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**HEMET UNIFIED SCHOOL DISTRICT**

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*2014-15 Unaudited Actuals Report*



**Business Services**  
**September 15, 2015**

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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.org>

The Hemet Unified School District is located at:

1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100



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# 2014-15 Unaudited Actuals

## The Year in Review

On June 30, 2015 districts and charter schools completed their second year under the Local Control Funding Formula (LCFF). During the 2014-15 year, the state revised the LCFF gap funding percentage several times. The Governor's January 2014 budget proposal for the 2014-15 year initially proposed closing the gap between the 2013-14 LCFF funding level and full LCFF implementation targets by 28.05%. That figure remained the same for the May Revise budget proposal but was increased to 29.56% in the enacted budget signed by the Governor in June 2014. LCFF gap funding percentages were revised by the state in May 2015 to 29.15%. At the end of the 2014-15 year, the gap funding percentage was adjusted upward to 30.16%. This final change brought Hemet Unified approximately 76.4% of the way toward full LCFF implementation.

2014-15 was the first year schools districts across the state were required to have a Local Control Accountability Plan (LCAP) in place. Hemet Unified's LCAP included \$17.0 million in initiatives that would increase or improve services for the district's low income, English learner and foster youth students. The costs for the initiatives were supported by the supplemental and concentration grants provided to Hemet USD under the LCFF. The initiatives included approximately 50 new teachers in an effort to reduce class sizes across all grade spans, with a focus on grades K through 3. Hemet Unified also expanded its BARR program which offers additional support to 9th grade students to ensure their academic success in high school. A new STEM (Science Technology Engineering Math) program called Project Lead the Way (PLTW) was implemented. The district also expanded opportunity programs to provide additional support to at risk secondary students. The LCAP included initiatives to support continued implementation of Common Core. To encourage increased and improved student participation in school activities, additional funds were provided to expand extracurricular athletics at middle and high schools and to support elementary school participation in music programs and attendance at Pathfinders camp. Technology related infrastructure improvements, Chromebook purchases and network improvements were also a large part of the district's 2014-15 LCAP.



Harmony Elementary School

Beginning in 2014-15, districts were required to begin increasing contributions to CalSTRS to off-set shortfalls in the state teachers retirement program. The percentage of salary contributed to CalSTRS by the district on behalf of its teachers rose from 8.25% to 8.88%. The district STRS contribution rates are expected to continue to climb annually until 2020-21 when they are projected to reach 19.10%. PERS retirement rates for classified staff also grew slightly in 2014-15, going from 11.442% to 11.77%. PERS rates are expected to increase to 20.40% by 2020-21.

Also of note, Hemet USD settled with the Hemet Teacher's Association (HTA) in January 2015 after 18 months of negotiations. As a result of the settlement, all HTA members were provided an 8% salary increase retroactive to July 1, 2014, a \$1,500 increase to the health and welfare cap and an additional 2% salary increase that would be effective July 1, 2015. Classified bargaining unit members received a 4% increase in salary as a result of the 'me too' clause in their contract. This brought their total salary increase over a two year period to 8% after accounting for a 4% raise received in 2013-14. Management employees were also granted a 4% increase in pay in 2014-15.

Hemet Unified's 2014-15 adopted budget approved by the Governing Board on June 17, 2014 was based on the 28.05% gap rate indicated in the Governor's May Revise which was expected to increase LCFF revenues by \$20.3 million over 2013-14 funding levels to \$152.4 million. LCFF revenues were calculated based



on an assumed unduplicated pupil count of 81.6% and average daily attendance (ADA) of 19,882. Revenues from federal, state and local, and other sources were expected to total another \$36.5 million for a combined total of \$188.9 million. General fund expenditures and transfers out to other funds in the adopted budget amounted to \$205.6 million and included an anticipated 4% salary increase for certificated bargaining unit members. With the \$17.0 million in LCAP initiatives, expenditures were expected to exceed revenues by \$16.7 million leaving a combined general fund ending balance of \$14.0 million.

When the governor signed the enacted budget in June 2014, the district presented a report showing the impact of changes from the state's May Revise budget proposal. Those changes included an increase in the LCFF gap funding percentage to 29.56% which was estimated would provide an additional \$1.0 million in LCFF revenue to the district. The enacted budget also added a one-time grant to be used to pay down a portion of prior year mandated cost reimbursements. The mandate grant was expected to add \$1.3 million in other state revenue for Hemet Unified. No expenditure revisions were indicated in the district's 2014-15 45 day budget update.

Hemet Unified revised its 2014-15 budget in December 2014 with its First Interim report. The First Interim report showed revenues growing by a total of \$2.5 million and included the \$1.0 million increase related to the change in the LCFF gap percentage approved in the state's enacted budget and the \$1.3 million for the mandate grant. Factors used in the LCFF calculation showed a slight decrease in the projected UPC percentage to 81.1% and estimated ADA was lower to 19,804. Overall, no significant changes were expected in total expenditures from adopted budget projections. The revenue changes reduced the estimated deficit spending amount to \$14.2 million leaving an projected ending balance for the combined general fund of \$16.2 million.

In mid March, the board approved the district's Second Interim report. Budget changes at that time in-

cluded a \$1.0 million increase in local revenue for an additional allocation of Ed Tech voucher funds and increased redevelopment funds due to improved property values in the school district boundary area. Minor adjustments were made to the LCFF calculation when the UPC percentage was revised to 81.58% and ADA projections adjusted back up to 19,883. \$3.6 million more was added to combined general fund revenue as a transfer in from a holding account in Fund 17. The funds had been reserved at the end of the 2013-14 and were to be used to cover costs of the anticipated salary increase for certificated bargaining unit members pending a negotiated settlement. In total, a \$4.7 million increase over First Interim revenue projections were included in the 2014-15 Second Interim report.



2014-15 Second Interim expenditures were projected to increase by \$2.1 million over First Interim estimates. The increase in expenditures was related primarily to the 8% salary increase provided to the teachers' bargaining unit members. A 4% increase in classified and management salary costs were also included in the Second Interim budget estimates. Second Interim changes saw revenues exceed expenditures by \$2.6 million bringing the projected ending balance for the combined general fund up to \$18.8 million.

