

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2014-15 UNAUDITED ACTUALS
Summary of Changes since Budget Adoption

As the District closes its books on the 2014-15 year, the General Fund actual ending fund balance, before assignments and required reservations, is \$5.7 million. This is an increase of \$520,649 over what was projected at the time the District adopted its budget for the 2015-16 school year.

This increase is not available for expenditure, because it results primarily from increases in non-spendable, carryover, and restricted program ending balances, which are components of the ending fund balance and required to be set aside.

After taking into account the various assignments and required reservations, the District's **available** unappropriated fund balance as of the end of the 2014-15 year is \$312,838, which is \$982 more than what was projected at the time the District adopted its 2015-16 budget. Details of the components of the District's General Fund ending balance are illustrated in the table on the following page.

The first two pages of the state required reporting forms for the District's General Fund appear on the following pages. The full report can be accessed on the District's website at <http://www.smjuhsd.k12.ca.us>

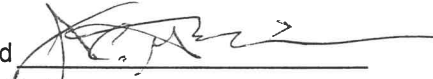
Click on Parents and Community, Public Notices, Financial Reports, 2014-15 Financial Reports, and finally 2014-15 Unaudited Actuals to see the entire report.

	Estimated Actuals as of 15/16 Budget Adoption	Unaudited Actuals	Difference
ENDING FUND BALANCE	\$ 5,223,252	\$ 5,743,901	\$ 520,649
Components of Ending Fund Balance:			
Nonspendable			
Revolving cash	15,000	15,000	0
Stores	85,000	50,328	(34,672)
Prepaid expenses	200	5,469	5,269
Subtotal Nonspendable amounts	100,200	70,797	(29,403)
Assignments			
Site/Department carryovers		249,073	249,073
Tier III carryovers		166,874	166,874
MAA carryovers		49,615	49,615
Other donations/grants		16,166	16,166
Subtotal Assignments and carryovers	0	481,728	481,728
Categorical programs restricted ending balances			
LEA Medi-Cal Billing Option	309,370	322,457	13,087
Prop 39 California Clean Energy	130,000	130,000	0
Prop 20 Lottery instructional materials	0	132,806	132,806
QEIA	1,909,476	1,862,542	(46,934)
Miscellaneous local grants	49,476	32,085	(17,391)
Subtotal Categorical restricted ending balances	2,398,322	2,479,890	81,568
Reserve for Economic Uncertainties (3%)	2,412,874	2,398,648	(14,226)
TOTAL DESIGNATIONS AND RESERVATIONS	4,911,396	5,431,063	519,667
ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE	\$ 311,856	\$ 312,838	\$ 982

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2015

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.31%
	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	\$44,430,325.83
	Appropriations Subject to Limit	\$44,430,325.83
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	4.95%
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

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	62,130,807.19	1,322,587.00	63,453,394.19	73,491,534.00	1,367,997.00	74,859,531.00	18.0%
2) Federal Revenue		8100-8299	34,405.58	4,089,279.08	4,123,684.66	0.00	4,172,097.42	4,172,097.42	1.2%
3) Other State Revenue		8300-8599	1,927,982.13	6,174,968.85	8,102,950.98	5,742,328.25	3,527,629.00	9,269,957.25	14.4%
4) Other Local Revenue		8600-8799	1,017,104.77	392,818.74	1,409,923.51	312,412.00	200,000.00	512,412.00	-63.7%
5) TOTAL, REVENUES			65,110,299.67	11,979,653.67	77,089,953.34	79,546,274.25	9,267,723.42	88,813,997.67	15.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,931,524.72	7,135,050.76	35,066,575.48	30,298,336.49	5,995,580.69	36,293,917.18	3.5%
2) Classified Salaries		2000-2999	9,078,976.69	3,345,024.63	12,424,001.32	10,079,921.97	3,584,950.75	13,664,872.72	10.0%
3) Employee Benefits		3000-3999	10,902,550.74	3,109,514.74	14,012,065.48	12,997,227.68	3,049,448.50	16,046,676.18	14.5%
4) Books and Supplies		4000-4999	5,127,138.20	1,866,302.16	6,993,440.36	6,580,994.93	1,694,456.02	8,275,450.95	18.3%
5) Services and Other Operating Expenditures		5000-5999	4,532,674.38	4,432,303.04	8,964,977.42	7,956,963.04	4,325,920.04	12,282,883.08	37.0%
6) Capital Outlay		6000-6999	1,293,239.98	371,228.77	1,664,468.75	1,837,238.00	130,995.00	1,968,233.00	18.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	604,248.57	0.00	604,248.57	343,518.42	0.00	343,518.42	-43.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(947,085.10)	794,230.57	(152,854.53)	(995,413.37)	832,644.16	(162,769.21)	6.5%
9) TOTAL, EXPENDITURES			58,523,268.18	21,053,654.67	79,576,922.85	69,098,787.16	19,613,995.16	88,712,782.32	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,587,031.49	(9,074,001.00)	(2,486,969.51)	10,447,487.09	(10,346,271.74)	101,215.35	-104.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	375,000.00	375,000.00	410,000.00	375,000.00	785,000.00	109.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,979,086.41)	7,979,086.41	0.00	(8,757,485.14)	8,757,485.14	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,979,086.41)	7,604,086.41	(375,000.00)	(9,167,485.14)	8,382,485.14	(785,000.00)	109.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,392,054.92)	(1,469,914.59)	(2,861,969.51)	1,280,001.95	(1,963,786.60)	(683,784.65)	-76.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,656,067.00	3,949,803.94	8,605,870.94	3,264,012.08	2,479,889.35	5,743,901.43	-33.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,656,067.00	3,949,803.94	8,605,870.94	3,264,012.08	2,479,889.35	5,743,901.43	-33.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,656,067.00	3,949,803.94	8,605,870.94	3,264,012.08	2,479,889.35	5,743,901.43	-33.3%
2) Ending Balance, June 30 (E + F1e)			3,264,012.08	2,479,889.35	5,743,901.43	4,544,014.03	516,102.75	5,060,116.78	-11.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	50,327.69	0.00	50,327.69	85,000.00	0.00	85,000.00	68.9%
Prepaid Expenditures		9713	5,469.46	0.00	5,469.46	200.00	0.00	200.00	-96.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,479,890.35	2,479,890.35	0.00	563,037.40	563,037.40	-77.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	481,728.00	0.00	481,728.00	481,728.00	0.00	481,728.00	0.0%
Site/Departement carryover	0000	9780	249,073.00		249,073.00				
MAA Carryover	0000	9780	166,874.00		166,874.00				
Tier III categorical program carryover	0000	9780	49,615.00		49,615.00				
Misc unrestricted grants carryover	0000	9780	16,166.00		16,166.00				
Site/Department carryover	0000	9780				249,073.00		249,073.00	
MAA program carryover	0000	9780				166,874.00		166,874.00	
Tier III categorical program carryover	0000	9780				49,615.00		49,615.00	
Misc unrestricted grants carryover	0000	9780				16,166.00		16,166.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,398,648.00	0.00	2,398,648.00	2,684,933.00	0.00	2,684,933.00	11.9%
Unassigned/Unappropriated Amount		9790	312,838.93	(1.00)	312,837.93	1,277,153.03	(46,934.65)	1,230,218.38	293.2%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,980,357.51	1,144,180.91	5,124,538.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	3,003.00	0.00	3,003.00				
b) in Banks		9120	0.00	79.04	79.04				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	34,869.16	0.00	34,869.16				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	826,868.00	1,577,544.16	2,404,412.16				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	147,822.77	200.00	148,022.77				
6) Stores		9320	50,327.69	0.00	50,327.69				
7) Prepaid Expenditures		9330	5,469.46	0.00	5,469.46				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,063,717.59	2,722,004.11	7,785,721.70				
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	1,571,753.64	219,887.73	1,791,641.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	227,951.87	1,079.00	229,030.87				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	21,148.03	21,148.03				
6) TOTAL, LIABILITIES			1,799,705.51	242,114.76	2,041,820.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,264,012.08	2,479,889.35	5,743,901.43				

			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	24,353,178.00	0.00	24,353,178.00	36,774,251.00	0.00	36,774,251.00	51.0%
Education Protection Account State Aid - Current Year		8012	12,184,802.00	0.00	12,184,802.00	10,695,661.00	0.00	10,695,661.00	-12.2%
State Aid - Prior Years		8019	(45,667.00)	0.00	(45,667.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	143,594.50	0.00	143,594.50	143,602.00	0.00	143,602.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,151,827.09	0.00	23,151,827.09	23,187,020.00	0.00	23,187,020.00	0.2%
Unsecured Roll Taxes		8042	1,208,673.41	0.00	1,208,673.41	1,045,155.00	0.00	1,045,155.00	-13.5%
Prior Years' Taxes		8043	(182,851.05)	0.00	(182,851.05)	(80,105.00)	0.00	(80,105.00)	-56.2%
Supplemental Taxes		8044	577,833.92	0.00	577,833.92	924,524.00	0.00	924,524.00	60.0%
Education Revenue Augmentation Fund (ERAF)		8045	404,985.32	0.00	404,985.32	442,419.00	0.00	442,419.00	9.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	330,919.70	0.00	330,919.70	352,551.00	0.00	352,551.00	6.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,022.59	0.00	7,022.59	6,456.00	0.00	6,456.00	-8.1%
Less: Non-LCFF (50%) Adjustment		8089	(3,511.29)	0.00	(3,511.29)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			62,130,807.19	0.00	62,130,807.19	73,491,534.00	0.00	73,491,534.00	18.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,322,587.00	1,322,587.00	0.00	1,367,997.00	1,367,997.00	3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,130,807.19	1,322,587.00	63,453,394.19	73,491,534.00	1,367,997.00	74,859,531.00	18.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,177,587.00	1,177,587.00	0.00	1,090,587.00	1,090,587.00	-7.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	309.58	0.00	309.58	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,753,169.12	1,753,169.12		1,701,859.00	1,701,859.00	-2.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		226,873.01	226,873.01		241,603.42	241,603.42	6.5%
NCLB: Title III, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		170,279.75	170,279.75		181,242.00	181,242.00	6.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		421,423.98	421,423.98		652,157.00	652,157.00	54.8%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		244,472.00	244,472.00		223,649.00	223,649.00	-8.5%
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	34,096.00	95,474.22	129,570.22	0.00	81,000.00	81,000.00	-37.5%
TOTAL, FEDERAL REVENUE			34,405.58	4,089,279.08	4,123,684.66	0.00	4,172,097.42	4,172,097.42	1.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,093,686.00	2,093,686.00		2,208,620.00	2,208,620.00	5.5%
Prior Years	6500	8319		(658.00)	(658.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	891,872.00	0.00	891,872.00	411,233.20	0.00	411,233.20	-53.9%
Lottery - Unrestricted and Instructional Materials		8560	1,024,727.19	294,586.08	1,319,313.27	906,681.60	240,893.00	1,147,574.60	-13.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		0.00	0.00		130,000.00	130,000.00	New
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		2,881,925.00	2,881,925.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,382.94	905,429.77	916,812.71	4,424,413.45	948,116.00	5,372,529.45	486.0%
TOTAL, OTHER STATE REVENUE			1,927,982.13	6,174,968.85	8,102,950.98	5,742,328.25	3,527,629.00	9,269,957.25	14.4%

