,767	(837,767)	CE014, CE018, CE020			0
Current Loans		9640	0					0
Unearned Revenue		9650	216,583	0	CE014			216,583
General Obligation Bonds Payable		9661	94,049,594	16,652,871	CE002, CE003, CE008, CE013			110,732,465
State School Building Loan Payable		9662	0	0	CE002, CE003, CE013			0
(Net Pension Liability (Asset))		9663	110,304,000	(22,089,000)	CE014, CE023			88,215,000
Net OPEB Obligation		9684	11,442,284	1,769,363	CE014, CE021			13,211,647
Compensated Absences Payable		9665	672,729	(28,365)	CE009, CE014			644,364
COPs Payable		9666	26,460,000	(1,395,000)	CE002, CE003, CE013, CE014			25,065,000
Capital Leases Payable		9667	9,832,923	1,741,403	CE002, CE003, CE013, CE014			11,574,326
Lease Revenue Bonds Payable		9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt		9669	6,262,438	(306,635)	CE002, CE003, CE010, CE013, CE014, CE022			5,955,803
Deferred Inflows of Resources - pensions only		9690	0	23,457,000	CE014, CE023			23,457,000
Deferred Inflows of Resources - other		9690	0	99,409	CE003, CE006, CE007, CE013, CE014			99,409
Fund Balance / Net Position		979Z	9,352,826	(18,371,234)		0		(9,018,408)

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Conversion Entries	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues									
Taxes and Subventions:									
			12,160,130					12,160,130	
0000-9999		8020-8079, 8097						7,510,224	
0000-9999		8571-8572, 8610-8614	7,510,224					24,179	
0000-9999		8575-8576, 8615-8629	24,179						
		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	102,756,076	0		CE006, CE007, CE010, CE022		102,756,076	
0000-1999		8660-8662	620,115	11,671		CE006, CE007, CE016		631,786	
0000-1999		8677, 8780-8799	18,665	0		CE010, CE016, CE017, CE022		18,665	
0000-1999		8081-8089, 8631-8659, 8663-8698, 8700-8710	3,281,092	19,163,934		CE004, CE005, CE006, CE007, CE010, CE016, CE022		22,445,026	
Program Revenues									
2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,891,530	0		CE005, CE010, CE016, CE022		1,891,530	
6200, 7710		8290, 8587, 8699							
		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	27,227,409	1,011,001		CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		28,238,410	
0000-7709, 7711-9999		8545							
7710		8545, 8660-8662							
6200		8590, 8660-8662	0	0		CE010, CE022		0	
Expenditures									
	1000-1999	1000-7999	75,395,521	9,325,122		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		84,720,643	
Instruction-Related Services:									
	2000-2999, except 2420, 2700	1000-7999	4,956,684	160,257		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,116,941	
	2420	1000-7999	1,514,840	28,570		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,543,410	
	2700	1000-7999	8,146,399	159,466		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		8,305,855	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Pupil Services:								
Home-To-School Transportation	3600	1000-7999	4,895,635	243,739	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,129,374	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries			Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers	Other Worksheet Adjustments *		
Food Services	3700		1000-7999	7,225,274	26,246	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	7,251,520		
All Other Pupil Services	3000-3999, except 3600, 3700		1000-7999	9,310,239	301,600	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	9,611,839		
General Administration:									
Centralized Data Processing	7700		1000-7999	1,167,840	(32,720)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	1,135,120		
All Other General Administration	7100-7699		1000-7999	8,117,280	6,729	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025	8,124,009		
Plant Services	8000-8999, except 8500		1000-7999	16,043,810	100,214	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	16,144,024		
Facility Acquisition and Construction	8500		1000-7999	10,564,867	(10,564,867)	CE001			
Ancillary Services	4000-4999		1000-7999	1,486,904	19,719,210	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	21,206,114		
Community Services	5000-5999		1000-7999	323,796	3,883	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	327,619		
Enterprise Activities	6000-6999		1000-7999	250	446	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	696		
Other Outgo:									
Transfers Between Agencies	9200		7110-7299	1,381,971	0	CE016, CE017	1,381,971		
Debt Service - Principal	9100, 9101		7431-7439, except 7434, 7438	6,583,496	(6,583,496)	CE002, CE015			
Debt Service - Interest	9100, 9102		7434, 7438	4,500,891	(770,719)	CE008, CE010, CE013, CE015	3,730,172		
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5600, 7699	16,300,909	0	CE003, CE013, CE015	16,300,909		
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, 5600	0	0		0		
Depreciation (Unallocated)	0000		6900	0	0	CE012	0		