On June 16, 2015, the district's 2014-15 Estimated Actuals revenue and expense projections were presented along with the adoption of the 2015-16 Annual Budget report. Combined general fund revenues in the Estimated Actuals report were projected at \$196.3 million, a slight increase of \$234,608 from Second Interim projections. LCFF revenue calculations continued to be based on the 81.58% unduplicated count and ADA was revised downward to 19,797. The LCFF gap was also adjusted downward to 29.15% based on information included in the state's May Revise budget proposal for the 2015-16 year.



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Expenditures were estimated at \$205.4 million, a decline of \$2.3 million from Second Interim projections. The reduction in projected expenditures were related primarily to late implementation of LCAP initiatives. The Estimated Actuals combined general fund ending balance was projected at \$21.4 million as of June 30, 2015 with expenditures exceeding revenues by \$9.0 million.

The Unaudited Actuals Report is the district's final budget report for the fiscal year until the Annual Financial Report or audit is presented in December. In the 2014-15 Unaudited Actuals report, combined general fund revenues are reported at \$202.0 million, an increase of \$5.7 million over June estimates. The majority of the increase was related a new requirement to record revenue provided by the state on behalf of Hemet USD for payments made to CalSTRS for the district's certificated employees. The on-behalf revenues amounted to \$4.3 million in previously unreported funding. The remaining \$1.4 million in revenue over June projections were for E-rate, miscellaneous reimbursements, and special education funds received late in the year.

LCFF gap funding rates saw a final adjustment for the year-end calculation and was revised upward by the state to 30.15%.

Unaudited general fund expenditures totaled \$208.7 million. Included in the year-end total expenditures was \$4.3 million in payments made by the state to CalSTRS on-behalf of district employees. Excluding the on-behalf STRS payments, combined general fund expenditures at year-end were just \$129,231 more than Estimated Actual projections presented in early June 2015.

The combined general fund ending balance is reported at \$23.1 million in the 2014-15 Unaudited Actuals Report. This is up \$1.7 million from June projections.



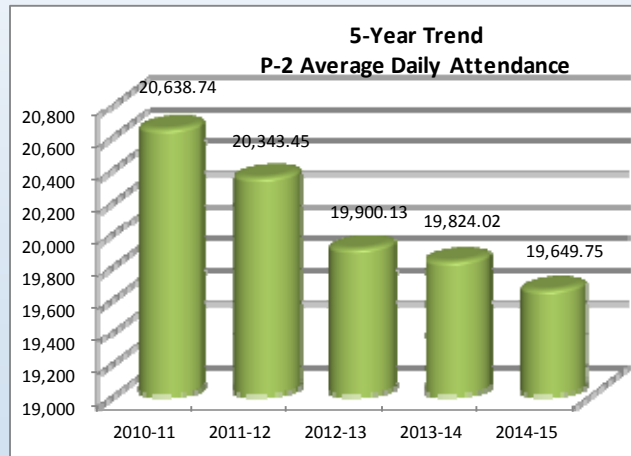
# ENROLLMENT AND ADA

The majority of revenues coming into the general fund is based on student attendance, enrollment, and the percentage of students identified as low income, English learners or foster youth. Hemet Unified's student enrollment, including non-public school (NPS) students continued its slow decline into 2014-15 when the district lost another 101 students from the prior year. Total enrollment including NPS students was reported at 20,830. P-2 average daily attendance (ADA) fell 1.26% compared to the prior year, despite continued efforts to improve attendance through Saturday school and other incentive efforts. 2014-15 P-2 attendance was reported at 19,650 compared to 19,796 after taking into account adjustments for declining enrollment.

## Five Year and ADA History

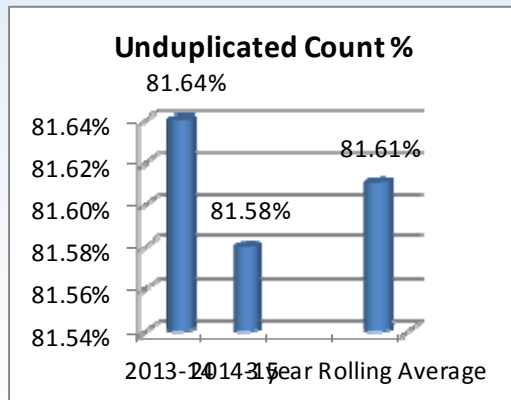
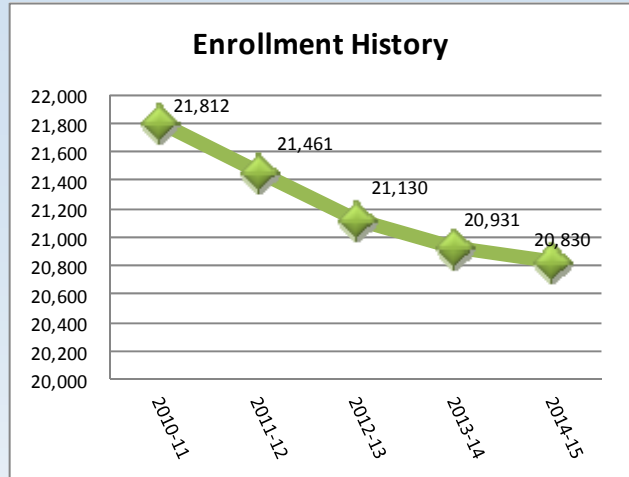
Fiscal Year	October Enrollment	Change
2010-11	21,812	-0.49%
2011-12	21,461	-1.61%
2012-13	21,130	-1.54%
2013-14	20,931	-0.94%
2014-15	20,830	-0.48%

Does not include charter schools enrollment



Fiscal Year	P-2 ADA	Change
2010-11	20,638.74	-1.42%
2011-12	20,343.45	-2.83%
2012-13	19,900.13	-3.58%
2013-14	19,824.02	-2.55%
2014-15	19,649.75	-1.26%

\* Excludes County and Charter ADA





# Unrestricted General Fund (03)

## Changes from Estimated Actuals Report approved on June 16, 2015

- LCFF gap percentage increased by 0.59% to 30.16%
- LCFF revenues increased by \$729,322
- Federal, state and local revenues increased by \$728,192
- Transfers In from Other Funds increased \$43,247
- Expenditures increased by \$6,363
- Transfers Out to Other Funds increased by \$517,875
- Contributions to restricted programs decreased by \$702,152
- Ending fund balance increased by \$1,659,186