			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	29,949.96	0.00	29,949.96	25,000.00	0.00	25,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,781.00	0.00	5,781.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,181.46	352,433.90	382,615.36	31,962.00	200,000.00	231,962.00	-39.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	106,368.27	0.00	106,368.27	65,000.00	0.00	65,000.00	-38.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,511.29	0.00	3,511.29	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	841,312.79	40,384.84	881,697.63	190,450.00	0.00	190,450.00	-78.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,017,104.77	392,818.74	1,409,923.51	312,412.00	200,000.00	512,412.00	-63.7%
TOTAL, REVENUES			65,110,299.67	11,979,653.67	77,089,953.34	79,546,274.25	9,267,723.42	88,813,997.67	15.2%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,724,047.78	5,825,042.30	29,549,090.08	25,285,520.78	4,975,799.38	30,261,320.16	2.4%
Certificated Pupil Support Salaries		1200	1,138,092.28	709,650.24	1,847,742.52	1,627,051.70	479,742.66	2,106,794.36	14.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,617,224.57	60,746.07	2,677,970.64	2,901,978.11	61,473.31	2,963,451.42	10.7%
Other Certificated Salaries		1900	452,160.09	539,612.15	991,772.24	483,785.90	478,565.34	962,351.24	-3.0%
TOTAL, CERTIFICATED SALARIES			27,931,524.72	7,135,050.76	35,066,575.48	30,298,336.49	5,995,580.69	36,293,917.18	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	81,760.03	1,608,302.61	1,690,062.64	151,338.64	1,721,040.76	1,872,379.40	10.8%
Classified Support Salaries		2200	5,108,446.81	1,128,690.17	6,237,136.98	5,625,059.23	1,246,967.64	6,872,026.87	10.2%
Classified Supervisors' and Administrators' Salaries		2300	1,076,587.35	195,271.08	1,271,858.43	1,176,710.16	207,124.05	1,383,834.21	8.8%
Clerical, Technical and Office Salaries		2400	2,799,464.23	364,695.40	3,164,159.63	3,009,813.94	363,598.86	3,373,412.80	6.6%
Other Classified Salaries		2900	12,718.27	48,065.37	60,783.64	117,000.00	46,219.44	163,219.44	168.5%
TOTAL, CLASSIFIED SALARIES			9,078,976.69	3,345,024.63	12,424,001.32	10,079,921.97	3,584,950.75	13,664,872.72	10.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,395,656.87	570,423.73	2,966,080.60	3,209,765.08	585,125.46	3,794,890.54	27.9%
PERS		3201-3202	1,066,160.25	448,558.40	1,514,718.65	1,208,106.21	476,278.98	1,684,385.19	11.2%
OASDI/Medicare/Alternative		3301-3302	1,078,246.83	379,836.10	1,458,082.93	1,209,552.10	374,717.57	1,584,269.67	8.7%
Health and Welfare Benefits		3401-3402	4,674,173.82	1,318,588.86	5,992,762.68	5,001,928.58	1,221,894.34	6,223,822.92	3.9%
Unemployment Insurance		3501-3502	17,870.87	5,033.87	22,904.74	19,501.67	4,600.03	24,101.70	5.2%
Workers' Compensation		3601-3602	884,909.76	247,378.94	1,132,288.70	1,071,182.44	253,556.12	1,324,738.56	17.0%
OPEB, Allocated		3701-3702	432,244.25	139,694.84	571,939.09	372,185.60	133,276.00	505,461.60	-11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	499,173.00	0.00	499,173.00	New
Other Employee Benefits		3901-3902	353,288.09	0.00	353,288.09	405,833.00	0.00	405,833.00	14.9%
TOTAL, EMPLOYEE BENEFITS			10,902,550.74	3,109,514.74	14,012,065.48	12,997,227.68	3,049,448.50	16,046,676.18	14.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,933.26	244,179.58	251,112.84	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,032,544.59	713,938.89	2,746,483.48	4,808,483.84	1,570,357.15	6,378,840.99	132.3%
Noncapitalized Equipment		4400	3,087,660.35	908,183.69	3,995,844.04	1,772,511.09	124,098.87	1,896,609.96	-52.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,127,138.20	1,866,302.16	6,993,440.36	6,580,994.93	1,694,456.02	8,275,450.95	18.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	774,069.54	3,442,136.55	4,216,206.09	685,445.00	3,244,247.00	3,929,692.00	-6.8%
Travel and Conferences		5200	219,905.73	259,785.67	479,691.40	702,995.70	408,243.28	1,111,238.98	131.7%
Dues and Memberships		5300	46,303.92	11,590.00	57,893.92	29,400.00	450.00	29,850.00	-48.4%
Insurance		5400 - 5450	374,886.94	0.00	374,886.94	403,540.20	0.00	403,540.20	7.6%
Operations and Housekeeping Services		5500	1,422,583.82	661.97	1,423,245.79	1,521,888.00	3,000.00	1,524,888.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	665,422.50	230,025.94	895,448.44	459,730.00	143,995.00	603,725.00	-32.6%
Transfers of Direct Costs		5710	(71,166.67)	71,166.67	0.00	(32,000.00)	32,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,107.41)	0.00	(3,107.41)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,021,105.23	396,123.36	1,417,228.59	4,062,942.14	465,057.32	4,527,999.46	219.5%
Communications		5900	82,670.78	20,812.88	103,483.66	123,022.00	28,927.44	151,949.44	46.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,532,674.38	4,432,303.04	8,964,977.42	7,956,963.04	4,325,920.04	12,282,883.08	37.0%

			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,069.00	0.00	18,069.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	478,679.00	3,600.00	482,279.00	3,500.00	0.00	3,500.00	-99.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	796,491.98	361,366.72	1,157,858.70	1,820,738.00	130,995.00	1,951,733.00	68.6%
Equipment Replacement		6500	0.00	6,262.05	6,262.05	13,000.00	0.00	13,000.00	107.6%
TOTAL, CAPITAL OUTLAY			1,293,239.98	371,228.77	1,664,468.75	1,837,238.00	130,995.00	1,968,233.00	18.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	94,045.49	0.00	94,045.49	86,089.72	0.00	86,089.72	-8.5%
Other Debt Service - Principal		7439	310,203.08	0.00	310,203.08	257,428.70	0.00	257,428.70	-17.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			604,248.57	0.00	604,248.57	343,518.42	0.00	343,518.42	-43.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(794,230.57)	794,230.57	0.00	(832,644.16)	832,644.16	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(152,854.53)	0.00	(152,854.53)	(162,769.21)	0.00	(162,769.21)	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(947,085.10)	794,230.57	(152,854.53)	(995,413.37)	832,644.16	(162,769.21)	6.5%
TOTAL, EXPENDITURES			58,523,268.18	21,053,654.67	79,576,922.85	69,098,787.16	19,613,995.16	88,712,782.32	11.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	410,000.00	0.00	410,000.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	375,000.00	375,000.00	410,000.00	375,000.00	785,000.00	109.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(7,979,086.41)	7,979,086.41	0.00	(8,757,485.14)	8,757,485.14	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			(7,979,086.41)	7,979,086.41	0.00	(8,757,485.14)	8,757,485.14	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,979,086.41)	7,604,086.41	(375,000.00)	(9,167,485.14)	8,382,485.14	(785,000.00)	109.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	62,130,807.19	1,322,587.00	63,453,394.19	73,491,534.00	1,367,997.00	74,859,531.00	18.0%
2) Federal Revenue		8100-8299	34,405.58	4,089,279.08	4,123,684.66	0.00	4,172,097.42	4,172,097.42	1.2%
3) Other State Revenue		8300-8599	1,927,982.13	6,174,968.85	8,102,950.98	5,742,328.25	3,527,629.00	9,269,957.25	14.4%
4) Other Local Revenue		8600-8799	1,017,104.77	392,818.74	1,409,923.51	312,412.00	200,000.00	512,412.00	-63.7%
5) TOTAL, REVENUES			65,110,299.67	11,979,653.67	77,089,953.34	79,546,274.25	9,267,723.42	88,813,997.67	15.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	33,385,568.78	14,291,131.72	47,676,700.50	40,080,641.10	13,432,168.40	53,512,809.50	12.2%
2) Instruction - Related Services	2000-2999		7,231,323.03	2,318,561.66	9,549,884.69	8,836,999.58	1,781,476.77	10,618,476.35	11.2%
3) Pupil Services	3000-3999		5,717,024.08	1,481,022.09	7,198,046.17	7,037,969.09	1,204,393.38	8,242,362.47	14.5%
4) Ancillary Services	4000-4999		1,576,062.67	70,198.82	1,646,261.49	2,066,525.52	23,254.08	2,089,779.60	26.9%
5) Community Services	5000-5999		715.89	0.00	715.89	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,058,408.99	797,616.40	3,856,025.39	3,228,754.90	955,728.60	4,184,483.50	8.5%
8) Plant Services	8000-8999		6,949,916.17	2,095,123.98	9,045,040.15	7,504,378.55	2,216,973.93	9,721,352.48	7.5%
9) Other Outgo	9000-9999		604,248.57	0.00	604,248.57	343,518.42	0.00	343,518.42	-43.1%
10) TOTAL, EXPENDITURES			58,523,268.18	21,053,654.67	79,576,922.85	69,098,787.16	19,613,995.16	88,712,782.32	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,587,031.49	(9,074,001.00)	(2,486,969.51)	10,447,487.09	(10,346,271.74)	101,215.35	-104.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	375,000.00	375,000.00	410,000.00	375,000.00	785,000.00	109.3%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,979,086.41)	7,979,086.41	0.00	(8,757,485.14)	8,757,485.14	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,979,086.41)	7,604,086.41	(375,000.00)	(9,167,485.14)	8,382,485.14	(785,000.00)	109.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,392,054.92)	(1,469,914.59)	(2,861,969.51)	1,280,001.95	(1,963,786.60)	(683,784.65)	-76.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,656,067.00	3,949,803.94	8,605,870.94	3,264,012.08	2,479,889.35	5,743,901.43	-33.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,656,067.00	3,949,803.94	8,605,870.94	3,264,012.08	2,479,889.35	5,743,901.43	-33.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,656,067.00	3,949,803.94	8,605,870.94	3,264,012.08	2,479,889.35	5,743,901.43	-33.3%
2) Ending Balance, June 30 (E + F1e)			3,264,012.08	2,479,889.35	5,743,901.43	4,544,014.03	516,102.75	5,060,116.78	-11.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	50,327.69	0.00	50,327.69	85,000.00	0.00	85,000.00	68.9%
Prepaid Expenditures		9713	5,469.46	0.00	5,469.46	200.00	0.00	200.00	-96.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,479,890.35	2,479,890.35	0.00	563,037.40	563,037.40	-77.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	481,728.00	0.00	481,728.00	481,728.00	0.00	481,728.00	0.0%
Site/Departement carryover	0000	9780	249,073.00		249,073.00				
MAA Carryover	0000	9780	166,874.00		166,874.00				
Tier III categorical program carryover	0000	9780	49,615.00		49,615.00				
Misc unrestricted grants carryover	0000	9780	16,166.00		16,166.00				
Site/Department carryover	0000	9780				249,073.00		249,073.00	
MAA program carryover	0000	9780				166,874.00		166,874.00	
Tier III categorical program carryover	0000	9780				49,615.00		49,615.00	
Misc unrestricted grants carryover	0000	9780				16,166.00		16,166.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,398,648.00	0.00	2,398,648.00	2,684,933.00	0.00	2,684,933.00	11.9%
Unassigned/Unappropriated Amount		9790	312,838.93	(1.00)	312,837.93	1,277,153.03	(46,934.65)	1,230,218.38	293.2%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.06	0.06
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, Fc	0.01	0.01
5640	Medi-Cal Billing Option	322,456.68	268,145.93
6230	California Clean Energy Jobs Act	130,000.00	130,000.00
6300	Lottery: Instructional Materials	132,806.33	132,806.33
7400	Quality Education Investment Act	1,862,542.31	0.00
7810	Other Restricted State	0.00	0.11
9010	Other Restricted Local	32,084.96	32,084.96
Total, Restricted Balance		2,479,890.35	563,037.40