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	205,071	(195,689)	CE016, CE017, CE019		7,382	
Interfund Transfers Out	9300		7600-7629	195,689	(195,689)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	23,612,770	(23,612,770)	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	7,200	0	CE005, CE006, CE007		7,200	
All Other Financing Sources			8961-8965, 8979	1,263,078	(1,248,553)	CE003, CE016		14,545	
All Other Financing Uses	9200		7851	0	0			0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Funds Resource	Program Revenues by Resources	Excessed expenditures by function, default identification of program revenues by function, and user adjustments												Total		
		1000	2100	2400	2700	3600	3700	3800	4000	5000	6000	7000	7700		8700	9000
01-57 3010 NCLB: Title I, Part A, Basic Grants Lov	3,838,489	2,440,274	1,114,374	16,738	1,797	-	-	106,570	-	-	-	-	-	-	-	3,838,489
		61,86965%	29,29446%	0.42483%	0.04410%	-	-	2,75964%	-	-	-	-	-	-	-	100.00000%
		2,440,274	1,114,374	16,738	1,797	-	-	108,570	-	-	-	-	-	-	-	3,838,489
		2,440,274	1,114,374	16,738	1,797	-	-	108,570	-	-	-	-	-	-	-	3,838,489
01-57 3025 NCLB: Title I, Part D, Local Delinquent	53,302	-	-	-	-	-	-	49,675	-	-	-	-	-	-	-	53,302
		-	-	-	-	-	-	63,18713%	-	-	-	-	-	-	-	100.00000%
		-	-	-	-	-	-	49,675	-	-	-	-	-	-	-	53,302
01-57 3060 NCLB: Title I, Part C, Migrant Ed (Reg	24,603	13,532	8,139	-	-	-	-	1,431	-	-	-	-	-	-	-	24,603
		54.63217%	33.03970%	-	-	-	-	5.80604%	-	-	-	-	-	-	-	100.00000%
		13,531	8,139	-	-	-	-	1,431	-	-	-	-	-	-	-	24,603
01-57 3061 NCLB: Title I, Migrant Ed Summer Pro	9,159	2,872	3,438	-	-	-	-	2,479	-	-	-	-	-	-	-	9,159
		29.17688%	37.54095%	-	-	-	-	27.08923%	-	-	-	-	-	-	-	100.00000%
		2,872	3,438	-	-	-	-	2,479	-	-	-	-	-	-	-	9,159
01-57 3310 Special Ed: IDEA Basic Local Assistan	2,290,753	2,595,403	87,30219%	2,28616%	-	-	-	82,382	-	-	-	-	-	-	-	2,290,753
		87,30219%	2,28616%	-	-	-	-	3.59223%	-	-	-	-	-	-	-	100.00000%
		1,969,878	82,846	-	-	-	-	82,382	-	-	-	-	-	-	-	2,290,754
		1,969,878	82,846	-	-	-	-	82,382	-	-	-	-	-	-	-	2,290,753
01-57 3316 Special Ed: IDEA Preschool Grants, P.	59,385	7,091	61,044	-	-	-	-	4,974	-	-	-	-	-	-	-	73,109
		9.69222%	61.04400%	-	-	-	-	6.80354%	-	-	-	-	-	-	-	100.00000%
		5,760	49,585	-	-	-	-	4,040	-	-	-	-	-	-	-	56,365
		5,760	49,585	-	-	-	-	4,040	-	-	-	-	-	-	-	56,365
01-57 3320 Special Ed: IDEA Preschool Local Entl	102,051	270,196	82,70164%	2,28616%	-	-	-	94,288	-	-	-	-	-	-	-	326,711
		82,70164%	2,28616%	-	-	-	-	10.49490%	-	-	-	-	-	-	-	100.00000%
		84,398	10,710	-	-	-	-	6,943	-	-	-	-	-	-	-	102,051
		84,398	10,710	-	-	-	-	6,943	-	-	-	-	-	-	-	102,051
01-57 3550 Carl D. Perkins Career and Technical E	148,256	141,196	95.23797%	-	-	-	-	7,060	-	-	-	-	-	-	-	148,256
		95.23797%	-	-	-	-	-	4.76203%	-	-	-	-	-	-	-	100.00000%
		141,196	-	-	-	-	-	7,060	-	-	-	-	-	-	-	148,256
		141,196	-	-	-	-	-	7,060	-	-	-	-	-	-	-	148,256
01-57 3555 Carl D. Perkins Career and Technical E	83,901	79,990	95.33855%	-	-	-	-	3,911	-	-	-	-	-	-	-	83,901
		95.33855%	-	-	-	-	-	4.66146%	-	-	-	-	-	-	-	100.00000%
		79,990	-	-	-	-	-	3,911	-	-	-	-	-	-	-	83,901
		79,990	-	-	-	-	-	3,911	-	-	-	-	-	-	-	83,901
01-57 3605 Adult Education: Adult Basic Education	135,696	118,213	87.11650%	17,483	-	-	-	5,219	-	-	-	-	-	-	-	181,274
		87.11650%	12.69935%	-	-	-	-	2.87907%	-	-	-	-	-	-	-	100.00000%
		118,213	17,483	-	-	-	-	5,219	-	-	-	-	-	-	-	181,274
		118,213	17,483	-	-	-	-	5,219	-	-	-	-	-	-	-	181,274
01-57 3913 Adult Education: Adult Secondary Edu	181,274	160,559	88.57259%	15,498	-	-	-	5,219	-	-	-	-	-	-	-	181,274
		88.57259%	8.34816%	-	-	-	-	2.87907%	-	-	-	-	-	-	-	100.00000%
		160,559	15,498	-	-	-	-	5,219	-	-	-	-	-	-	-	181,274
		160,559	15,498	-	-	-	-	5,219	-	-	-	-	-	-	-	181,274
01-57 3928 Adult Education: English Literacy & Ci	13,528	13,528	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	13,528
		100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		13,528	-	-	-	-	-	-	-	-	-	-	-	-	-	13,528
		13,528	-	-	-	-	-	-	-	-	-	-	-	-	-	13,528