## Revenues

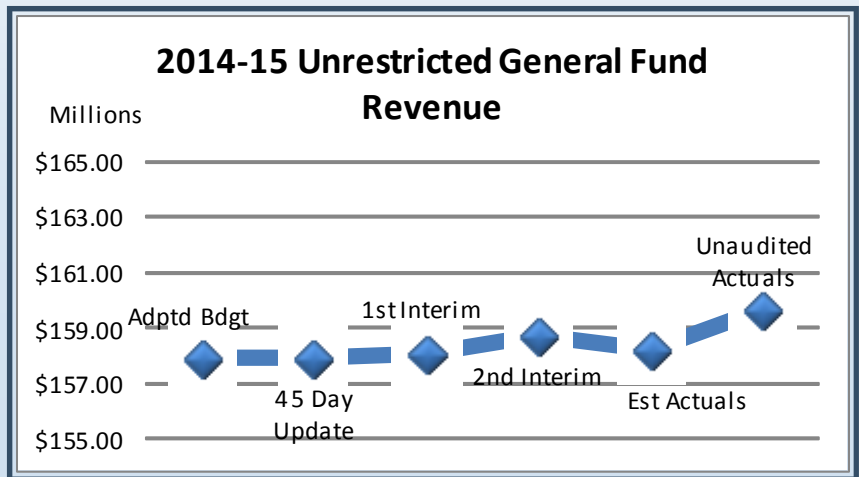
Hemet Unified School District's total unrestricted general fund revenues totaled \$159.7 million for the year ending June 30, 2015. This was \$1.5 million more than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2015.

### Local Control Funding Formula (LCFF)

The district earned \$153.4 million in LCFF revenues for the 2014-15 year. A net \$151.6 million was reported in the unrestricted general fund, after accounting for prior year adjustments and a transfer of \$1.5 million in LCFF revenues to Fund 14 for deferred maintenance projects. LCFF revenues make up almost 95% of total unrestricted general fund revenue. LCFF revenues were increased from Estimated Actuals projections due to a change in the LCFF gap funding percentage from 29.56% to 30.16%. Making up the final LCFF revenue number is \$28.5 million in Prop 30 - Education Protection Act funding and \$ 24.30 million in local property taxes. The balance comes in the form of state aid.

### Federal Revenue

Federal funding amounted to \$114,627 or approximately 0.07% of total unrestricted general fund revenue. This is an increase of almost \$55,000 from the prior year. Federal revenues were received for Forest

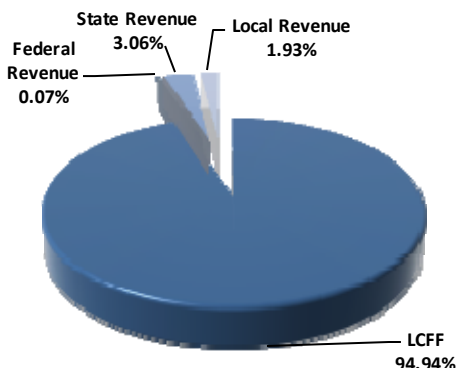


Reserve funds and advance placement test reimbursements. The suspension of Medicare Administrative Activities (MAA) reimbursements continued and no federal funds were received in 2014-15 for this program.

### Other State Revenue

Other state revenues in the unrestricted general fund totaled \$4.9 million for the year ending June 30, 2015 and contribute 3.06% of total unrestricted revenue. State revenues were \$1.4 million more than what was recorded in this revenue category in 2013-14. The increase came from the one-time mandate grant. Unrestricted state revenues are primarily made up of lottery and Mandate Block Grant funds.

2014-15 Unaudited Actuals  
Unrestricted General Fund Revenues



## Local Revenue

Local revenues come from e-rate refunds, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Revenue in this category totaled just under \$2.4 million in 2014-15. Local revenue totals were down \$1.6 million from the prior year due primarily to the fall-off of one-time refunds from the district's health insurance JPA and a drop in miscellaneous revenues brought in by the transportation department related to services for Hemet USD students.

## Expenditures

Expenditures in the unrestricted general fund for the year ending June 30, 2015 totaled \$144.3 million. Unrestricted expenditures increased by \$24.0 million from the prior year. The growth in costs is related to salary and benefit increases, added positions and implementation of nearly \$17 million in Local Control Accountability Plan measures. Step and column salary increases also added to the growth in unrestricted general fund expenditures. In total, unrestricted general fund expenditures grew by just \$6,363 from Estimated Actuals estimates.

### Salaries and Benefits

2014-15 salary and benefits made up a total of 86.5% of total general fund expenditures compared to 85.29% in the prior year. Unrestricted general fund certificated salaries totaled \$76.0 million, classified salaries totaled \$22.1 million and employee benefits amounted to \$26.6 million. Salary and benefits costs increased overall by \$18.8 million compared to 2013-14. Cost increases are related to step and column movement and the negotiated 8% salary increase for all certificated bargaining unit members, as well as a \$1,500 increase to HTA members' health and welfare cap. Because the HTA settlement was reached late in the year, the health and welfare cap increase was paid out as a one time bonus, impacting salary costs. Classified and management also received a 4% salary increase in 2014-15. In addition to salary increases, staff were added to reduce class sizes across all grade levels and to support implementation of many LCAP initiatives.