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	2,140,265.09	2,002,200.00	-6.5%
3) Other State Revenue		8300-8599	194,002.95	200,200.00	3.2%
4) Other Local Revenue		8600-8799	879,931.22	854,500.00	-2.9%
5) TOTAL, REVENUES			3,214,199.26	3,056,900.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	938,992.79	1,005,030.87	7.0%
3) Employee Benefits		3000-3999	212,883.24	224,820.67	5.6%
4) Books and Supplies		4000-4999	1,618,981.75	1,987,000.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	44,142.87	35,700.00	-19.1%
6) Capital Outlay		6000-6999	22,336.31	750,000.00	3257.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,854.53	162,769.21	6.5%
9) TOTAL, EXPENDITURES			2,990,191.49	4,165,320.75	39.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			224,007.77	(1,108,420.75)	-594.8%
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)			224,007.77	(1,108,420.75)	-594.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,591,539.97	1,815,547.74	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,591,539.97	1,815,547.74	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,591,539.97	1,815,547.74	14.1%
2) Ending Balance, June 30 (E + F1e)			1,815,547.74	707,126.99	-61.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	51,330.64	0.00	-100.0%
Prepaid Expenditures		9713	100.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,764,117.10	707,126.99	-59.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,141,456.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	669.00		
b) in Banks		9120	2,514.00		
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	574,504.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	151,887.78		
6) Stores		9320	51,330.64		
7) Prepaid Expenditures		9330	100.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,922,462.34		
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	13,081.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	93,833.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			106,914.60		
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)			1,815,547.74		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,140,265.09	2,002,200.00	-6.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,140,265.09	2,002,200.00	-6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	194,002.95	200,200.00	3.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			194,002.95	200,200.00	3.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	873,916.21	851,000.00	-2.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,813.01	3,400.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,202.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	100.00	New
TOTAL, OTHER LOCAL REVENUE			879,931.22	854,500.00	-2.9%
TOTAL, REVENUES			3,214,199.26	3,056,900.00	-4.9%

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	677,729.78	730,037.65	7.7%
Classified Supervisors' and Administrators' Salaries		2300	86,976.48	92,255.95	6.1%
Clerical, Technical and Office Salaries		2400	35,845.53	38,737.27	8.1%
Other Classified Salaries		2900	138,441.00	144,000.00	4.0%
TOTAL, CLASSIFIED SALARIES			938,992.79	1,005,030.87	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,435.16	85,508.19	10.4%
OASDI/Medicare/Alternative		3301-3302	58,345.17	62,752.16	7.6%
Health and Welfare Benefits		3401-3402	47,811.34	49,574.39	3.7%
Unemployment Insurance		3501-3502	387.21	410.11	5.9%
Workers' Compensation		3601-3602	22,182.42	26,575.82	19.8%
OPEB, Allocated		3701-3702	6,721.94	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			212,883.24	224,820.67	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,384.01	6,700.00	24.4%
Noncapitalized Equipment		4400	30,782.50	30,000.00	-2.5%
Food		4700	1,582,815.24	1,950,300.00	23.2%
TOTAL, BOOKS AND SUPPLIES			1,618,981.75	1,987,000.00	22.7%

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	2,801.35	2,400.00	-14.3%
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	14,820.53	12,000.00	-19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,107.41	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	23,193.67	20,000.00	-13.8%
Communications		5900	219.91	1,300.00	491.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,142.87	35,700.00	-19.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,336.31	750,000.00	3257.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,336.31	750,000.00	3257.8%
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	152,854.53	162,769.21	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,854.53	162,769.21	6.5%
TOTAL, EXPENDITURES			2,990,191.49	4,165,320.75	39.3%

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	2,140,265.09	2,002,200.00	-6.5%
3) Other State Revenue		8300-8599	194,002.95	200,200.00	3.2%
4) Other Local Revenue		8600-8799	879,931.22	854,500.00	-2.9%
5) TOTAL, REVENUES			3,214,199.26	3,056,900.00	-4.9%
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		2,837,336.96	4,002,551.54	41.1%
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		152,854.53	162,769.21	6.5%
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			2,990,191.49	4,165,320.75	39.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			224,007.77	(1,108,420.75)	-594.8%
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)			224,007.77	(1,108,420.75)	-594.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,591,539.97	1,815,547.74	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,591,539.97	1,815,547.74	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,591,539.97	1,815,547.74	14.1%
2) Ending Balance, June 30 (E + F1e)			1,815,547.74	707,126.99	-61.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	51,330.64	0.00	-100.0%
Prepaid Expenditures		9713	100.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,764,117.10	707,126.99	-59.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,746,014.34	690,588.37
5330	Child Nutrition: Summer Food Service Program Operations	18,102.76	16,538.62
Total, Restricted Balance		1,764,117.10	707,126.99

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	1,850.90	2,000.00	8.1%
5) TOTAL, REVENUES			1,850.90	2,000.00	8.1%
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	18,428.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	93,596.32	452,555.00	383.5%
6) Capital Outlay		6000-6999	118,910.37	190,000.00	59.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			230,935.24	642,555.00	178.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(229,084.34)	(640,555.00)	179.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			375,000.00	375,000.00	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)			145,915.66	(265,555.00)	-282.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	305,683.71	451,599.37	47.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,683.71	451,599.37	47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			305,683.71	451,599.37	47.7%
2) Ending Balance, June 30 (E + F1e)			451,599.37	186,044.37	-58.8%
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	451,599.37	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	186,044.37	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	457,506.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	268.00		
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	540.84		
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			458,315.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,716.00		
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			6,716.00		
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)			451,599.37		

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	1,453.90	2,000.00	37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	397.00	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			1,850.90	2,000.00	8.1%
TOTAL, REVENUES			1,850.90	2,000.00	8.1%

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	18,428.55	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,428.55	0.00	-100.0%

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	39,000.00	New
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	93,596.32	413,555.00	341.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,596.32	452,555.00	383.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,634.50	190,000.00	703.9%
Equipment		6400	70,497.87	0.00	-100.0%
Equipment Replacement		6500	24,778.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			118,910.37	190,000.00	59.8%
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			230,935.24	642,555.00	178.2%

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	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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)			375,000.00	375,000.00	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	1,850.90	2,000.00	8.1%
5) TOTAL, REVENUES			1,850.90	2,000.00	8.1%
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		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		230,935.24	642,555.00	178.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			230,935.24	642,555.00	178.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(229,084.34)	(640,555.00)	179.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			375,000.00	375,000.00	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)			145,915.66	(265,555.00)	-282.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	305,683.71	451,599.37	47.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,683.71	451,599.37	47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			305,683.71	451,599.37	47.7%
2) Ending Balance, June 30 (E + F1e)			451,599.37	186,044.37	-58.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	451,599.37	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	186,044.37	New

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	5,792.78	4,500.00	-22.3%
5) TOTAL, REVENUES			5,792.78	4,500.00	-22.3%
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)			5,792.78	4,500.00	-22.3%
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)			5,792.78	4,500.00	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,191,633.54	1,197,426.32	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,191,633.54	1,197,426.32	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,191,633.54	1,197,426.32	0.5%
2) Ending Balance, June 30 (E + F1e)			1,197,426.32	1,201,926.32	0.4%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,197,426.32	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	1,201,926.32	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,195,491.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	701.00		
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	1,234.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,197,426.32		
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)			1,197,426.32		

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,495.78	4,500.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,297.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,792.78	4,500.00	-22.3%
TOTAL, REVENUES			5,792.78	4,500.00	-22.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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 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	5,792.78	4,500.00	-22.3%
5) TOTAL, REVENUES			5,792.78	4,500.00	-22.3%
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)			5,792.78	4,500.00	-22.3%
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)			5,792.78	4,500.00	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,191,633.54	1,197,426.32	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,191,633.54	1,197,426.32	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,191,633.54	1,197,426.32	0.5%
2) Ending Balance, June 30 (E + F1e)			1,197,426.32	1,201,926.32	0.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,197,426.32	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	1,201,926.32	New

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	238,670.63	193,500.00	-18.9%
5) TOTAL, REVENUES			238,670.63	193,500.00	-18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,853.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	399,372.10	90,000.00	-77.5%
6) Capital Outlay		6000-6999	6,347,698.10	16,660,560.00	162.5%
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			6,752,923.28	16,750,560.00	148.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,514,252.65)	(16,557,060.00)	154.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,996,159.05	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,996,159.05	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)			22,481,906.40	(16,557,060.00)	-173.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,396,202.94	43,878,109.34	105.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,396,202.94	43,878,109.34	105.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,396,202.94	43,878,109.34	105.1%
2) Ending Balance, June 30 (E + F1e)			43,878,109.34	27,321,049.34	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,878,086.60	27,321,026.60	-37.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22.74	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	22.74	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,713,127.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	26,202.00		
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	47,280.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			44,786,609.78		
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	908,216.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	284.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			908,500.44		
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)			43,878,109.34		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	129,317.64	193,500.00	49.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	37,140.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	72,212.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			238,670.63	193,500.00	-18.9%
TOTAL, REVENUES			238,670.63	193,500.00	-18.9%

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	5,853.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,853.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,468.50	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	382,788.61	90,000.00	-76.5%
Communications		5900	114.99	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			399,372.10	90,000.00	-77.5%
CAPITAL OUTLAY					
Land		6100	90,216.68	4,000,000.00	4333.8%
Land Improvements		6170	14,630.00	40,000.00	173.4%
Buildings and Improvements of Buildings		6200	6,196,321.03	12,620,560.00	103.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	46,530.39	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,347,698.10	16,660,560.00	162.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,752,923.28	16,750,560.00	148.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	28,996,159.05	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			28,996,159.05	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,996,159.05	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	238,670.63	193,500.00	-18.9%
5) TOTAL, REVENUES			238,670.63	193,500.00	-18.9%
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		6,463,183.84	16,750,560.00	159.2%
9) Other Outgo	9000-9999	Except 7600-7699	289,739.44	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,752,923.28	16,750,560.00	148.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,514,252.65)	(16,557,060.00)	154.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,996,159.05	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,996,159.05	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)			22,481,906.40	(16,557,060.00)	-173.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,396,202.94	43,878,109.34	105.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,396,202.94	43,878,109.34	105.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,396,202.94	43,878,109.34	105.1%
2) Ending Balance, June 30 (E + F1e)			43,878,109.34	27,321,049.34	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,878,086.60	27,321,026.60	-37.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22.74	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	22.74	New

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	43,878,086.60	27,321,026.60
Total, Restricted Balance		43,878,086.60	27,321,026.60

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	1,549,886.89	1,613,100.00	4.1%
5) TOTAL, REVENUES			1,549,886.89	1,613,100.00	4.1%
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	257,256.86	325,000.00	26.3%
5) Services and Other Operating Expenditures		5000-5999	344,124.02	385,000.00	11.9%
6) Capital Outlay		6000-6999	342,908.00	300,000.00	-12.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	123,117.95	117,548.52	-4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,067,406.83	1,127,548.52	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			482,480.06	485,551.48	0.6%
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)			482,480.06	485,551.48	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,566.88	1,447,046.94	50.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,566.88	1,447,046.94	50.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,566.88	1,447,046.94	50.0%
2) Ending Balance, June 30 (E + F1e)			1,447,046.94	1,932,598.42	33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,447,046.94	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,932,598.42	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,445,394.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	847.00		
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	1,405.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,119.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,456,766.31		
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	305.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,414.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,719.37		
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)			1,447,046.94		