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Capital Grants and Contributions: Governmental Activities		Note: Extended expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.															
Funds Resources	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	8600	Total
Total Capital Grants & Contributions (from fund consolidation worksheets)																	
Subtotal of Capital Grants and Contributions by function:																	
User identification of conversion entries, adjustments, and rounding differences, by function:																	
Adjusted Capital Grants and Contributions by function (agree to conversion worksheet):																	

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Funds Resource	Program Revenues by Resource	Estimated expenditures by function, default identification of program revenues by function, and user adjustments																
		1000	2100	2400	2700	3800	3700	3900	4000	5000	8500	7200	7700	8100	8500	9000	Total	
61-65 9010 Other Restricted Local	48,589	-	-	-	-	-	-	-	-	39,214	-	-	-	-	-	7,382	48,596	
										84,157.44%						15.84250%	100.00000%	
										40,891						7,808	48,589	
										40,891						7,808	48,589	
Total Charges for Services	48,589									40,891						7,808	48,589	
Adjusted Charges for Services by function:		40,891															7,808	48,589

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
61-85 8010 Other Restricted Local	148	-	-	-	-	-	-	-	-	-	36,214	-	-	-	-	7,362	46,598
											84,157,44%					15,842,56%	100,000,000%
											125					23	148
											125					23	148
Total Operating Grants & Contributions																	
Adjusted Operating Grants and Contributions by function:		125															
		23															
		148															

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Capital Grants and Contributions: Business-type Activities																
Funds Resource	1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Resource	Program Revenues By Resource	Summary of revenues by function											Total					
		1000	2100	2420	2700	3600	3700	3920	4000	5000	6000	7200		7700	8100	8500	8900	
5310	Child Nutrition: School Programs (e.g.,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	965,759
8105	Child Development: California State Pr	494	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	563
6520	Special Ed: Project Workability / LEA	16,428	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,428
9010	Other Restricted Local	177,424	475,724	43	22,933	138	48	3,041	37,659	-	18,511	-	-	-	-	-	-	878,752
Total Charges for Services (from fund consolidation worksheet)																		1,891,530
Subtotal of Charges for Services by function:		194,344	475,783	43	22,933	138	942,369	48	3,041	37,659	71,041	-	352	-	-	-	-	1,891,530
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Charges for Services by function (agrees to conversion worksheet):		194,344	475,783	43	22,933	138	942,369	48	3,041	37,659	71,041	-	352	-	-	-	-	1,891,530

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Operating Grants and Contributions: Governmental Activities
Summary of revenues by function

Resource	Program Revenues by Resources	Function 1000	2100	2420	2700	3800	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Low	2,440,274	1,114,374	18,738	1,737	-	-	108,570	-	-	-	256,768	-	-	-	-	3,930,489
3025	NCLB: Title I, Part D, Local Delinquent	-	-	-	-	-	-	48,678	-	-	-	3,628	-	-	-	-	53,302
3060	NCLB: Title I, Part C, Migrant Ed (Rog)	13,531	8,139	-	-	-	-	1,481	-	-	-	1,532	-	-	-	-	24,633
3081	NCLB: Title I, Migrant Ed Summer Pro	2,672	3,439	-	-	-	-	2,479	-	-	-	569	-	-	-	-	9,159
3310	Special Ed: IDEA, Basic Local Assistan	1,686,878	-	-	52,848	-	-	82,382	-	-	-	155,847	-	-	-	-	2,880,730
3315	Special Ed: IDEA, Preschool Grants, P	5,700	-	-	-	-	-	49,585	-	-	-	4,040	-	-	-	-	59,366
3320	Special Ed: IDEA, Preschool Local Enrl	64,388	-	-	-	-	-	10,710	-	-	-	6,943	-	-	-	-	102,051
3550	Carl D. Perkins Career and Technical E	141,186	-	-	-	-	-	-	-	-	-	7,060	-	-	-	-	148,256
3555	Carl D. Perkins Career and Technical I	78,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,901
3605	Adult Education: Adult Basic Educatio	118,213	-	-	17,483	-	-	-	-	-	-	-	-	-	-	-	135,696
3613	Adult Education: Adult Secondary Edu	180,559	-	-	15,468	-	-	-	-	-	-	-	-	-	-	-	196,027
3628	Adult Education: English Literacy & Ci	13,528	-	-	-	-	-	5,216	-	-	-	-	-	-	-	-	18,744
4035	NCLB: Title II, Part A, Teacher Qualit	108,335	-	-	-	-	-	-	-	-	-	7,370	-	-	-	-	115,705
4201	NCLB: Title II, Immigrant Education P	21,057	-	-	-	-	-	-	-	-	-	1,433	-	-	-	-	22,490
4203	NCLB: Title III, Limited English Profici	16,747	180,802	-	-	-	-	-	-	-	-	3,949	-	-	-	-	201,398
5940	Medi-Cal Billing: Option	-	-	-	-	-	6,566,058	-	-	-	-	371,997	-	-	-	-	6,938,053
6105	Child Development: California State Pr	20	4,128	-	53	-	-	198,338	-	-	-	14,640	-	-	-	-	215,191
6230	Child Development: Center-Based Rot	588,707	69,870	-	-	-	-	-	-	-	-	48,078	-	-	-	-	706,853
6230	California Clean Energy Jobs Act	-	120	-	-	-	-	-	-	-	-	-	-	-	-	-	120
6300	Lottery: Instructional Materials	-	-	-	-	-	-	-	-	-	-	209,148	-	-	-	-	209,148
6500	Special Ed: Mental Health Services	600,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,878
6512	Special Ed: Career Technical Educatio	4,747,726	-	-	248,864	-	-	-	-	-	-	301,862	-	-	-	-	5,298,452
7010	Agricultural Career Technical Educatio	67,499	-	-	-	1,115	-	-	-	-	-	-	-	-	-	-	69,614
7400	Quality Education Investment Act	31,728	-	-	-	-	465	-	-	-	-	-	-	-	-	-	32,193
7690	STRS On-Behalf Pension Contributions	414,003	-	-	-	-	-	-	-	-	-	30,222	-	-	-	-	444,225
8150	Ongoing & Major Maintenance Accoun	2,274,249	148,903	13,127	161,845	-	-	300,250	-	-	250	21,831	-	283	-	-	2,949,642
9010	Other Restricted Local	288,316	787,694	68	37,008	220	-	79	4,908	60,772	-	29,871	-	568	-	-	1,418,078
Total Operating Grants & Contributions (from fund consolidation worksheets)																	27,227,410
Unbalanced	Subtotal of Operating Grants and Contributions by function: User identification of conversion entries, adjustments, and rounding differences, by function:	12,866,984	2,534,341	29,632	535,137	1,335	6,566,521	1,958,935	33,712	60,772	250	1,480,925	-	1,085	-	-	1,954,581
Unbalanced	Adjusted Operating Grants and Contributions by function (gross to conversion worksheet):	12,866,984	2,534,341	29,632	535,137	1,335	6,566,521	1,958,935	33,712	60,772	250	1,480,925	-	1,085	-	-	1,954,581
Unbalanced																	1,011,001
Unbalanced																	27,227,410