Acacia Middle School

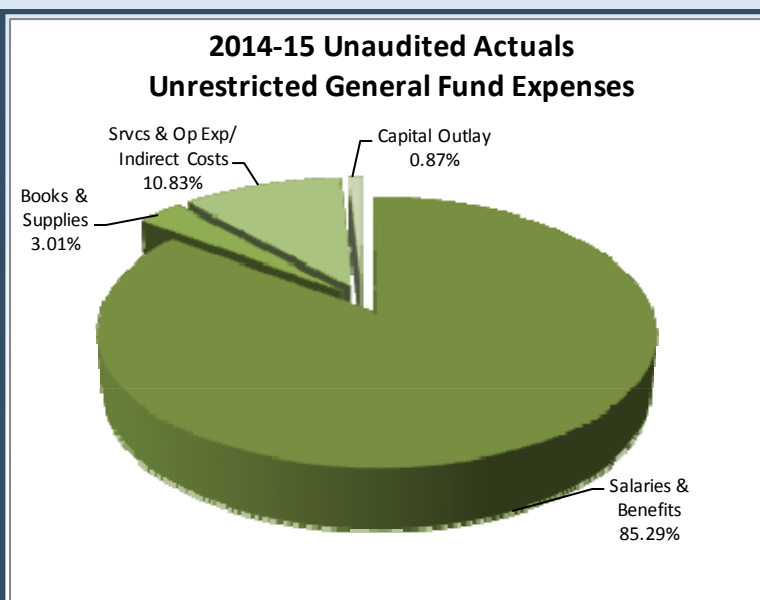
### Books and Supplies, Services and Operating Expenses, and Capital Outlay

Unrestricted general fund expenditures in the books and supplies category totaled \$6.7 million, a 73.0% increase from the prior year. Increased cost in the books and supplies area were related to implementation of LCAP initiatives that included progress toward 1:1 devices and increased allocations to school sites for various purposes.

2014-15 services and operating expenses amounted to \$12.2 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, repairs, and travel. Services and operating expenses increased by \$1.7 million from 2014-15 again related to LCAP initiatives including those for training services from consultants and instructional software applications.

Increased attention to utility usage, electric and water conservation measures and solar usage kept utility costs down. The utility account in the unrestricted general fund showed an overall reduction in costs of \$133,000 over the prior year despite across the board rate increases.

Capital Outlay expenditures in the unrestricted general fund totaled \$1.8 million. Capital outlay



expenditures included equipment and vehicle purchases for Hemet USD transportation activities, construction costs related to installation of a modular for use by the expanded technology department, renovations of the Aspire school site, as well as for vehicles and equipment for various school sites and district departments.

### Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid to other schools, and indirect costs. Expenses charged to this category totaled \$668,604. As part of the LCFF implementation, the district now pays Riverside County Office of Education for students enrolled in county special education and community day programs. Previously the cost was covered by a direct transfer of revenue limit funding to the county office. Payments to the county office for the students is now accounted for in the Other Outgo category as tuition and totaled \$491,010.

Indirect costs, a negative expense or credit to the unrestricted general fund came to -\$1.9 million for the 2014-15 year. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and other outgo. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 5.40% for 2014-15. The rate for 2015-16 will be 7.02 % and 6.59% in 2016-17. The calculation for determining the 2016-17 rate can be found on Form ICR in the SACS forms section of this report.

### Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. \$3.65 million was transferred into the unrestricted

general fund from other funds during the 2014-15 year. Transfers in included \$3.6 million from a reserve in Fund 17 that was set aside in 2013-14 to cover salary settlement costs. The remaining transfers in were from Fund 63, the transportation enterprise fund to offset Hemet USD transportation costs and a small amount from Fund 40 for donations made to the district to construct a shade structure at J.Wiens elementary school.

Another \$420,268 was reported in the Other Sources revenue category. These were lease proceeds used for the purchase of Hemet USD school buses and other district vehicles.

In 2014-15 transfers out to other funds from the unrestricted portion of the general fund totaled \$1.1 million. \$517,805 was transferred to Fund 40 as a reserve for the anticipated

construction of a First Five PreSchool facility in the Valle Vista area. Another \$476,700 was also transferred to Fund 40 for future capital equipment purchases. \$100,000 was transferred to the Charter Fund (09) to support the College Prep High School and \$28,591 was transferred to the Child Nutrition Fund (13) to repay the account for unpaid student meals.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2014-15, \$22.3 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education, Routine Maintenance and the Redevelopment accounts. This is an increase of approximately 6.0% over prior year contributions.



Whittier Elementary



## Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net decrease of nearly \$4.0 million to the unrestricted general fund's ending balance for the year ending June 30, 2015. This brings the unrestricted ending balance to \$21.9 million. \$10.5 million of the ending balance is set aside as a reserve for economic uncertainty. This reserve is set by the Governing Board and district policy at 5% of combined general fund expenses and transfers out. The remaining reserves are committed for the purposes identified in the table below.

The state eliminated all deferrals in the 2014-15 year. As a result, the district's cash position at year end was greatly improved with a cash balance of \$24.4 million as of June 30, 2015.

Unrestricted General Fund Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 10,489,775
Stores / Revolving cash	247,937
LCAP initiatives	1,711,779
Supplies/Services—Various Site Allocations	1,473,029
HTA H&W Premiums	637,331
CSEA H&W Premiums	474,778
Capital Equipment	274,389
Network/IT Infrastructure Upgrades	349,112
LCFF Gap Reserves	6,225,451
Adult Education	30,150
<b>Total</b>	<b>\$ 21,911,731</b>





# Restricted General Fund (06)

## Revenue

Revenues in the restricted general fund for 2014-15 total \$38.2 million, of which \$15.2 is from federal sources, \$9.1 million from other state sources and \$13.9 million from local revenue.

The level of federal revenues received in 2014-15 remains essentially unchanged from prior year amounts. A total of \$15.2 million was received for programs such as Title I, Title II, and other Title programs, Special Education federal local assistance funds and LEA Medi-Cal reimbursements.

The total amount received in the other state revenues category for the 2014 fiscal year was \$9.1 million. State revenue receipts are approximately the same amount the district received in 2013-14. While many state restricted programs now fall under the LCFF base grants, the district continues to receive state revenues for After School Education and Safety (ASES), Prop 20 lottery and special education programs. A new source of restricted state funds reported for the 2014-15 year were revenues provided by the state to support payments made to CalSTRS on behalf of local school districts. While the revenue did not actually come in to district accounts, all district's were required to recognize this funding source in their financial reports at year end. The on-behalf revenue amounted to \$4.3 million.

Local restricted revenues totaled \$13.9 million. The district receives restricted local revenues from redevelopment tax assessments for capital improvement debt payments and pass-through grants for Special Education and PreSchool programs. It also receives various local and private grants. Reimbursements through the Ed Tech Voucher program were also reported in this revenue category in 2014-15.