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	4,430.17	4,100.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,460.00	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,518,172.01	1,609,000.00	6.0%
Other Local Revenue All Other Local Revenue		8699	25,824.71	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,549,886.89	1,613,100.00	4.1%
TOTAL, REVENUES			1,549,886.89	1,613,100.00	4.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	257,256.86	325,000.00	26.3%
TOTAL, BOOKS AND SUPPLIES			257,256.86	325,000.00	26.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	344,124.02	385,000.00	11.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			344,124.02	385,000.00	11.9%
CAPITAL OUTLAY					
Land		6100	72,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	270,908.00	300,000.00	10.7%
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			342,908.00	300,000.00	-12.5%
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	37,748.51	32,179.08	-14.8%
Other Debt Service - Principal		7439	85,369.44	85,369.44	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			123,117.95	117,548.52	-4.5%
TOTAL, EXPENDITURES			1,067,406.83	1,127,548.52	5.6%

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%

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	1,549,886.89	1,613,100.00	4.1%
5) TOTAL, REVENUES			1,549,886.89	1,613,100.00	4.1%
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		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		13,345.31	10,000.00	-25.1%
8) Plant Services	8000-8999		930,943.57	1,000,000.00	7.4%
9) Other Outgo	9000-9999	Except 7600-7699	123,117.95	117,548.52	-4.5%
10) TOTAL, EXPENDITURES			1,067,406.83	1,127,548.52	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			482,480.06	485,551.48	0.6%
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)			482,480.06	485,551.48	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,566.88	1,447,046.94	50.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,566.88	1,447,046.94	50.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,566.88	1,447,046.94	50.0%
2) Ending Balance, June 30 (E + F1e)			1,447,046.94	1,932,598.42	33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,447,046.94	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,932,598.42	New

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	18,714.07	14,400.00	-23.1%
5) TOTAL, REVENUES			18,714.07	14,400.00	-23.1%
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	9,753.13	30,000.00	207.6%
6) Capital Outlay		6000-6999	32,530.19	95,000.00	192.0%
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			42,283.32	125,000.00	195.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,569.25)	(110,600.00)	369.3%
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)			(23,569.25)	(110,600.00)	369.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,863,676.68	3,840,107.43	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,863,676.68	3,840,107.43	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,863,676.68	3,840,107.43	-0.6%
2) Ending Balance, June 30 (E + F1e)			3,840,107.43	3,729,507.43	-2.9%
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	3,840,107.43	3,729,507.43	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,833,883.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,247.00		
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	3,976.99		
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			3,840,107.43		
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)			3,840,107.43		

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	14,536.07	14,400.00	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,178.00	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			18,714.07	14,400.00	-23.1%
TOTAL, REVENUES			18,714.07	14,400.00	-23.1%

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	9,718.20	30,000.00	208.7%
Communications		5900	34.93	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,753.13	30,000.00	207.6%
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	32,530.19	95,000.00	192.0%
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			32,530.19	95,000.00	192.0%
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			42,283.32	125,000.00	195.6%

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%

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	18,714.07	14,400.00	-23.1%
5) TOTAL, REVENUES			18,714.07	14,400.00	-23.1%
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		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		42,283.32	125,000.00	195.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,283.32	125,000.00	195.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,569.25)	(110,600.00)	369.3%
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)			(23,569.25)	(110,600.00)	369.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,863,676.68	3,840,107.43	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,863,676.68	3,840,107.43	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,863,676.68	3,840,107.43	-0.6%
2) Ending Balance, June 30 (E + F1e)			3,840,107.43	3,729,507.43	-2.9%
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	3,840,107.43	3,729,507.43	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	3,840,107.43	3,729,507.43
Total, Restricted Balance		3,840,107.43	3,729,507.43

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	147,699.40	99,873.00	-32.4%
5) TOTAL, REVENUES			147,699.40	99,873.00	-32.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,564.06	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	73,629.36	0.00	-100.0%
6) Capital Outlay		6000-6999	971,366.76	1,584,000.00	63.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,086,560.18	1,584,000.00	45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(938,860.78)	(1,484,127.00)	58.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	410,000.00	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	410,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(938,860.78)	(1,074,127.00)	14.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,338,995.71	400,134.93	-70.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,338,995.71	400,134.93	-70.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,338,995.71	400,134.93	-70.1%
2) Ending Balance, June 30 (E + F1e)			400,134.93	(673,992.07)	-268.4%
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	400,134.93	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(673,992.07)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,158,716.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	678.00		
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	1,208.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	25,941.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,186,543.85		
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	785,188.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,220.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			786,408.92		
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)			400,134.93		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	51,882.40	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	89,601.20	94,773.00	5.8%
Interest		8660	4,832.80	5,100.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,383.00	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			147,699.40	99,873.00	-32.4%
TOTAL, REVENUES			147,699.40	99,873.00	-32.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	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	34,298.98	0.00	-100.0%
Noncapitalized Equipment		4400	7,265.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			41,564.06	0.00	-100.0%

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	73,629.36	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,629.36	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	65,634.33	680,000.00	936.0%
Buildings and Improvements of Buildings		6200	895,146.68	904,000.00	1.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,585.75	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			971,366.76	1,584,000.00	63.1%
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			1,086,560.18	1,584,000.00	45.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	410,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	410,000.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	410,000.00	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	147,699.40	99,873.00	-32.4%
5) TOTAL, REVENUES			147,699.40	99,873.00	-32.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,086,560.18	1,584,000.00	45.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,086,560.18	1,584,000.00	45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(938,860.78)	(1,484,127.00)	58.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	410,000.00	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	410,000.00	New

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(938,860.78)	(1,074,127.00)	14.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,338,995.71	400,134.93	-70.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,338,995.71	400,134.93	-70.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,338,995.71	400,134.93	-70.1%
2) Ending Balance, June 30 (E + F1e)			400,134.93	(673,992.07)	-268.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	400,134.93	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(673,992.07)	New

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	57,784.01	56,866.00	-1.6%
4) Other Local Revenue		8600-8799	5,668,554.99	5,321,011.00	-6.1%
5) TOTAL, REVENUES			5,726,339.00	5,377,877.00	-6.1%
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	6,125,981.25	6,419,822.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,125,981.25	6,419,822.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(399,642.25)	(1,041,945.00)	160.7%
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	1,164,920.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,164,920.39	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)			765,278.14	(1,041,945.00)	-236.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,068,350.23	10,833,628.37	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,068,350.23	10,833,628.37	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,068,350.23	10,833,628.37	7.6%
2) Ending Balance, June 30 (E + F1e)			10,833,628.37	9,791,683.37	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,833,628.37	9,791,683.37	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,848,578.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,114.00)		
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	10,163.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,833,628.37		
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)			10,833,628.37		

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	56,053.52	56,866.00	1.4%
Other Subventions/In-Lieu Taxes		8572	1,730.49	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			57,784.01	56,866.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,304,829.87	4,988,272.00	-6.0%
Unsecured Roll		8612	293,141.80	264,739.00	-9.7%
Prior Years' Taxes		8613	(28,262.45)	0.00	-100.0%
Supplemental Taxes		8614	66,708.55	42,000.00	-37.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	28,562.22	26,000.00	-9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,575.00	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			5,668,554.99	5,321,011.00	-6.1%
TOTAL, REVENUES			5,726,339.00	5,377,877.00	-6.1%

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	3,475,000.00	4,015,000.00	15.5%
Bond Interest and Other Service Charges		7434	2,650,981.25	2,404,822.00	-9.3%
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)			6,125,981.25	6,419,822.00	4.8%
TOTAL, EXPENDITURES			6,125,981.25	6,419,822.00	4.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,164,920.39	0.00	-100.0%
(c) TOTAL, SOURCES			1,164,920.39	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,164,920.39	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	57,784.01	56,866.00	-1.6%
4) Other Local Revenue		8600-8799	5,668,554.99	5,321,011.00	-6.1%
5) TOTAL, REVENUES			5,726,339.00	5,377,877.00	-6.1%
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		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	6,125,981.25	6,419,822.00	4.8%
10) TOTAL, EXPENDITURES			6,125,981.25	6,419,822.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(399,642.25)	(1,041,945.00)	160.7%
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	1,164,920.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,164,920.39	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)			765,278.14	(1,041,945.00)	-236.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,068,350.23	10,833,628.37	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,068,350.23	10,833,628.37	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,068,350.23	10,833,628.37	7.6%
2) Ending Balance, June 30 (E + F1e)			10,833,628.37	9,791,683.37	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,833,628.37	9,791,683.37	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	10,833,628.37	9,791,683.37
Total, Restricted Balance		10,833,628.37	9,791,683.37

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	769,884.88	729,140.00	-5.3%
5) TOTAL, REVENUES			769,884.88	729,140.00	-5.3%
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	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	836,764.71	790,073.00	-5.6%
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			836,764.71	790,073.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,879.83)	(60,933.00)	-8.9%
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)			(66,879.83)	(60,933.00)	-8.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	994,521.93	927,642.10	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			994,521.93	927,642.10	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			994,521.93	927,642.10	-6.7%
2) Ending Net Position, June 30 (E + F1e)			927,642.10	866,709.10	-6.6%
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	927,642.10	866,709.10	-6.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	801,753.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,501.00)		
b) in Banks		9120	128,866.16		
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	785.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	221.90		
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			928,125.62		
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	(926.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,409.52		
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			483.52		
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)			927,642.10		

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	2,919.38	2,800.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	742,308.86	716,340.00	-3.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,656.64	10,000.00	-59.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			769,884.88	729,140.00	-5.3%
TOTAL, REVENUES			769,884.88	729,140.00	-5.3%

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	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 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	824,802.71	778,203.00	-5.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,962.00	11,870.00	-0.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			836,764.71	790,073.00	-5.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			836,764.71	790,073.00	-5.6%

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					
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	769,884.88	729,140.00	-5.3%
5) TOTAL, REVENUES			769,884.88	729,140.00	-5.3%
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		836,764.71	790,073.00	-5.6%
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			836,764.71	790,073.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(66,879.83)	(60,933.00)	-8.9%
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)			(66,879.83)	(60,933.00)	-8.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	994,521.93	927,642.10	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			994,521.93	927,642.10	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			994,521.93	927,642.10	-6.7%
2) Ending Net Position, June 30 (E + F1e)			927,642.10	866,709.10	-6.6%
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	927,642.10	866,709.10	-6.6%

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)	7,343.45	7,253.66	7,325.12	7,499.84	7,499.84	7,499.84
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)	7,343.45	7,253.66	7,325.12	7,499.84	7,499.84	7,499.84
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,343.45	7,253.66	7,325.12	7,499.84	7,499.84	7,499.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

FEDERAL PROGRAM NAME	NCLB TITLE I	NCLBL MIGRANT	SPEC ED IDEA	TITLE IIC PERKINS	TITLE II TCHR QUALITY	TITLE III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.01	84.318	84.027	84.048	84.367	84.365	
RESOURCE CODE	3010	3060/3061	3310	3550	4035	4203	
REVENUE OBJECT	8290	8290	8181	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	937.38	0.00	0.00	0.07	7,618.42	2,130.95	10,686.82
2. a. Current Year Award	1,752,231.74	422,073.98	1,177,587.00	244,472.00	236,825.00	191,142.00	4,024,331.72
b. Transferability (NCLB)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,752,231.74	422,073.98	1,177,587.00	244,472.00	236,825.00	191,142.00	4,024,331.72
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,753,169.12	422,073.98	1,177,587.00	244,472.07	244,443.42	193,272.95	4,035,018.54
REVENUES							
5. Unearned Revenue Deferred from Prior Year	936.12	0.00	0.00	0.00	0.00	0.00	936.12
6. Cash Received in Current Year	1,752,233.00	343,239.29	742,456.00	50,513.28	222,896.52	186,372.55	3,297,710.64
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	1,753,169.12	343,239.29	742,456.00	50,513.28	222,896.52	186,372.55	3,298,646.76
EXPENDITURES							
9. Donor-Authorized Expenditures	1,753,169.12	422,073.98	1,177,587.00	244,472.00	226,873.01	170,279.75	3,994,454.86
10. Non Donor-Authorized Expenditures			1,202,904.31				1,202,904.31
11. Total Expenditures (lines 9 & 10)	1,753,169.12	422,073.98	2,380,491.31	244,472.00	226,873.01	170,279.75	5,197,359.17
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(78,834.69)	(435,131.00)	(193,958.72)	(3,976.49)	16,092.80	(695,808.10)
a. Unearned Revenue						16,092.83	16,092.83
b. Accounts Payable							0.00
c. Accounts Receivable		78,834.69	435,131.00	193,958.72	3,976.49		711,900.90
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.07	17,570.41	22,993.20	40,563.68
15. If Carryover is allowed, enter line 14 amount here					17,570.41	22,993.20	40,563.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,753,169.12	422,073.98	1,177,587.00	244,472.00	226,873.01	170,279.72	3,994,454.83