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

		Summary of revenues by function															
Resource	Function	1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total
Capital Grants and Contributions: Governmental Activities																	
Program Revenues by Resource																	
Total Capital Grants & Contributions (from fund consolidation worksheet)																	
	Subtotal of Capital Grants and Contributions by function:																
	Less: Identification of conversion entries, adjustments, and rounding differences, by function:																
	Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3600	4000	5000	6000	7000	7700	8100	8500	9000	Total
9010	Other Restricted Local								40,891							7,698	48,589
	Total Charges for Services								40,891							7,698	48,589
Adjusted Charges for Services by function:									40,891							7,698	48,589

Resource	Function	1000	2100	2400	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	8600	Total
8010	Other Restricted Local										125					23	148
	Total Operating Grants & Contributions										125					23	148
	Adjusted Operating Grants and Contributions by function:										125					23	148

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3800	3700	3600	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions	-																
Adjusted Capital Grants and Contributions by function:																	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	148,068	-	148,068	6,965	-	-	141,103	Instruction
[see extract]	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	School Site Administration
[see extract]	3800	311,999	-	311,999	-	-	-	311,999	Home-to-School Transportation
[see extract]	3700	31,156	-	31,156	-	-	-	31,156	Food Services
[see extract]	3900	0	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	11,770	-	11,770	-	-	-	11,770	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	62,163	-	62,163	-	-	-	62,163	All Other General Administration
[see extract]	7700	71,622	-	71,622	-	-	-	71,622	Centralized Data Processing
[see extract]	8700	255,603	-	255,603	-	-	-	255,603	Plant Services
[see extract]	8500	10,564,887	-	10,564,887	-	-	-	10,564,887	Facilities Acquisition and Construction
9410			2,470	-	-	2,470	-	-	Land
9420			212,526	-	-	102,769	109,757	-	Land Improvements
9430			6,115,547	-	-	585,159	6,700,706	-	Buildings
9440			5,126,725	-	-	-	3,382,893	-	Equipment
9450						1,256,847	1,256,847	-	Work in Progress
TOTALS			11,457,268	11,457,268	1,848,971	1,848,971	11,450,303	11,450,303	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	3,310,000	-	3,310,000	-	-	-	3,310,000	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	3,273,496	-	3,273,496	-	-	-	3,273,496	Debt Service, Other Debt Service - Principal
9661			3,310,000	-	-	-	3,310,000	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	1,395,000	-	1,395,000	-	COPS Payable
9667			-	-	1,878,496	-	1,878,496	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			3,273,496	-	-	-	-	-	Other General Long-Term Debt
TOTALS			6,583,496	6,583,496	3,273,496	3,273,496	6,583,496	6,583,496	

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	15,580,571	-	15,580,571	15,580,571	-	-	-	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	Emergency Apportionments
8951		19,992,871	19,992,871	-	-	-	19,992,871	-	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		3,619,899	3,619,899	-	-	-	3,619,899	-	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		1,263,078	1,263,078	-	-	14,545	1,248,533	-	All Other Financing Sources
9330						1,248,533	-	1,248,533	Prepaid Expense
9490		0	-	-	-	-	-	-	Deferred Outflows of Resources
9661		0	-	-	-	-	-	-	General Obligation Bonds Payable
9662					19,992,871	-	-	19,992,871	State School Building Loan Payable
9666						-	-	-	COPS Payable
9667						-	-	-	Capital Leases Payable
9668						-	-	-	Lease Revenue Bonds Payable
9689						14,317,493	-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS			39,193,341	39,193,341	15,590,571	15,580,571	24,861,303	24,861,303	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1998)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
9410									Land
9420									Land Improvements
9430									Buildings
9440									Equipment
9450									Work In Progress
TOTALS					0	0	0	0	