## Expenditures

Expenditures for the restricted general fund totaled \$64.4 million for the 2014-15 year, which is approximately \$6.9 million more than was spent in 2013-14. Restricted expenditures growth was primarily related to negotiated salary increases for all employee groups, an increase to health and welfare cap for HTA members, normal salary schedule step and column movement and payments made to CalSTRS for certificated employees on behalf of the district by the state.

Salaries and benefit costs in restricted programs totaled \$44.3 million and include \$4.3 million in new benefit expenses reported for the payments made to CalSTRS on behalf of district employees by the state. Books and supplies expenses totaled \$5.3 million and costs in the services and operating expenses category totaled \$8.4 million. Services and operating expenses include payments to tutoring services for the Title I supplemental education services (SES) requirement, as well as consultants, speech therapists and other assistive services for special education students. The district paid \$927,031 for capital equipment from restricted funds, the majority of which was construction costs related to installation of a new modular building for Special Education, along with various equipment and vehicles purchased under the routine restricted maintenance account.



Hemet High School

Costs accounted for in the Other Outgo category totaled \$5.4 million. These expenditures were for debt payments for Certificates of Participation (COPs) paid from redevelopment funds. There were also some debt payments for financed equipment and vehicles paid from maintenance accounts. In addition, expenses in this category include \$1.2 million for the transfer of indirect costs to the unrestricted general fund.





## Other Financing Sources/Uses/Contributions

Both expenses and revenues are reported in this category on the district's financial reports. Revenues are in the form of transfers in from other funds, lease proceeds and contributions to restricted resources. Expenses are reported as other uses and are usually in the form of transfers out to other funds.

Transfers in totaled \$543,066 and came from the Charter School Special Revenue Fund 09. Charter special education revenues are transferred to the district's restricted general fund to cover the cost of serving charter students with special needs. This transfer is authorized annually through the Memorandums of Understanding with the district's two charter schools.

There were no transfers out or revenues from other sources reported in restricted accounts for 2014-15.

As mentioned earlier in this report, \$22.3 million was recorded as a contribution from the unrestricted general fund for special education, routine maintenance and redevelopment. Of the \$22.3 million contributed, \$16.7 million went to support special education.

Contributions to Routine Restricted Maintenance (RRM) totaled \$4.6 million. The contribution to RRM was equivalent to 2.17% of total general fund expenditures. The requirement to fund routine maintenance at a level equivalent to 3% of total general fund expenditures expired on June 30, 2015. However, the enacted 2015-16 budget permitted a phase-in of the return to the 3% contribution over the next several years.

The district receives a portion of local tax dollars as a result of redevelopment agreements with the City of Hemet. The district uses these funds to pay debt payments on its Certificates of Participation (COP)s. Originally RDA receipts were sufficient to cover all debt costs. However, RDA receipts dropped during the recent recession in conjunction with the drop in assessed property valuations. As result, the redevelopment receipts are no longer sufficient to cover all COPs debt payments. While property valuations have begun to rebound from the recession, RDA receipts are still well below their highest levels and the district must contribute unrestricted general fund resources to cover the shortfall between the redevelopment funds and the COPs debt payments. For the 2014-15 year, this contribution came to \$831,942.

A contribution from the unrestricted general fund of just under \$300,000 was also provided to the restricted MediCal reimbursement account. Federal reimbursements for MediCal activities have also declined in recent years due to increased restrictions on the program.

## Fund Balance and Cash

The restricted general fund's ending balance decreased by \$3.4 million, ending the year at \$1.1 million. The ending balance in the restricted general fund is legally restricted and can only be used for the purposes intended by the funding agency. Accounts that saw the largest spend down of reserves were the Common Core Implementation which was required to be fully spent by June 30, 2015 and restricted lottery.

Because many categorical programs are funded on a reimbursement basis, the cash balance on June 30th was a negative \$5.0 million. Cash shortfalls in the restricted general fund were covered by unrestricted general fund cash reserves.

Components of Restricted General Fund	
Ending Balance	
Medi-Cal LEA (5640)	\$ -0-
Lottery—Restricted/Prop 20 (6300)	46,799
Spec Ed Low Incidence Equipment (6501)	196,890
Spec Ed Mental Health Services (6512)	920,612
Common Core State Standards (CCSS)	-0-
<b>Total</b>	<b>\$ 1,164,301</b>



## Charter Schools Special Revenue Fund (09)

The district operates two dependent charter schools, the College Prep High School (CPHS) and the Western Center Academy (WCA). This was the second year of operation for CPHS. Western Center has been open since August 2010. College Prep served students in grades 10 through 12 in 2014-15. The school is in the process of merging with the district's non-charter independent study high school, Helen Hunt Jackson. The merger will be complete at the end of the 2016-17 year when the last class of CPHS seniors will graduate.

WCA began expansion into high school grade levels in 2014-15 and welcomed its first 9th and 10th graders. The school added to its facilities at the Western Science Center with modular classrooms through district support and private donations from many entities including the Gosch family.

Expenses and revenues for Hemet Unified charter schools are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage. Both Hemet USD's charter schools have lower percentages of the targeted student groups than Hemet USD's UPC percentage, and therefore use their own UPC percentage to calculate their supplemental and concentration grants.

### Enrollment and ADA

Official CALPADS data for October 2014 shows a combined enrollment of 576 at the district's two charter schools. The number of students attending district charter schools grew by 3.6% over the prior year, with all growth attributed to increased enrollment at WCA.

LCFF calculations are based on charter school P-2 ADA. The combined P-2 for Hemet USD's charter students was reported at 574. College Prep's percentage of low income, English learner and foster youth students used to calculate its supplemental and concentration block grants was 66.35%.

Western Center's percentage of targeted students was 25.44% Because WCA's targeted student population was below 55%, it did not qualify for supplemental grant funding and will not see as significant an increase in funding levels under the new model as charters and districts with a higher unduplicated pupil count.

### Revenues and Other Sources

Combined charter revenues and other sources for 2014-15 totaled \$5.1 million which is an increase of about \$0.7 million over the prior year. \$4.0 million was received from LCFF sources. Charters schools received \$1,353 in federal revenues in 2014-15 for reimbursements of Advanced Placement testing costs. There was \$0.6 million was recorded in the other state revenue category for lottery receipts for both schools. A state facilities grant for just under \$346,000 was awarded to WCA to cover a portion of its building lease costs. Revenues related to state payments to CalSTRS on behalf of Hemet USD's charter certificated staff were also reported in Fund 09. The STRS on-behalf revenues for charter employees amounted to \$111,825.