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

STATE PROGRAM NAME	PROP 20 LOTTERY	SPECIAL ED	SP ED MENTAL HEALTH	QEIA	OTHER STATE	TOTAL
RESOURCE CODE	6300	6500	6512	7400	7810	
REVENUE OBJECT	8560	8311	8311	8590	8311	
LOCAL DESCRIPTION (if any)					CTE PROGRAMS	
AWARD						
1. Prior Year Restricted Ending Balance	130,490.65			2,271,940.43		2,402,431.08
2. a. Current Year Award	294,586.08	3,429,428.27	340,764.00	2,881,925.00	464,443.00	7,411,146.35
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	294,586.08	3,429,428.27	340,764.00	2,881,925.00	464,443.00	7,411,146.35
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	425,076.73	3,429,428.27	340,764.00	5,153,865.43	464,443.00	9,813,577.43
REVENUES						
5. Cash Received in Current Year	30,646.72	3,255,246.27	277,559.00	2,881,925.00	464,443.00	6,909,819.99
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	263,939.36	174,182.00	63,205.00	0.00	0.00	501,326.36
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	263,939.36	174,182.00	63,205.00	0.00	0.00	501,326.36
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	294,586.08	3,429,428.27	340,764.00	2,881,925.00	464,443.00	7,411,146.35
EXPENDITURES						
10. Donor-Authorized Expenditures	292,270.40	3,429,428.27	340,764.00	3,291,323.12	464,443.00	7,818,228.79
11. Non Donor-Authorized Expenditures		4,356,946.96	120,958.85		12,623.43	4,490,529.24
12. Total Expenditures (line 10 plus line 11)	292,270.40	7,786,375.23	461,722.85	3,291,323.12	477,066.43	12,308,758.03
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	132,806.33	0.00	0.00	1,862,542.31	0.00	1,995,348.64

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	35,066,575.48	301	0.00	303	35,066,575.48	305	194,096.99		307	34,872,478.49	309
2000 - Classified Salaries	12,424,001.32	311	6,761.83	313	12,417,239.49	315	794,498.34		317	11,622,741.15	319
3000 - Employee Benefits (Excluding 3800)	14,012,065.48	321	572,155.42	323	13,439,910.06	325	1,284,038.49		327	12,155,871.57	329
4000 - Books, Supplies Equip Replace. (6500)	6,999,702.41	331	0.00	333	6,999,702.41	335	456,524.72		337	6,543,177.69	339
5000 - Services. . . & 7300 - Indirect Costs	8,812,122.89	341	2,654.21	343	8,809,468.68	345	460,761.03		347	8,348,707.65	349
TOTAL					76,732,896.12	365	TOTAL			73,542,976.55	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	28,504,063.96		375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,689,076.30		380
3. STRS.	3101 & 3102	2,441,174.98		382
4. PERS.	3201 & 3202	271,742.70		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	565,643.75		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,254,435.62		385
7. Unemployment Insurance.	3501 & 3502	14,674.90		390
8. Workers' Compensation Insurance.	3601 & 3602	729,656.33		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	353,288.09		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		38,823,756.63		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		72,925.80		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		38,750,830.83		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.		52.69%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	52.69%
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).	73,542,976.55
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	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)	44,017,743.56		44,017,743.56			44,430,325.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,258.71		7,258.71			7,343.45
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)	7,343.45		7,343.45	7,499.84		7,499.84
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)			7,343.45			7,499.84
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2014-15 Actual			2015-16 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	143,594.50		143,594.50	143,602.00		143,602.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	23,151,827.09		23,151,827.09	23,187,020.00		23,187,020.00
5. Unsecured Roll Taxes (Object 8042)	1,208,673.41		1,208,673.41	1,045,155.00		1,045,155.00
6. Prior Years' Taxes (Object 8043)	(182,851.05)		(182,851.05)	(80,105.00)		(80,105.00)
7. Supplemental Taxes (Object 8044)	577,833.92		577,833.92	924,524.00		924,524.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	404,985.32		404,985.32	442,419.00		442,419.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	7,022.59		7,022.59	6,456.00		6,456.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	330,919.70		330,919.70	352,551.00		352,551.00
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)	25,642,005.48	0.00	25,642,005.48	26,021,622.00	0.00	26,021,622.00
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)	25,642,005.48	0.00	25,642,005.48	26,021,622.00	0.00	26,021,622.00

	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)			655,938.00			691,609.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			655,938.00			691,609.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	36,537,980.00		36,537,980.00	47,469,912.00		47,469,912.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(45,667.00)		(45,667.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	36,492,313.00	0.00	36,492,313.00	47,469,912.00	0.00	47,469,912.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	77,089,953.34		77,089,953.34	88,813,997.67		88,813,997.67
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,730.96		35,730.96	25,000.00		25,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2014-15 Actual			2015-16 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			44,017,743.56			44,430,325.83
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0117			1.0213
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			44,430,325.83			47,110,081.40
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,642,005.48			26,021,622.00
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)			881,214.00			899,980.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			19,444,258.35			21,780,068.40
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			19,444,258.35			21,780,068.40
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])			20,907.04			13,459.35
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,662,912.52			26,035,081.35
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)			19,423,351.31			21,766,609.05
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,662,912.52			
b. State Subventions (Line D8)			19,423,351.31			
c. Less: Excluded Appropriations (Line C23)			655,938.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			44,430,325.83			

[illegible]

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,470,636.47
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 58,460,066.72

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.23%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,167,160.71
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	178,463.28
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,568.15
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	38,866.04
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)	343,649.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,760,707.53
9. Carry-Forward Adjustment (Part IV, Line F)	(65,947.96)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,694,759.57

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	44,454,854.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,888,100.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,331,966.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,436,239.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	715.89
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	591,821.74
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,780,448.79
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,815,000.65
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)	72,299,147.09

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.20%

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) 5.11%

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>3,760,707.53</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(32,707.72)</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 (5.43%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.43%) times Part III, Line B18); zero if positive	<u>(197,843.88)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(197,843.88)</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>4.93%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-98,921.94) is applied to the current year calculation and the remainder (\$-98,921.94) is deferred to one or more future years:	<u>5.06%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-65,947.96) is applied to the current year calculation and the remainder (\$-131,895.92) is deferred to one or more future years:	<u>5.11%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(65,947.96)</u>

Approved indirect cost rate: 5.43%
Highest rate used in any program: 5.43%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,248,383.02	19,226.26	1.54%
01	3060	368,655.44	5,962.26	1.62%
01	3061	45,131.82	2,324.45	5.15%
01	3310	2,257,888.00	122,603.31	5.43%
01	3550	210,398.10	10,474.00	4.98%
01	4035	210,445.81	11,427.20	5.43%
01	4203	166,940.91	3,338.81	2.00%
01	6500	4,738,778.77	257,315.68	5.43%
01	6512	343,993.15	18,678.82	5.43%
01	7090	37,727.12	1,131.80	3.00%
01	7091	25,517.29	656.42	2.57%
01	7400	3,120,863.25	169,462.87	5.43%
01	7405	655,790.73	35,615.40	5.43%
01	7810	452,490.76	24,575.67	5.43%
01	8150	2,052,258.24	111,437.62	5.43%
13	5310	2,810,762.57	152,624.40	5.43%
13	5330	4,238.08	230.13	5.43%

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	0.44		130,490.65	130,491.09
2. State Lottery Revenue	8560	1,024,727.19		294,586.08	1,319,313.27
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,024,727.63	0.00	425,076.73	1,449,804.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,024,727.00			1,024,727.00
4. Books and Supplies	4000-4999	0.00		292,270.40	292,270.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,024,727.00	0.00	292,270.40	1,316,997.40
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.63	0.00	132,806.33	132,806.96
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for 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	79,951,922.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,294,746.02
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	715.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,640,868.75
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	404,248.57
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	375,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,420,833.21
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)				72,236,343.62

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)		7,253.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,958.61
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.)	61,313,116.02	8,449.94
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)	61,313,116.02	8,449.94
B. Required effort (Line A.2 times 90%)	55,181,804.42	7,604.95
C. Current year expenditures (Line I.E and Line II.B)	72,236,343.62	9,958.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	38,472,940.02	17,124,281.54	55,597,221.56	2,884,042.85		58,481,264.41			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,799,079.76	578,189.00	2,377,268.76	123,318.12		2,500,586.88			
3300	Independent Study Centers	550,457.51	121,222.19	671,679.70	34,842.62		706,522.32			
3400	Opportunity Schools	31,869.96	0.00	31,869.96	1,653.22		33,523.18			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	184,153.27	0.00	184,153.27	9,552.74		193,706.01			
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	307,215.46	0.00	307,215.46	15,936.45		323,151.91			
4850	Migrant Education	413,678.10	0.00	413,678.10	21,459.08		435,137.18			
5000-5999	Special Education	11,475,631.62	3,144,162.36	14,619,793.98	758,385.24		15,378,179.22			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	8,916.48	0.00	8,916.48	462.53		9,379.01			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	715.89	0.00	715.89	37.14	753.03				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					150,000.00	150,000.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					500,348.00	500,348.00			
----	Other Outgo					979,248.57	979,248.57			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						253,787.71	253,787.71	159,189.92	412,977.63
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(152,854.53)	(152,854.53)
----	Total General Fund and Charter Schools Funds Expenditures	53,244,658.07	21,221,642.80	74,466,300.87	3,856,025.38	1,629,596.57	79,951,922.82			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	35,952,911.41	627,287.16	40,821.53	0.00	236,748.05	0.00	1,615,171.87			0.00	0.00	38,472,940.02
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	1,280,000.13	19.96	58,808.21	229,682.89	228,789.75	0.00	1,778.82			0.00	0.00	1,799,079.76
3300	Independent Study Centers	397,608.03	0.00	21,144.10	70,445.24	61,260.14	0.00	0.00			0.00	0.00	550,457.51
3400	Opportunity Schools	31,869.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31,869.96
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	162,283.43	7,916.78	0.00	0.00	0.00	0.00	13,925.35			27.71	0.00	184,153.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	62,104.55	31,159.51	3,144.01	85,608.47	125,198.92	0.00	0.00			0.00	0.00	307,215.46
4850	Migrant Education	75,555.18	6,070.51	55,134.94	77,406.35	194,495.12	650.00	4,366.00			0.00	0.00	413,678.10
5000-5999	Special Education	9,714,367.81	450,201.81	0.00	248,944.77	461,712.40	589,385.38	11,019.45			0.00	0.00	11,475,631.62
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	0.00	8,916.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,916.48
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		715.89	0.00	0.00	0.00	715.89
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		47,676,700.50	1,131,572.21	179,052.79	712,087.72	1,308,204.38	590,035.38	1,646,261.49	715.89	0.00	27.71	0.00	53,244,658.07