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200								General Administration, Other Operating Expenditures
8631	(0000-1999)	0			11,136		11,136		Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8953		7,200							Proceeds from Sale/Lease Purchase of Land and Buildings
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements
9430									Buildings
9435									Accumulated Depreciation - Buildings
9440					59,852		59,852		Equipment
9445					48,716		48,716		Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					59,852	59,852	59,852	59,852	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Sale/Lease Purchase of Land and Buildings
9690									Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Sale/Lease Purchase of Land and Buildings
9690									Deferred Inflows of Resources
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				1,676,426		1,676,426		Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9500						1,676,426		1,676,426	Accounts Payable
9661									General Obligation Bonds Payable
TOTALS					1,676,426	1,676,426	1,676,426	1,676,426	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000			559		559			Instruction
n/a	2100			18,113		18,113			Instructional Supervision and Administration
n/a	2420			1,745		1,745			Instructional Library, Media and Technology
n/a	2700				5,740		5,740		School Site Administration
n/a	3600				9,857		9,857		Home-to-School Transportation
n/a	3700				3,625		3,625		Food Services
n/a	3900			3,442		3,442			All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000			3,500		3,500			Community Services
n/a	6000				643		643		Enterprise Activities
n/a	7200				24,334		24,334		All Other General Administration
n/a	7700			2,140		2,140			Centralized Data Processing
n/a	8100				13,665		13,665		Plant Services
9665				28,365		28,365			Compensated Absences Payable
TOTALS				57,864	57,864	57,864	57,864		

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	7000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Auxiliary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	8100								Centralized Data Processing
7434	9100								Plant Services
7438	9100				2,239,919			2,239,919	Debt Service, Bond Interest and Other Charges
8XXX	[ranges per Fund Consolidation]								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					2,239,919			2,239,919	Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS					2,239,919	2,239,919		2,239,919	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420									Land
9430					1,878,368			1,878,368	Land Improvements
9440					16,085			16,085	Buildings
9450						1,894,453		1,894,453	Equipment
									Work in Progress
TOTALS					1,894,453	1,894,453		1,894,453	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				7,050,323		7,050,323		Instruction
6900	2100								Instructional Supervision and Administration
6900	2420								Instructional Library, Media and Technology
6900	2700								School Site Administration
6900	3600				558,937		558,937		Home-to-School Transportation
6900	3700				73,519		73,519		Food Services
6900	3900								All Other Pupil Services
6900	4000				248		248		Ancillary Services
6900	5000								Community Services
6900	6000								Enterprise Activities
6900	7200				83,496		83,496		All Other General Administration
6900	7700				43,040		43,040		Centralized Data Processing
6900	8100				370,034		370,034		Plant Services
6900	0000								Depreciation (Unallocated)
9425								1,235,705	Accumulated Depreciation - Land Improvements
9435								4,970,879	Accumulated Depreciation - Buildings
9445								8,179,598	Accumulated Depreciation - Equipment
TOTALS					14,386,182		14,386,182	8,179,597	8,179,597

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100								Debt Service, Insurance
7434	9100								Debt Service, Bond Interest and Other Service Charges
7438	9100				99,409			207,226	Debt Service, Debt Service - Interest
9330									Prepaid Expense
9490									Deferred Outflows of Resources
9661									General Obligation Bonds Payable
9662									State School Building Loan Payable
9666									COPS Payable
9667									Capital Leases Payable
9668									Lease Revenue Bonds Payable
9669					306,635			306,635	Other General Long-Term Debt
9690									Deferred Inflows of Resources
TOTALS					406,044		406,044	306,635	306,635

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		1,944,934	1,944,934	-			1,944,934	-	Cash in County Treasury
9111		24,618	24,618	-			24,618	-	Fair Value Adjustment to Cash in County Treasury
9120		449,551	449,551	-			449,551	-	Cash in Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		4,285	4,285	-			4,285	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490		0	-	-			-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-			-	-	Deferred Outflows of Resources - other
9500		2,282,973	-	2,282,973			-	2,282,973	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9663		0	-	-			-	-	Net Pension Liability (Asset)
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690		0	-	-			-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-			-	-	Deferred Inflows of Resources - other
979Z			-	140,415			-	140,415	Fund Balance/Net Position
TOTALS			2,423,388	2,423,388	0	0	2,423,388	2,423,388	