Hemet USD charter schools received a total of \$372,137 in local revenue during the 2014-15 year. Local revenues were received for Special Education, donations, and interest earnings. \$100,000 was reported as a transfer in from other funds. The transfer in came from the Hemet USD unrestricted general fund to off-set CPHS expenses.



## Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 were \$5.4 million. College Prep expenses totaled \$1.1 million and the WCA spent \$4.3 million. Included in the total is \$111,825 in employee benefit costs for payments made to CalSTRS by the state on behalf of charter employees and a transfer out of \$317,755 in special education revenues to the district's restricted general fund special education accounts to cover the cost of serving charter special education students.

## Fund Balance and Cash

The combined fund balance in the Charter Special Revenue fund for the year ending June 30, 2015 was \$1.1 million, of which \$1.0 million belonged to WCA and \$96,542 was College Prep's portion.

The elimination of the deferrals applied to state apportionment in previous years had a positive impact on the charter fund cash balance. CPHS repaid a temporary loan from 2013-14 at the beginning of the 2014-15 and required no additional loans to cover cash shortfalls. The charter fund had a positive cash balance of nearly \$1.0 million as of June 30, 2015.



### Charter School Fund Ending Balance

College Prep	\$ 96,542
Western Center Academy	1,006,983
<b>Fund 09 Total</b>	<b>\$ 1,103,525</b>

### College Prep HS Ending Balance

College Prep LCFF	\$ 47,584
Donations	4,258
Unrestricted Lottery	18,069
Restricted Lottery	26,631
<b>Total CPHS Ending Balance</b>	<b>\$ 96,542</b>

### Western Center Academy Ending Balance

Western Center LCFF	\$ 852,963
Donations	54,396
Unrestricted Lottery	47,474
Prop 39 Energy Act	51,125
Restricted Lottery	1,025
<b>Total WCA Ending Balance</b>	<b>\$ 1,006,983</b>





# Other District Funds

## Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

**Child Development Fund 12:** is used to account separately for many of the federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the State PreSchool program, Family Literacy, Child Care Food Program and a reserve account in Fund 12. In 2014-15, Fund 12 expenses totaled \$1,717,710 revenues were \$1,717,634. The \$76 remaining in a reserve for PreSchool was spent to cover budget overages in the PreSchool program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, the fund had a cash shortfall at year-end. Temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans to the general fund were repaid by June 30th.



However, a loan balance of \$200,000 was owed to the self-insurance fund at year end. This loan will be repaid in the next fiscal year.

**Cafeteria Fund 13:** is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue and transfers in from other funds recorded in Fund 13 for 2014-15 was \$11,690,435 and expenses amounted to \$11,695,103. The ending balance in Fund 13 was reduced by \$4,668 bringing it to \$5,761,527 as of June 30, 2015. Fund 13 transactions included \$64,000 in revenue from a federal equipment replacement grant that was used to install salad bars at various school sites. According to federal regulations of the NSLP, the Cafeteria Fund is not permitted to carry reserves that are in excess of three months of expenses, unless an approved spending plan is in place. Hemet USD's balance exceeds that requirement and a spending plan has been developed and approved. A total of \$28,591 was transferred in to the Cafeteria Fund from the unrestricted general fund to refund the account for current and prior year unpaid student meals. NSLP regulations prohibit using those funds for outstanding student meal debt.

**Deferred Maintenance Fund 14:** is used to report transactions related to the major repair or replacement of district property outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). Deferred Maintenance was included in the group of categorical programs that were rolled into the Local Control Funding Formula. Under the LCFF, there is no longer a state funding source identified specifically for deferred maintenance projects. The amount designated for deferred maintenance is at the discretion of each individual district. Hemet USD allocated \$1.5 million of LCFF revenues for deferred maintenance in 2014-15. The fund also earned just under \$5,000 in interest. Deferred maintenance expenditures totaled \$1.9 million leaving a committed ending balance in the amount of \$443,794.

**Special Reserve for Other Than Capital Outlay Fund 17:** is used to accumulate General Fund money for general operating purposes or special projects. This fund started the year with a balance of \$3.6 million. These funds had been set aside in 2013-14 to be used for salary settlement costs for certificated bargaining unit members. Fund 17 earned \$8,340 in interest earnings. Both the \$3.6 million reserve and interest were transferred to the general fund in January 2015 for salary settlement costs. There was no ending balance in this fund as of June 30, 2015.



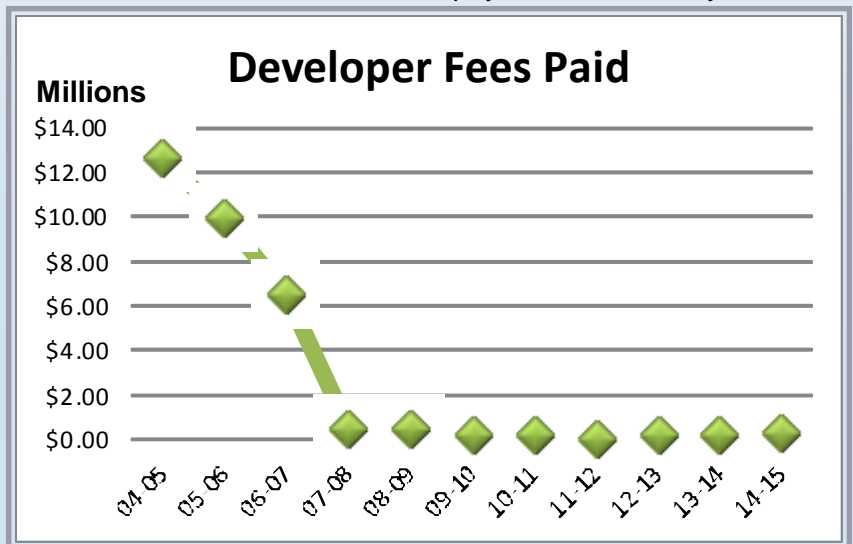
**Special Reserve for Other Post Employment Benefits Fund 20:** is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a beginning balance of \$1,503,919 at the beginning of the 2014-15 year. \$5,472 was added from interest earnings bringing the year-end fund balance to \$1,509,391.

## Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

**Building Fund 21 (General Obligation Bonds):** is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. The district issued \$49 million in general obligations bonds re-authorized by voters under the 2012 election Measure U bonds in May 2015. \$25 million of the bonds were used to repay the 2010 Quality School Construction Bond Anticipation Notes. The QSCB notes were paid directly from the bond proceeds. The remaining \$24 million was deposited into the district's Fund 21 and will be used for construction of Hemet Elementary school and other projects.

There was a beginning balance of \$12.8 million in Fund 21 at the start of the year. Revenue in the form of interest earnings and the Measure U bond issue totaled \$24,043,170. Expenditures for projects, including preliminary Hemet Elementary construction costs totaled \$7.3 million. The ending balance in the Building Fund on June 30, 2015 was \$24.0 million.



**Capital Facilities Fund 25:** is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund have dropped dramatically from their peak in 2004-05 when fees collected reached \$12.6 million. Fee collections reached a low in 2011-12 when just \$111,289 in fees were recorded. For 2014-15, developer fees payments totaled \$386,430, a 60% increase over prior year receipts. Revenue received as developer fees, together with interest earnings and other miscellaneous receipts, totaled \$404,831 in Fund 25 for the 2014-15 year. Expenses in this account totaled \$589,309. The fund ended the year with a balance of \$2.5 million.

**State School Facilities Fund 35:** is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. \$5.4 million in revenues transferred in from Fund 21 were recorded in the State School Facilities Fund for 2014-15. This represents reimbursement from the Building Fund for expenditures paid by bond funds pending reimbursement from the Office of Public School Construction (OPSC) for various projects. \$476,048 in expenditures were recorded for the 2014-15 year in Fund 35, leaving and ending fund balance of \$5.0 million.

**Special Reserve for Capital Outlay Fund 40:** is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$1,294 in interest in 2014-15. In addition to interest earnings, just under \$1.0 mil-





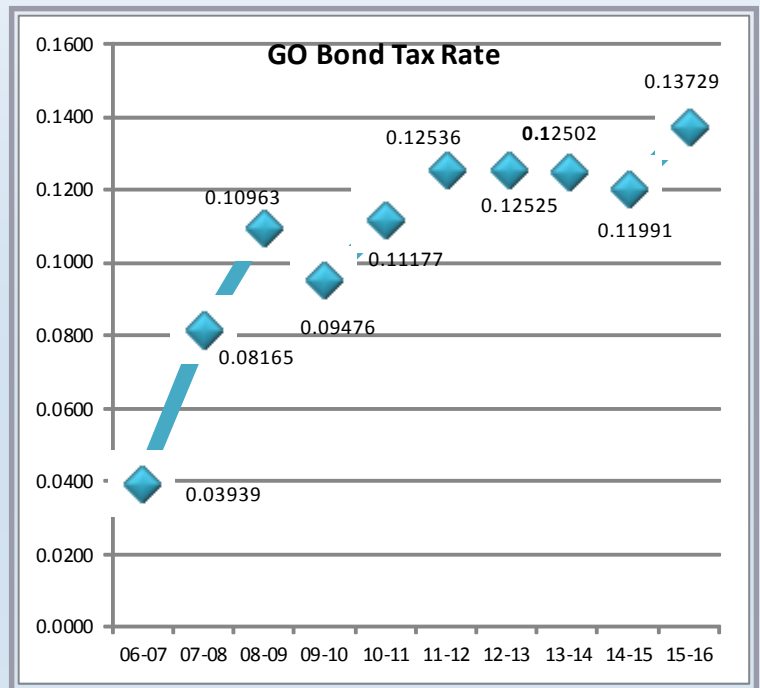
lion was transferred into the fund. \$517,000 of the \$1.0 million is set aside for a First 5 PreSchool facility in the Valle Vista area that is being constructed under a joint project with Riverside County. The remaining funds transferred into Fund 40 are dedicated for capital equipment purchases. Other financing sources totaled \$1,245,656 and were subsidy payments from the federal government for debt payments on the district's 2010 Quality School Construction Bonds (QSCB). A corresponding \$1,245,656 is reported in the Other Out-go expenditure category and represents the final two debt payments on the QSCB. Other expenditures for capital equipment totaled \$86,558. A total of \$233,417 was transferred out of Fund 40. Funds transferred out to cover costs related to Prop 30 Energy Jobs Act expenditures in the general fund totaled \$225,311. An additional \$8,091 was transferred to the J.Wiens donation account in the general fund. These were funds donated to the school for construction of a shade structure. The donor released the funds to be used for any purpose by the school. The ending balance in Fund 40 as of June 30, 2015 was \$953,638. \$18,897 remains of the initial Prop 30 funding and the balance is the capital equipment reserves.

## Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

**Bond Interest and Redemption Fund 51:** is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 and Measure U bonds approved by voters in 2012 are also processed through this fund. In addition, a small amount of the district's QSCB payment was paid from Fund 51 revenues in 2014-15. The federal subsidy for the QSCB was impacted by the federal sequestration cuts and the shortfall was covered by ad valorem taxes.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures, interest earnings, an earnings from issuance of the 2012 bonds reported in this fund for 2014-15 totaled \$11.9 million. Bond principal and interest payments were \$8.6 million. The balance in Fund 51 at the close of the 2014-15 fiscal year grew by \$3.3 million. The ending balance as of June 30, 2015 in Fund 51 was \$12.9 million. The rate set for tax collections for 2014-15 was 0.11991. Because of the newly issued Measure U bonds, the rate will increase to 0.13729 for the 2015-16 year.



## Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds, Funds 67 and 68, are used to account for transactions in the self-insurance accounts. Fund 67 is used to report the district's self-insured worker's compensation and prescription plan transactions. Fund 68 OPEB, which was established in 2011-12, is now used to report pay-as-you go Other Post Employment Benefits (OPEB) separate from other self-funded plans. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

**Other Enterprise Fund 63:** is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:



1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is recorded.