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	9,637,061.61	7,308,368.56	178,851.37	17,124,281.54
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	380,898.20	197,290.80	0.00	578,189.00
3300	Independent Study Centers	67,415.61	53,806.58	0.00	121,222.19
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,483,143.44	731,410.79	929,608.13	3,144,162.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		253,787.71		253,787.71
Total Allocated Support Costs		11,568,518.86	8,544,664.44	1,108,459.50	21,221,642.80

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

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)	630,687.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,568.15
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,167,160.71
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	178,463.28
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	4,008,879.92
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	53,244,658.07
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,221,642.80
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	74,466,300.87
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,815,000.65
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,815,000.65
D. Total Direct Charged and Allocated Costs (B3 + C5)		77,281,301.52
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.19%

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	150,000.00				150,000.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			500,348.00		500,348.00
Other Outgo (Objects 1000-7999)				979,248.57	979,248.57
Total Other Costs	150,000.00	0.00	500,348.00	979,248.57	1,629,596.57

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,369,908.11	2,524,428.60	3,632,835.26	4,041,346.91	8,544,664.44	0.00	1,108,459.50
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	285.90	285.90	285.90	285.90	407.48		136.60
3100 Alternative Schools							
3200 Continuation Schools	11.30	11.30	11.30	11.30	11.00		
3300 Independent Study Centers	2.00	2.00	2.00	2.00	3.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	44.00	44.00	44.00	44.00	40.78		710.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)					14.15		
C. Total Allocation Factors	343.20	343.20	343.20	343.20	476.41	0.00	846.60

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									701
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	403,363.83	0.00	0.00	0.00	0.00	1,149,839.19	2,651,124.67		4,204,327.69
2000-2999	Classified Salaries	478,846.72	0.00	0.00	0.00	0.00	1,057,947.24	549,066.46		2,085,860.42
3000-3999	Employee Benefits	254,067.94	0.00	0.00	0.00	0.00	689,922.06	1,105,816.23		2,049,806.23
4000-4999	Books and Supplies	113,726.45	0.00	0.00	0.00	0.00	21,170.25	29,071.44		163,968.14
5000-5999	Services and Other Operating Expenditures	208,490.02	0.00	0.00	0.00	0.00	2,850,600.33	85,628.21		3,144,718.56
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	1,458,494.96	0.00	0.00	0.00	0.00	5,769,479.07	4,420,707.01	0.00	11,648,681.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	423,173.48		423,173.48
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	3,164,552.66								3,164,552.66
	Total Indirect Costs and PCR Allocations	3,164,552.66	0.00	0.00	0.00	0.00	0.00	423,173.48	0.00	3,587,726.14
	TOTAL COSTS	4,623,047.62	0.00	0.00	0.00	0.00	5,769,479.07	4,843,880.49	0.00	15,236,407.18
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	160,007.37	0.00		160,007.37
2000-2999	Classified Salaries	162,961.46	0.00	0.00	0.00	0.00	900,481.10	527,231.74		1,590,674.30
3000-3999	Employee Benefits	54,012.84	0.00	0.00	0.00	0.00	304,451.73	148,881.43		507,346.00
4000-4999	Books and Supplies	45,672.10	0.00	0.00	0.00	0.00	377.81	0.00		46,049.91
5000-5999	Services and Other Operating Expenditures	37,847.00	0.00	0.00	0.00	0.00	54.78	33,499.58		71,401.36
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	300,493.40	0.00	0.00	0.00	0.00	1,365,372.79	709,612.75	0.00	2,375,478.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,603.31		122,603.31
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	122,603.31	0.00	122,603.31
	TOTAL BEFORE OBJECT 8980	300,493.40	0.00	0.00	0.00	0.00	1,365,372.79	832,216.06	0.00	2,498,082.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,202,904.31
	TOTAL COSTS									1,295,177.94

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		403,363.83	0.00	0.00	0.00	0.00	989,831.82	2,651,124.67		4,044,320.32	
2000-2999	Classified Salaries		315,885.26	0.00	0.00	0.00	0.00	157,466.14	21,834.72		495,186.12	
3000-3999	Employee Benefits		200,055.10	0.00	0.00	0.00	0.00	385,470.33	956,934.80		1,542,460.23	
4000-4999	Books and Supplies		68,054.35	0.00	0.00	0.00	0.00	20,792.44	29,071.44		117,918.23	
5000-5999	Services and Other Operating Expenditures		170,643.02	0.00	0.00	0.00	0.00	2,850,545.55	52,128.63		3,073,317.20	
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		1,158,001.56	0.00	0.00	0.00	0.00	4,404,106.28	3,711,094.26	0.00	9,273,202.10	
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	300,570.17		300,570.17	
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		3,164,552.66								3,164,552.66	
	Total Indirect Costs and PCR Allocations		3,164,552.66	0.00	0.00	0.00	0.00	0.00	300,570.17	0.00	3,465,122.83	
	TOTAL BEFORE OBJECT 8980		4,322,554.22	0.00	0.00	0.00	0.00	4,404,106.28	4,011,664.43	0.00	12,738,324.93	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)											1,202,904.31
	TOTAL COSTS											13,941,229.24
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)												
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	8,866.26		8,866.26	
2000-2999	Classified Salaries		315,885.26	0.00	0.00	0.00	0.00	0.00	0.00		315,885.26	
3000-3999	Employee Benefits		76,616.80	0.00	0.00	0.00	0.00	0.00	924.38		77,541.18	
4000-4999	Books and Supplies		66,733.58	0.00	0.00	0.00	0.00	4,659.47	25,694.23		97,087.28	
5000-5999	Services and Other Operating Expenditures		151,852.50	0.00	0.00	0.00	0.00	14,486.03	8,090.29		174,428.82	
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		611,088.14	0.00	0.00	0.00	0.00	19,145.50	43,575.16	0.00	673,808.80	
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980		611,088.14	0.00	0.00	0.00	0.00	19,145.50	43,575.16	0.00	673,808.80	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)											1,202,904.31
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)											4,490,529.24
	TOTAL COSTS											6,367,242.35

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

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	11,675,678.66	5,695,887.66
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	11,675,678.66	5,695,887.66
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	699.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	699.00	

SELPA: Santa Barbara County (AR)

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: Santa Barbara County (AR)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Santa Barbara County (AR)

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	15,236,407.18		
2. Less: Expenditures paid from federal sources	1,295,177.94		
3. Expenditures paid from state and local sources	13,941,229.24	11,675,678.66	
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	13,941,229.24	11,675,678.66	2,265,550.58
4. Special education unduplicated pupil count	701	699	
5. Per capita state and local expenditures (A3/A4)	19,887.63	16,703.40	3,184.23

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: Santa Barbara County (AR)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	<u>6,367,242.35</u>	<u>5,695,887.66</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>6,367,242.35</u>	<u>5,695,887.66</u>	<u>671,354.69</u>
b. Per capita local expenditures (B1a/A4)	<u>9,083.08</u>	<u>8,148.62</u>	<u>934.46</u>

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

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

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

BRENDA HOFF
Contact Name

805-878-8157
Telephone Number

FISCAL SERVICES DIRECTOR
Title

BHOFF@SMJUHSD.ORG
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									701
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	524,005.65	0.00	0.00	0.00	0.00	1,141,076.75	2,635,501.60		4,300,584.00
2000-2999	Classified Salaries	542,260.43	0.00	0.00	0.00	0.00	1,106,037.26	615,003.50		2,263,301.19
3000-3999	Employee Benefits	294,197.02	0.00	0.00	0.00	0.00	688,731.55	1,076,088.93		2,059,017.50
4000-4999	Books and Supplies	64,900.00	0.00	0.00	0.00	0.00	83,683.54	0.00		148,583.54
5000-5999	Services and Other Operating Expenditures	110,480.00	0.00	0.00	0.00	0.00	3,115,942.00	11,707.00		3,238,129.00
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	1,535,843.10	0.00	0.00	0.00	0.00	6,135,471.10	4,338,301.03	0.00	12,009,615.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	461,511.97		461,511.97
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	461,511.97	0.00	461,511.97
	TOTAL COSTS	1,535,843.10	0.00	0.00	0.00	0.00	6,135,471.10	4,799,813.00	0.00	12,471,127.20
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	488,941.64	0.00	0.00	0.00	0.00	977,521.75	2,635,501.60		4,101,964.99
2000-2999	Classified Salaries	367,940.66	0.00	0.00	0.00	0.00	170,160.48	24,215.70		562,316.84
3000-3999	Employee Benefits	221,249.42	0.00	0.00	0.00	0.00	377,988.64	914,315.95		1,513,554.01
4000-4999	Books and Supplies	16,900.00	0.00	0.00	0.00	0.00	83,683.54	0.00		100,583.54
5000-5999	Services and Other Operating Expenditures	109,330.00	0.00	0.00	0.00	0.00	3,115,942.00	11,707.00		3,236,979.00
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	1,204,361.72	0.00	0.00	0.00	0.00	4,725,296.41	3,585,740.25	0.00	9,515,398.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	326,552.07		326,552.07
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	326,552.07	0.00	326,552.07
	TOTAL BEFORE OBJECT 8980	1,204,361.72	0.00	0.00	0.00	0.00	4,725,296.41	3,912,292.32	0.00	9,841,950.45
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,437,279.00
	TOTAL COSTS									11,279,229.45

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	2,218.55	0.00	0.00	0.00	0.00	0.00	2,400.00		4,618.55
2000-2999	Classified Salaries	367,940.66	0.00	0.00	0.00	0.00	0.00	0.00		367,940.66
3000-3999	Employee Benefits	84,714.48	0.00	0.00	0.00	0.00	0.00	508.46		85,222.94
4000-4999	Books and Supplies	15,500.00	0.00	0.00	0.00	0.00	18,501.54	0.00		34,001.54
5000-5999	Services and Other Operating Expenditures	109,030.00	0.00	0.00	0.00	0.00	0.00	407.00		109,437.00
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	579,403.69	0.00	0.00	0.00	0.00	18,501.54	3,315.46	0.00	601,220.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	579,403.69	0.00	0.00	0.00	0.00	18,501.54	3,315.46	0.00	601,220.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,437,279.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									4,811,274.87
	TOTAL COSTS									6,849,774.56

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									701
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	403,363.83	0.00	0.00	0.00	0.00	1,149,839.19	2,651,124.67		4,204,327.69
2000-2999	Classified Salaries	478,846.72	0.00	0.00	0.00	0.00	1,057,947.24	549,066.46		2,085,860.42
3000-3999	Employee Benefits	254,067.94	0.00	0.00	0.00	0.00	689,922.06	1,105,816.23		2,049,806.23
4000-4999	Books and Supplies	113,726.45	0.00	0.00	0.00	0.00	21,170.25	29,071.44		163,968.14
5000-5999	Services and Other Operating Expenditures	208,490.02	0.00	0.00	0.00	0.00	2,850,600.33	85,628.21		3,144,718.56
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	1,458,494.96	0.00	0.00	0.00	0.00	5,769,479.07	4,420,707.01	0.00	11,648,681.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	423,173.48		423,173.48
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)	3,164,552.66								3,164,552.66
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	423,173.48	0.00	423,173.48
	TOTAL COSTS	1,458,494.96	0.00	0.00	0.00	0.00	5,769,479.07	4,843,880.49	0.00	12,071,854.52
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	160,007.37	0.00		160,007.37
2000-2999	Classified Salaries	162,961.46	0.00	0.00	0.00	0.00	900,481.10	527,231.74		1,590,674.30
3000-3999	Employee Benefits	54,012.84	0.00	0.00	0.00	0.00	304,451.73	148,881.43		507,346.00
4000-4999	Books and Supplies	45,672.10	0.00	0.00	0.00	0.00	377.81	0.00		46,049.91
5000-5999	Services and Other Operating Expenditures	37,847.00	0.00	0.00	0.00	0.00	54.78	33,499.58		71,401.36
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	300,493.40	0.00	0.00	0.00	0.00	1,365,372.79	709,612.75	0.00	2,375,478.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	122,603.31		122,603.31
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	122,603.31	0.00	122,603.31
	TOTAL BEFORE OBJECT 8980	300,493.40	0.00	0.00	0.00	0.00	1,365,372.79	832,216.06	0.00	2,498,082.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,202,904.31
										1,295,177.94