Entry CED15 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				19,713,368				Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z									Fund Balance/Net Position
TOTALS					19,713,368	19,713,368	19,713,368	19,713,368	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	130,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		137,382	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	7,382					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799							-	-	Other Transfers In from: All Others
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0			0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		950,693	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		837,767	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		12,916					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	65,689	-	65,689	-	-	-	65,689	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	130,000	-	130,000	-	-	-	130,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8811		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8812		65,689	65,689	-	-	-	65,689	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8813		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8814		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund and Building Funds
8815		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8816		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8819		137,382	130,000	-	-	-	130,000	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7619	9300	7,382	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			195,689	195,689	0	0	195,689	195,689	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	Governmental Funds (Funds 01-60)	850,683	-	837,767	-	-	-	837,767	Due From Other Funds
	9310	837,767	837,767	-	-	-	837,767	-	Due To Other Funds
	9610								
	Proprietary Funds: Enterprise Funds (Funds 61-65)	0							
	9310	12,916							Due From Other Funds
	9610								Due To Other Funds
	Proprietary Funds: Internal Service Funds (Funds 66-70)	0							
	9310	0							Due From Other Funds
	9610	0							Due To Other Funds
	Fiduciary Funds (Funds 71-95)	0							
	9310	0							Due From Other Funds
	9610	0							Due To Other Funds
	TOTALS		837,767	837,767	0	0	837,767	837,767	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	n/a	1000			1,031,825		1,031,825		Instruction
	n/a	2100			63,629		63,629		Instructional Supervision and Administration
	n/a	2420			35,935		35,935		Instructional Library, Media and Technology
	n/a	2700			135,104		135,104		School Site Administration
	n/a	3600			83,463		83,463		Home-to-School Transportation
	n/a	3700			48,786		48,786		Food Services
	n/a	3900			130,198		130,198		All Other Pupil Services
	n/a	4000							Ancillary Services
	n/a	5000			4,354		4,354		Community Services
	n/a	6000			9,969		9,969		Enterprise Activities
	n/a	7200			59,240		59,240		All Other General Administration
	n/a	7700			11,857		11,857		Centralized Data Processing
	n/a	8100			155,003		155,003		Plant Services
	9664					1,769,363		1,769,363	Net OPEB Obligation
	TOTALS				1,769,363	1,769,363	1,769,363	1,769,363	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
TOTALS					0	0	0	0	0

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					1,289,716	36,566	1,253,150	-	Instruction
n/a	2100					84,487	8,632	75,855	-	Instructional Supervision and Administration
n/a	2420					7,529	9,059	-	1,530	Instructional Library, Media and Technology
n/a	2700					91,848	37,820	54,028	-	School Site Administration
n/a	3600						39,528	-	39,528	Home-to-School Transportation
n/a	3700						31,537	-	31,537	Food Services
n/a	3900					170,311	12,414	157,897	-	All Other Pupil Services
n/a	4000					16,395	580	15,815	-	Ancillary Services
n/a	5000						2,044	-	2,044	Community Services
n/a	6000					167	4,667	-	4,500	Enterprise Activities
n/a	7200					12,380	32,666	-	20,286	All Other General Administration
n/a	7700						9,333	-	9,333	Centralized Data Processing
n/a	8100					167	80,154	-	79,987	Plant Services
9490						22,089,000	23,457,000	22,089,000	-	Deferred Outflows of Resources - pensions only
9663										Net Pension Liability (Asset)
9690										Deferred Inflows of Resources - pensions only
TOTALS						23,762,000	23,762,000	23,645,745	23,645,745	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	4,274,633	-	4,274,633	-	3,625,621	-	-	649,012	Instruction
3100-3299	2100	324,295	-	324,295	-	275,899	-	-	48,396	Instructional Supervision and Administration
3100-3299	2420	87,777	-	87,777	-	75,647	-	-	12,130	Instructional Library, Media and Technology
3100-3299	2700	555,015	-	555,015	-	475,585	-	-	79,430	School Site Administration
3100-3299	3600	281,533	-	281,533	-	244,256	-	-	37,277	Home-to-School Transportation
3100-3299	3700	224,607	-	224,607	-	194,866	-	-	29,741	Food Services
3100-3299	3900	618,393	-	618,393	-	525,536	-	-	92,857	All Other Pupil Services
3100-3299	4000	54,980	-	54,980	-	46,621	-	-	8,359	Ancillary Services
3100-3299	5000	14,454	-	14,454	-	12,527	-	-	1,927	Community Services
3100-3299	6000	0	-	0	-	234,551	4,481	-	4,481	Enterprise Activities
3100-3299	7200	271,256	-	271,256	-	8,802	-	-	36,705	All Other General Administration
3100-3299	7700	0	-	0	-	495,664	8,802	-	8,802	Centralized Data Processing
3100-3299	8100	571,333	-	571,333	-	-	-	-	75,669	Plant Services
9490				7,278,276	-	-	6,193,490	1,084,786	-	Deferred Outflows of Resources - pensions only
TOTALS		7,278,276	7,278,276	7,278,276	7,278,276	6,206,773	6,206,773	1,084,786	1,084,786	

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				779,380		779,380		Instruction
n/a	2100				51,056		51,056		Instructional Supervision and Administration
n/a	2420				4,550		4,550		Instructional Library, Media and Technology
n/a	2700				55,504		55,504		School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900				102,920		102,920		All Other Pupil Services
n/a	4000				9,908		9,908		Ancillary Services
n/a	5000								Community Services
n/a	6000				101		101		Enterprise Activities
n/a	7200				7,481		7,481		All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8700				101		101		Plant Services
8590	(2000-9999)					1,011,001		1,011,001	All Other State Revenue (Program Revenues)
TOTALS					1,011,001	1,011,001	1,011,001	1,011,001	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	17,768,991		Land
9420	38,629,660		Land Improvements
9425		4,956,911	Accumulated Depreciation - Land Improvements
9430	205,096,039		Buildings
9435		60,320,951	Accumulated Depreciation - Buildings
9440	15,504,359		Equipment
9445		8,678,337	Accumulated Depreciation - Equipment
9450	18,656,574		Work In Progress
9490	6,311,421		Deferred Outflows of Resources - pensions only
9490	1,093,500		Deferred Outflows of Resources - other
9661		94,049,594	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		110,304,000	Net Pension Liability (Asset)
9664		11,442,284	Net OPEB Obligation
9665		672,729	Compensated Absences Payable
9666		26,460,000	COPs Payable
9667		9,832,923	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		6,262,438	Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	29,919,623	-	Fund Balance/Net Position
Total	332,980,167	332,980,167	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	58,785.24
01	0000	0	1110	1000	6500	5,339.79
01	3010	0	1110	1000	6400	6,372.60
01	9010	0	1110	1000	6500	77,570.19
Total, Instruction (Functions 1000-1999)						<u>148,067.82</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	0000	0	1110	3600	6500	311,999.04
Total, Home-to-School Transportation (Function 3600)						<u>311,999.04</u>
13	5310	0	0000	3700	6400	16,707.78
13	5310	0	0000	3700	6500	14,448.04
Total, Food Services (Function 3700)						<u>31,155.82</u>
01	0000	0	1110	4200	6400	11,770.25
Total, Ancillary Services (Functions 4000-4999)						<u>11,770.25</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
01	0000	0	0000	7300	6400	27,915.82
01	0000	0	0000	7400	6400	15,224.15
01	9010	0	0000	7300	6500	19,023.04
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>62,163.01</u>
01	0000	0	0000	7700	6400	71,621.63
Total, Centralized Data Processing (Function 7700)						<u>71,621.63</u>
01	0000	0	0000	8110	6400	48,568.15
01	8150	0	0000	8100	6400	101,625.38
01	8150	0	0000	8100	6500	105,409.83
Total, Plant Services (Functions 8000-8999 except 8500)						<u>255,603.36</u>
01	0000	0	0000	8500	5800	45,897.15

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	6170	151,643.40
01	0000	0	0000	8500	6200	234,420.38
01	6230	0	0000	8500	6400	70,878.00
01	9010	0	0000	8500	5800	30,299.13
01	9010	0	0000	8500	6200	106,690.45
01	9010	0	0000	8500	6400	3,619,899.42
21	0000	0	0000	8500	4300	323.24
21	0000	0	0000	8500	4400	705.91
21	0000	0	0000	8500	5600	2,875.00
21	0000	0	0000	8500	5800	61,738.44
21	0000	0	0000	8500	6170	19,700.00
21	0000	0	0000	8500	6200	3,280,682.54
21	0000	0	0000	8500	6400	55,966.14
25	0000	0	0000	8500	4300	42,388.69
25	0000	0	0000	8500	4400	75,953.59
25	0000	0	0000	8500	5800	100,870.38
25	0000	0	0000	8500	6100	2,470.00
25	0000	0	0000	8500	6170	41,182.62
25	0000	0	0000	8500	6200	2,132,702.51
25	0000	0	0000	8500	6400	487,600.17
Total, Facilities Acquisition and Construction (Function 8500)						<u>10,564,887.16</u>
						<u><u>11,457,268.09</u></u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	109,757	
	Buildings	9430	6,700,706	
	Equipment	9440	3,382,993	
	Work In Progress	9450	1,256,847	
	Instruction	1000		141,103
	Home-to-School Transportation	3600		311,999
	Food Services	3700		31,156
	Ancillary Services	4000		11,770
	All Other General Administration	7200		62,163
	Centralized Data Processing	7700		71,622
	Plant Services	8100		255,603
	Facilities Acquisition and Construction	8500		10,564,887
		Total	11,450,303	11,450,303

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	3,310,000	
	COPS Payable	9666	1,395,000	
	Capital Leases Payable	9667	1,878,496	
	Debt Service-Principal	9101		6,583,496
		Total	6,583,496	6,583,496

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Proceeds from Sale of Bonds	8951		19,992,871	
Proceeds from Capital Leases	8972		3,619,899	
All Other Financing Sources	8979		1,248,533	
Prepaid Expense	9330			1,248,533
General Obligation Bonds Payable	9661			19,992,871
Capital Leases Payable	9667			3,619,899
		Total	24,861,303	24,861,303

Entry #	Object	Function	Debit	Credit
CE004 Donated and Contributed Capital Assets				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE005	Disposal of Capital Assets			
	To report sales and disposals of capital assets and any resulting gain or loss.			
	Sale of Equipment and Supplies (General Revenues)	8631	11,136	
	Accumulated Depreciation - Equipment	9445	48,716	
	Equipment	9440		59,852
		Total	59,852	59,852

Entry #	Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods			
	To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.			
Fund Balance/Net Position	979Z		2,239,919	
Debt Service - Interest		9102		2,239,919
		Total	2,239,919	2,239,919

Entry #	Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
Buildings	9430		1,878,368	
Equipment	9440		16,085	
Work in Progress		9450		1,894,453
		Total	1,894,453	1,894,453

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction	1000		7,050,323	
Home-to-School Transportation	3600		558,937	
Food Services	3700		73,519	
Ancillary Services	4000		248	
All Other General Administration	7200		83,496	
Centralized Data Processing	7700		43,040	
Plant Services	8100		370,034	
Accumulated Depreciation - Land Improvements	9425			1,235,705
Accumulated Depreciation - Buildings	9435			4,970,879
Accumulated Depreciation - Equipment	9445			1,973,013
			Total	8,179,597
				8,179,597

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Other General Long-Term Debt	9669		306,635	
Debt Service - Interest		9102		207,226
Deferred Inflows of Resources	9690			99,409
			Total	306,635
				306,635

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds			
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	1,944,934	
	Fair Value Adjustment to Cash in County Treasury	9111	24,618	
	Cash in Banks	9120	449,551	
	Accounts Receivable	9200	4,285	
	Accounts Payable	9500		2,282,973
	Fund Balance/Net Position	979Z		140,415
		Total	2,423,388	2,423,388