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	403,363.83	0.00	0.00	0.00	0.00	989,831.82	2,651,124.67		4,044,320.32
2000-2999	Classified Salaries	315,885.26	0.00	0.00	0.00	0.00	157,466.14	21,834.72		495,186.12
3000-3999	Employee Benefits	200,055.10	0.00	0.00	0.00	0.00	385,470.33	956,934.80		1,542,460.23
4000-4999	Books and Supplies	68,054.35	0.00	0.00	0.00	0.00	20,792.44	29,071.44		117,918.23
5000-5999	Services and Other Operating Expenditures	170,643.02	0.00	0.00	0.00	0.00	2,850,545.55	52,128.63		3,073,317.20
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	1,158,001.56	0.00	0.00	0.00	0.00	4,404,106.28	3,711,094.26	0.00	9,273,202.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	300,570.17		300,570.17
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)	3,164,552.66								3,164,552.66
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	300,570.17	0.00	300,570.17
	TOTAL BEFORE OBJECT 8980	1,158,001.56	0.00	0.00	0.00	0.00	4,404,106.28	4,011,664.43	0.00	9,573,772.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,202,904.31
	TOTAL COSTS									10,776,676.58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,866.26		8,866.26
2000-2999	Classified Salaries	315,885.26	0.00	0.00	0.00	0.00	0.00	0.00		315,885.26
3000-3999	Employee Benefits	76,616.80	0.00	0.00	0.00	0.00	0.00	924.38		77,541.18
4000-4999	Books and Supplies	66,733.58	0.00	0.00	0.00	0.00	4,659.47	25,694.23		97,087.28
5000-5999	Services and Other Operating Expenditures	151,852.50	0.00	0.00	0.00	0.00	14,486.03	8,090.29		174,428.82
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	611,088.14	0.00	0.00	0.00	0.00	19,145.50	43,575.16	0.00	673,808.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	611,088.14	0.00	0.00	0.00	0.00	19,145.50	43,575.16	0.00	673,808.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,202,904.31
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)									4,490,529.24
	TOTAL COSTS									6,367,242.35

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

SELPA: Santa Barbara County (AR)

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: Santa Barbara County (AR)

SECTION 2

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

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

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

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

<p>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)</p>		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)	

SELPA: Santa Barbara County (AR)

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	12,471,127.20		
2. Less: Expenditures paid from federal sources	1,191,897.75		
3. Expenditures paid from state and local sources	11,279,229.45	10,776,676.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,279,229.45	10,776,676.58	502,552.87
4. Special education unduplicated pupil count	701	701	
5. Per capita state and local expenditures (A3/A4)	16,090.20	15,373.29	716.91

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: Santa Barbara County (AR)

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	6,849,774.56	6,367,242.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,849,774.56	6,367,242.35	482,532.21
b. Per capita local expenditures (B1a/A4)	9,771.43	9,083.08	688.35

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.

BRENDA HOFF
Contact Name

805-922-4573 X4403
Telephone Number

FISCAL SERVICES DIRECTOR
Title

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E-mail Address

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	73,186	-	73,186			-	73,186	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	280,188	-	280,188			-	280,188	Instructional Library, Media and Technology
[see extract]	2700	5,433	-	5,433			-	5,433	School Site Administration
[see extract]	3600	352,872	-	352,872			-	352,872	Home-to-School Transportation
[see extract]	3700	172,336	-	172,336			-	172,336	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	0	-	-			-	-	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	0	-	-			-	-	All Other General Administration
[see extract]	7700	0	-	-			-	-	Centralized Data Processing
[see extract]	8100	321,442	-	321,442			-	321,442	Plant Services
[see extract]	8500	8,621,192	-	8,621,192			-	8,621,192	Facilities Acquisition and Construction
9410			162,217	-		162,217	-	-	Land
9420			98,333	-		38,207	60,126	-	Land Improvements
9430			8,227,250	-		8,227,250	-	-	Buildings
9440			1,338,849	-		390,370	948,479	-	Equipment
9450					8,818,044		8,818,044	-	Work In Progress
TOTALS			9,826,649	9,826,649	8,818,044	8,818,044	9,826,649	9,826,649	

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	3,475,000	-	3,475,000			-	3,475,000	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	395,573	-	395,573			-	395,573	Debt Service, Other Debt Service - Principal
9661			3,475,000	-			3,475,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					289,237		289,237	-	COPS Payable
9667					60,190		60,190	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			395,573	-		349,427	46,146	-	Other General Long-Term Debt
TOTALS			3,870,573	3,870,573	349,427	349,427	3,870,573	3,870,573	

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	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		28,996,159	28,996,159	-			28,996,159	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		1,164,920	1,164,920	-			1,164,920	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661			-	28,996,159		1,164,920	-	30,161,079	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	1,164,920	1,164,920		-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS			30,161,079	30,161,079	1,164,920	1,164,920	30,161,079	30,161,079	

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	(0000-1999)						-	-	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	

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					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	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							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

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				736,833		736,833	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				1,598,783		1,598,783	-	Debt Service, Debt Service - Interest
9500						1,598,783	-	1,598,783	Accounts Payable
9661						736,833	-	736,833	General Obligation Bonds Payable
TOTALS					2,335,616	2,335,616	2,335,616	2,335,616	

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					4,042	-	4,042	Instruction
n/a	2100					1,098	-	1,098	Instructional Supervision and Administration
n/a	2420				2,044		2,044	-	Instructional Library, Media and Technology
n/a	2700				3,548		3,548	-	School Site Administration
n/a	3600					10,280	-	10,280	Home-to-School Transportation
n/a	3700					3,470	-	3,470	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					17,064	-	17,064	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100				16,698		16,698	-	Plant Services
9665					13,664		13,664	-	Compensated Absences Payable
TOTALS					35,954	35,954	35,954	35,954	

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	1000					397,500	-	397,500	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
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100					1,088,344	-	1,088,344	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					397,500		397,500	-	Other General Long-Term Debt
979Z					1,088,344		1,088,344	-	Fund Balance/Net Position
TOTALS					1,485,844	1,485,844	1,485,844	1,485,844	

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	
	7200						-	-	All Other General Administration
9410							-	-	Land
9420					80,264		80,264	-	Land Improvements
9430					641,274		641,274	-	Buildings
9440					1,269,034		1,269,034	-	Equipment
9450						1,990,572	-	1,990,572	Work in Progress
TOTALS					1,990,572	1,990,572	1,990,572	1,990,572	

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						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000				3,861,624		3,861,624	-	Depreciation (Unallocated)
9425						879,766	-	879,766	Accumulated Depreciation - Land Improvements
9435						2,201,672	-	2,201,672	Accumulated Depreciation - Buildings
9445						780,186	-	780,186	Accumulated Depreciation - Equipment
TOTALS					3,861,624	3,861,624	3,861,624	3,861,624	

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					302,319	-	302,319	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490						278,059	-	278,059	Deferred Outflows of Resources
9661					580,378		580,378	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					580,378	580,378	580,378	580,378	

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		801,753	801,753	-			801,753	-	Cash in County Treasury
9111		(3,501)	-	3,501			-	3,501	Fair Value Adjustment to Cash in County Treasury
9120		128,866	128,866	-			128,866	-	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		786	786	-			786	-	Accounts Receivable
9310		222	222	-			222	-	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							-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-			-	-	Deferred Outflows of Resources - other
9500		(926)	926	-			926	-	Accounts Payable
9610		1,410	-	1,410			-	1,410	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							-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-			-	-	Deferred Inflows of Resources - other
979Z			-	927,642			-	927,642	Fund Balance/Net Position
TOTALS			932,553	932,553	0	0	932,553	932,553	

Entry 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

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				48,512		48,512	-	Instruction
n/a	2100				1,519		1,519	-	Instructional Supervision and Administration
n/a	2420				1,280		1,280	-	Instructional Library, Media and Technology
n/a	2700				3,032		3,032	-	School Site Administration
n/a	3600				374		374	-	Home-to-School Transportation
n/a	3700				545		545	-	Food Services
n/a	3900				5,487		5,487	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				2,807		2,807	-	All Other General Administration
n/a	7700				116		116	-	Centralized Data Processing
n/a	8100				5,207		5,207	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					-	68,879	-	68,879	Fund Balance/Net Position
TOTALS					68,879	68,879	68,879	68,879	

Entry 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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
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 Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

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	375,000	-	-			-	-	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		375,000	-	-			-	-	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	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
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	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		334,971	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		333,783	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		222					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		1,410					-	-	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	

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	0	-	-			-	-	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
									Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7615	9300	0	-	-			-	-	
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	375,000	-	375,000			-	375,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		375,000	375,000	-			375,000	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							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									
			375,000	375,000	0	0	375,000	375,000	

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)									
9310		334,971	-	334,971			-	334,971	Due From Other Funds
9610		333,783	333,783	-			333,783	-	Due To Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9310		222	-	222			-	222	Due From Other Funds
9610		1,410	1,410	-			1,410	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			335,193	335,193	0	0	335,193	335,193	

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				345,764		345,764	-	Instruction
n/a	2100				110,972		110,972	-	Instructional Supervision and Administration
n/a	2420				26,029		26,029	-	Instructional Library, Media and Technology
n/a	2700				57,933		57,933	-	School Site Administration
n/a	3600				16,244		16,244	-	Home-to-School Transportation
n/a	3700				55,458		55,458	-	Food Services
n/a	3900				198,993		198,993	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				14,792		14,792	-	All Other General Administration
n/a	7700				5,173		5,173	-	Centralized Data Processing
n/a	8100				194,536		194,536	-	Plant Services
9664						1,025,894	-	1,025,894	Net OPEB Obligation
TOTALS					1,025,894	1,025,894	1,025,894	1,025,894	

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	

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	
n/a	1000				2,824,480		2,824,480	-	Instruction
n/a	2100				132,022		132,022	-	Instructional Supervision and Administration
n/a	2420				102,810		102,810	-	Instructional Library, Media and Technology
n/a	2700				305,773		305,773	-	School Site Administration
n/a	3600				64,063		64,063	-	Home-to-School Transportation
n/a	3700				61,507		61,507	-	Food Services
n/a	3900				328,326		328,326	-	All Other Pupil Services
n/a	4000				53,364		53,364	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				200,425		200,425	-	All Other General Administration
n/a	7700				10,378		10,378	-	Centralized Data Processing
n/a	8100				351,049		351,049	-	Plant Services
9490						3,804,728	-	3,804,728	Deferred Outflows of Resources - pensions only
9663					13,300,948		13,300,948	-	Net Pension Liability (Asset)
9690						13,930,417	-	13,930,417	Deferred Inflows of Resources - pensions only
TOTALS					17,735,145	17,735,145	17,735,145	17,735,145	