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Ancillary Services	4000	19,713,368	
	Fund Balance/Net Position	979Z		19,713,368
		Total	19,713,368	19,713,368

Entry #	Object	Function	Debit	Credit
CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers				
To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any Interfund transfers within the LEA.				
Fund Balance/Net Position	9792		19,186,741	
Interest (General Revenues)	8680			11,671
Other Local Revenue (General Revenues)	8699			19,175,070
		Total	19,186,741	19,186,741

Entry #	Object	Function	Debit	Credit
CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds				
To reclassify Interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			0	0
	Total		0	0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	8912		65,689	
	8919		130,000	
		9300		195,689
		Total	195,689	195,689

Entry #		Object	Function	Debit	Credit
CE020	Elimination of Internal Balances				
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
	Due To Other Funds	9610		837,767	
	Due From Other Funds	9310			837,767
			Total	837,767	837,767

Entry #		Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)				
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
	Instruction		1000	1,031,825	
	Instructional Supervision and Administration		2100	63,629	
	Instructional Library, Media and Technology		2420	35,935	
	School Site Administration		2700	135,104	
	Home-to-School Transportation		3600	83,463	
	Food Services		3700	48,786	
	All Other Pupil Services		3900	130,198	
	Community Services		5000	4,354	
	Enterprise Activities		6000	9,969	
	All Other General Administration		7200	59,240	
	Centralized Data Processing		7700	11,857	
	Plant Services		8100	155,003	
	Net OPEB Obligation	9664			1,769,363
			Total	1,769,363	1,769,363

Entry #		Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources				
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
			Total	0	0

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	84,720,643	194,344	12,669,984	0	(71,856,315)		(71,856,315)
Instruction-related services:							
Instructional supervision and administration	5,116,941	475,783	2,534,341	0	(2,106,817)		(2,106,817)
Instructional library, media and technology	1,543,410	43	29,932	0	(1,513,435)		(1,513,435)
School site administration	8,305,855	22,933	535,137	0	(7,747,785)		(7,747,785)
Pupil services:							
Home-to-school transportation	5,129,374	136	1,335	0	(5,127,903)		(5,127,903)
Food services	7,251,520	942,369	6,566,521	0	257,370		257,370
All other pupil services	9,611,839	48	1,958,835	0	(7,652,956)		(7,652,956)
General administration:							
Centralized data processing	1,135,120	0	0	0	(1,135,120)		(1,135,120)
All other general administration	8,124,009	71,941	1,480,925	0	(6,571,143)		(6,571,143)
Plant services	16,144,024	352	1,085	0	(16,142,587)		(16,142,587)
Ancillary services	21,206,114	3,041	33,712	0	(21,169,361)		(21,169,361)
Community services	327,619	37,659	60,772	0	(229,188)		(229,188)
Enterprise activities	696	0	250	0	(446)		(446)
Interest on long-term debt	3,730,172				(3,730,172)		(3,730,172)
Other outgo	17,682,880	142,881	1,354,581	0	(16,185,418)		(16,185,418)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	508,699	40,891	125	0		(467,683)	(467,683)
Interest on long-term debt	0					0	0
Other outgo	0	7,698	23	0		7,721	7,721
Total expenses	190,538,915	1,940,119	27,227,558	0	(160,911,276)	(459,962)	(161,371,238)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					12,160,130	0	12,160,130
Taxes levied for debt service					7,510,224	0	7,510,224
Taxes levied for other specific purposes					24,179	0	24,179
Federal and state aid not restricted to specific purposes					102,756,076	0	102,756,076
Interest and investment earnings					631,786	4,906	636,692
Interagency revenues					18,665	0	18,665
Miscellaneous					22,445,026	602,792	23,047,818
Special and extraordinary items					21,745	0	21,745
Internal transfers					7,382	(7,382)	0
Total general revenues, special and extraordinary items, and transfers					145,575,213	600,316	146,175,529
Change in net position					(15,336,063)	140,354	(15,195,709)
Net position beginning					6,317,655	378,926	6,696,581
Net position ending					(9,018,408)	519,280	(8,499,128)

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds:	2,473,296
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	11,450,303
Depreciation expense:	(8,179,597)
Net:	3,270,706
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	6,583,496
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(24,861,303)
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:	
Prepaid debt insurance incurred during the period:	-
Prepaid debt insurance amortized for the period:	-
Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	(11,136)
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	563,493
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	28,365
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
<hr/>	
Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(283,214)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	(1,769,363)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	-
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	207,226
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	(526,627)
Change in net position of governmental activities (minor differences may be due to rounding):	(14,325,061)

Total fund balances, governmental funds: 39,272,449

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	307,046,074	
Accumulated depreciation:	(82,087,080)	
Net:		224,958,994

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: (1,248,533)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (1,676,426)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	110,732,465	
State school building loans payable	-	
Net Pension Liability (Asset)	88,215,000	
Net OPEB Obligation	13,211,647	
Compensated absences payable	644,364	
Certificates of participation payable	25,065,000	
Capital leases payable	11,574,326	
Lease revenue bonds payable	-	
Other general long-term debt	5,955,803	
Deferred gain or loss on debt refunding	-	
Total:		(255,398,605)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	7,396,207
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Deferred inflows of resources relating
to pensions (23,457,000)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

140,415

Total net position, governmental activities (minor differences may be due to rounding): (10,012,499)