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	
3100-3299	1000	2,712,918	-	2,712,918			-	2,712,918	Instruction
3100-3299	2100	130,736	-	130,736			-	130,736	Instructional Supervision and Administration
3100-3299	2420	129,435	-	129,435			-	129,435	Instructional Library, Media and Technology
3100-3299	2700	325,938	-	325,938			-	325,938	School Site Administration
3100-3299	3600	80,653	-	80,653			-	80,653	Home-to-School Transportation
3100-3299	3700	77,435	-	77,435			-	77,435	Food Services
3100-3299	3900	360,755	-	360,755			-	360,755	All Other Pupil Services
3100-3299	4000	49,938	-	49,938			-	49,938	Ancillary Services
3100-3299	5000	0	-	-			-	-	Community Services
3100-3299	6000	0	-	-			-	-	Enterprise Activities
3100-3299	7200	235,412	-	235,412			-	235,412	All Other General Administration
3100-3299	7700	0	-	-		13,065	-	13,065	Centralized Data Processing
3100-3299	8100	441,950	-	441,950			-	441,950	Plant Services
9490			4,545,170	-	13,065		4,558,235	-	Deferred Outflows of Resources - pensions only
TOTALS		4,545,170	4,545,170	4,545,170	13,065	13,065	4,558,235	4,558,235	

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				273,362		273,362	-	Instruction
n/a	2100				11,504		11,504	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700				19,139		19,139	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900				17,055		17,055	-	All Other Pupil Services
n/a	4000				5,592		5,592	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				5,486		5,486	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100				3		3	-	Plant Services
8590	(2000-9999)					332,141	-	332,141	All Other State Revenue (Program Revenues)
TOTALS					332,141	332,141	332,141	332,141	

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	6,825,717		Land
9420	18,111,415		Land Improvements
9425		4,331,977	Accumulated Depreciation - Land Improvements
9430	112,014,535		Buildings
9435		23,988,307	Accumulated Depreciation - Buildings
9440	15,485,309		Equipment
9445		12,075,575	Accumulated Depreciation - Equipment
9450	9,219,489		Work In Progress
9490			Deferred Outflows of Resources - pensions only
9490	2,875,375		Deferred Outflows of Resources - other
9661		75,597,502	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664		9,541,058	Net OPEB Obligation
9665		407,656	Compensated Absences Payable
9666		4,006,104	COPs Payable
9667		60,190	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		1,039,588	Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	-	33,483,883	Fund Balance/Net Position
Total	164,531,840	164,531,840	

Unaudited Actuals
 Santa Maria Joint Union High 2014-15 Unaudited Actuals
 Santa Barbara County Conversion from Governmental Funds to Governmental Activities
 Conversion Entry - CE001 Data by Function

42 69310 0000000
 Report ENTRY

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	26,327.55
01	3550	0	1110	1000	6400	20,000.00
01	7010	0	1110	1000	6400	23,112.26
01	7010	0	3800	1000	6400	3,746.19
Total, Instruction (Functions 1000-1999)						73,186.00
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
01	7405	0	0000	2420	6400	280,187.50
Total, Instructional Library, Media, and Technology (Function 2420)						280,187.50
01	0000	0	0000	2700	6400	5,432.76
Total, School Site Administration (Function 2700)						5,432.76
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	0000	3600	6400	352,872.48
Total, Home-to-School Transportation (Function 3600)						352,872.48
01	0000	0	0000	3700	6400	150,000.00
13	5310	0	0000	3700	6400	22,336.31
Total, Food Services (Function 3700)						172,336.31
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
01	0000	0	0000	8100	6400	89,971.71
01	0000	0	0000	8200	6400	171,887.48
01	8150	0	0000	8100	6400	34,320.77
01	8150	0	0000	8100	6500	6,262.05
21	9010	0	0000	8100	6400	19,000.00
Total, Plant Services (Functions 8000-8999 except 8500)						321,442.01

Unaudited Actuals
 2014-15 Unaudited Actuals
 Santa Maria Joint Union High
 Santa Barbara County Conversion from Governmental Funds to Governmental Activities
 Conversion Entry - CE001 Data by Function

42 69310 0000000
 Report ENTRY

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	6170	18,069.00
01	0000	0	0000	8500	6200	478,679.00
01	3550	0	0000	8500	6200	3,600.00
14	0000	0	0000	8500	6200	23,634.50
14	0000	0	0000	8500	6400	70,497.87
14	0000	0	0000	8500	6500	24,778.00
21	9010	0	0000	8500	4400	5,853.08
21	9010	0	0000	8500	5800	83,402.17
21	9010	0	0000	8500	5900	114.99
21	9010	0	0000	8500	6100	90,216.68
21	9010	0	0000	8500	6170	14,630.00
21	9010	0	0000	8500	6200	6,196,321.03
21	9010	0	0000	8500	6400	27,530.39
25	0000	0	0000	8500	5800	235,796.00
25	0000	0	0000	8500	6100	72,000.00
25	0000	0	0000	8500	6200	270,908.00
35	9010	0	0000	8500	6200	32,530.19
40	0000	0	0000	8500	5800	1,264.36
40	0000	0	0000	8500	6170	65,634.33
40	0000	0	0000	8500	6200	895,146.68
40	0000	0	0000	8500	6400	10,585.75
Total, Facilities Acquisition and Construction (Function 8500)						8,621,192.02
						<u>9,826,649.08</u>

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
21	9010	0	0000	8500	4400	5,853.08
Total, Noncapitalized Equipment (Object 4400)						5,853.08
21	9010	0	0000	8500	5800	83,402.17
21	9010	0	0000	8500	5900	114.99
25	0000	0	0000	8500	5800	235,796.00
40	0000	0	0000	8500	5800	1,264.36
Total, Services and Other Operating Expenditures (Objects 5000-5999)						320,577.52
21	9010	0	0000	8500	6100	90,216.68
25	0000	0	0000	8500	6100	72,000.00
Total, Land (Object 6100)						162,216.68
01	0000	0	0000	8500	6170	18,069.00
21	9010	0	0000	8500	6170	14,630.00
40	0000	0	0000	8500	6170	65,634.33
Total, Land Improvements (Object 6170)						98,333.33
01	0000	0	0000	8500	6200	478,679.00
01	3550	0	0000	8500	6200	3,600.00
14	0000	0	0000	8500	6200	23,634.50
21	9010	0	0000	8500	6200	6,196,321.03
25	0000	0	0000	8500	6200	270,908.00
35	9010	0	0000	8500	6200	32,530.19
40	0000	0	0000	8500	6200	895,146.68
Total, Buildings and Improvement of Buildings (Object 6200)						7,900,819.40
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	2700	6400	5,432.76
01	0000	0	0000	3600	6400	352,872.48
01	0000	0	0000	3700	6400	150,000.00
01	0000	0	0000	8100	6400	89,971.71
01	0000	0	0000	8200	6400	171,887.48
01	0000	0	1110	1000	6400	26,327.55

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	3550	0	1110	1000	6400	20,000.00
01	7010	0	1110	1000	6400	23,112.26
01	7010	0	3800	1000	6400	3,746.19
01	7405	0	0000	2420	6400	280,187.50
01	8150	0	0000	8100	6400	34,320.77
13	5310	0	0000	3700	6400	22,336.31
14	0000	0	0000	8500	6400	70,497.87
21	9010	0	0000	8100	6400	19,000.00
21	9010	0	0000	8500	6400	27,530.39
40	0000	0	0000	8500	6400	10,585.75
Total, Equipment (Object 6400)						<u>1,307,809.02</u>
01	8150	0	0000	8100	6500	6,262.05
14	0000	0	0000	8500	6500	24,778.00
Total, Equipment Replacement (Object 6500)						<u>31,040.05</u>
						<u>9,826,649.08</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		60,126	
Equipment	9440		948,479	
Work In Progress	9450		8,818,044	
Instruction		1000		73,186
Instructional Library, Media and Technology		2420		280,188
School Site Administration		2700		5,433
Home-to-School Transportation		3600		352,872
Food Services		3700		172,336
Plant Services		8100		321,442
Facilities Acquisition and Construction		8500		8,621,192
		Total	9,826,649	9,826,649

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		3,475,000	
COPS Payable	9666		289,237	
Capital Leases Payable	9667		60,190	
Other General Long-Term Debt	9669		46,146	
Debt Service-Principal		9101		3,870,573
		Total	3,870,573	3,870,573

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		28,996,159	
All Other Financing Sources	8979		1,164,920	
General Obligation Bonds Payable	9661			30,161,079
		Total	30,161,079	30,161,079

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
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CE005 Disposal of Capital Assets

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

Total	0	0
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Entry #	Object	Function	Debit	Credit
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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
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Entry #		Object	Function	Debit	Credit
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.				
	Instructional Library, Media and Technology		2420	2,044	
	School Site Administration		2700	3,548	
	Plant Services		8100	16,698	
	Compensated Absences Payable	9665		13,664	
	Instruction		1000		4,042
	Instructional Supervision and Administration		2100		1,098
	Home-to-School Transportation		3600		10,280
	Food Services		3700		3,470
	All Other General Administration		7200		17,064
			Total	35,954	35,954

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.				
Other General Long-Term Debt	9669		397,500	
Fund Balance/Net Position	979Z		1,088,344	
Instruction		1000		397,500
Debt Service - Interest		9102		1,088,344
Total			1,485,844	1,485,844

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.				
Land Improvements	9420		80,264	
Buildings	9430		641,274	
Equipment	9440		1,269,034	
Work in Progress	9450			1,990,572
Total			1,990,572	1,990,572

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.				
Depreciation (Unallocated)		0000	3,861,624	
Accumulated Depreciation - Land Improvements	9425			879,766
Accumulated Depreciation - Buildings	9435			2,201,672
Accumulated Depreciation - Equipment	9445			780,186
		Total	3,861,624	3,861,624

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.				
General Obligation Bonds Payable	9661		580,378	
Debt Service - Interest		9102		302,319
Deferred Outflows of Resources	9490			278,059
		Total	580,378	580,378

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		801,753	
Cash In Banks	9120		128,866	
Accounts Receivable	9200		786	
Due from Other Funds	9310		222	
Accounts Payable	9500		926	
Fair Value Adjustment to Cash in County Treasury	9111			3,501
Due to Other Funds	9610			1,410
Fund Balance/Net Position	979Z			927,642
Total			932,553	932,553

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.				
Instruction		1000	48,512	
Instructional Supervision and Administration		2100	1,519	
Instructional Library, Media and Technology		2420	1,280	
School Site Administration		2700	3,032	
Home-to-School Transportation		3600	374	
Food Services		3700	545	
All Other Pupil Services		3900	5,487	
All Other General Administration		7200	2,807	
Centralized Data Processing		7700	116	
Plant Services		8100	5,207	
Fund Balance/Net Position	979Z			68,879
Total			68,879	68,879

Entry #	Object	Function	Debit	Credit
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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.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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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
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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)				
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.				
Interfund Transfers, Other Authorized Interfund Transfers In	8919		375,000	
Interfund Transfers		9300		375,000
Total			375,000	375,000

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		335,193	
Due From Other Funds	9310			335,193
		Total	335,193	335,193

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	345,764	
Instructional Supervision and Administration		2100	110,972	
Instructional Library, Media and Technology		2420	26,029	
School Site Administration		2700	57,933	
Home-to-School Transportation		3600	16,244	
Food Services		3700	55,458	
All Other Pupil Services		3900	198,993	
All Other General Administration		7200	14,792	
Centralized Data Processing		7700	5,173	
Plant Services		8100	194,536	
Net OPEB Obligation	9664			1,025,894
		Total	1,025,894	1,025,894

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

Entry #	Object	Function	Debit	Credit
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.				
Instruction	1000		273,362	
Instructional Supervision and Administration	2100		11,504	
School Site Administration	2700		19,139	
All Other Pupil Services	3900		17,055	
Ancillary Services	4000		5,592	
All Other General Administration	7200		5,486	
Plant Services	8100		3	
All Other State Revenue (Program Revenues)	8590	(2000-9999)		332,141
			Total	<u>332,141</u> <u>332,141</u>