2014-15 was the first full year the district utilized Fund 63 for transportation activities. Revenues for transportation contracts recorded in Fund 63 totaled \$16.5 million. Expenses amounted to \$12.2 million. A transfer of \$34,000 was made back to the general fund to cover funding shortfalls for transportation services provided to Hemet USD students. The fund had an ending balance of \$7.0 million. The fund balance consists of \$4.4 million in capital assets which represents the value of buses purchased through lease purchase agreements which are used to provide transportation services. The remaining \$2.7 million is the fund's net position. Many contracts are paid in arrears on a quarterly basis and a cash balance in Fund 63 needs to be maintained to cover costs until payments are made. Because cash comes in after expenses are made, temporary loans to Fund 63 are necessary throughout the year to cover costs. At year-end, Fund 63 owed the district's Self Insurance Fund—Fund 67 \$1.5 million. This loan will be repaid in 2015-16. The cash balance in Fund 63 at year-end was \$340,675 and includes the \$1.5 million loan. Absent the loan, the fund's cash balance would be a negative \$1.2 million. As cash reserves in the fund are built up, more excess revenues will be transferred to the general fund to cover Hemet USD transportation costs.

**Self Insurance Fund 67:** is used to separate monies received for self-insurance activities from the district's other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's worker's compensation for all employees. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment benefits in Fund 68, a sub-fund of Fund 67.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2014-15 totaled \$2,762,431 and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$2,122,461 as of June 30, 2015, are charged to this account. Included in expenditures is \$426,196 related to changes in the Incurred by Not Reported (INBR) liability at year end. The worker's compensation ending balance for the 2014-15 year was \$6.0 million. Another \$6.3 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study dated May 2015 conducted by Bay Actuarial. The cash balance in this account at year-end was \$10.7 million. \$1.7 million in cash loans to other funds were outstanding at year end.

**Self Insurance Fund 68– OPEB:** is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$1.5 million in Fund 20. The reserve is applied to the district's total OPEB liability of \$34.0 million as reported in an actuarial study dated March 27, 2015. The district's annual required contribution (ARC) is assumed to be \$1.4 million.

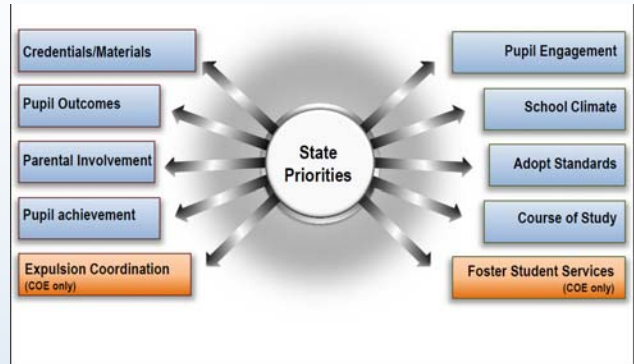
Expenses in Fund 68 for 2014-15 totaled \$532,316. Interest earnings and district contributions totaled \$473,011. The ending balance in this account on June 30, 2015 was \$164,228.

**Combined Self Insurance Funds 67 & 68–** Total 2014-15 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$3.2 million. Expenses and transfers out totaled \$2.65 million net of the IBNR adjustment. Excluding the IBNR increases, actual expenses were \$2,208,424. The ending balance for the two funds combined was \$6,115,933. After accounting for IBNR reserves and loans out to other funds, the cash balance attributed to the fund was \$10,901,174 on June 30, 2015.



# LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A component of the new Local Control Funding Formula (LCFF) is a requirement that school districts and charter schools develop a Local Control Accountability Plan (LCAP). The LCAP is a three-year plan that includes goals for all pupils and subgroups to be achieved for eight priorities identified by the state and for any local priorities. The LCAP must align with the district's annual budget.



Hemet USD's first LCAP was approved in June 2015 for the 2014-15 year. The plan included many initiatives that addressed state and local goals and were intended to meet the needs of all pupils and identified subgroups. The table below lists the LCAP initiatives that were adopted for the 2014-15 year, the assigned budget allocation for each and the final status of expenditures as reported in the LCAP update presented to the board in May 2015.

Hemet USD's first LCAP was approved in June 2015 for the 2014-15 year. The plan included many initiatives that addressed state and local goals and were intended to meet the needs of all pupils and identified subgroups. The table below lists the LCAP initiatives that were adopted for the 2014-15 year, the assigned budget allocation for each and the final status of expenditures as reported in the LCAP update presented to the board in May 2015.

## LCAP Initiatives Budget Status Summary - Year End Estimated Actuals As of 05/4/15

		Original Budget	Revised Budget	Expenditures - LCAP Year-End Update
1	Expand School Day 0/7th pd	\$ 380,000	\$ 380,000	\$ 365,000
2	Lower Class Sizes - K-3	2,162,963	2,162,963	2,224,626
3	Opportunity Classes	785,400	785,400	592,133
4	Imagine Learning	750,000	750,000	518,540
5	English 3D	50,000	50,000	52,224
6	Implement Math/ELA CCSS	318,138	318,138	134,106
7	Science/SS	191,812	191,812	133,966
8	AVID	225,000	225,000	183,667
9	BARR	2,129,217	2,129,217	2,182,386
9	BARR (Grant funds)		188,804	223,522
10	Read 180	250,662	250,662	287,586
11	PLTW	501,540	501,540	655,100
12	Site Allocation - former EIA	799,062	1,224,135	1,159,450
12	Site Allocation - CY Increase	-	788,933	750,300
13	Computer Upgrade	2,200,000	1,100,000	1,167,327
14	MS/HS Athletics - 0004	1,000,000	1,000,000	1,113,000
15	Elementary Counselors	412,552	412,552	246,844
15	Elem Counselors (Grant)		167,234	167,940
16	Options Program Move	685,000	685,000	704,304
17	Site Custodial	593,000	593,000	232,800
18	Equal Oppt Schools	83,000	83,000	77,000
19	Music Program Expansion	400,000	400,000	452,045
20	IT Support	456,956	456,956	227,200
21	Keyboarding Program	22,000	22,000	-
22	K-1 Learning	142,047	142,047	258,467
23	Parent Surveys/Engagement	130,198	130,198	12,500
24	Warehouse	63,550	63,550	37,200
25	Lower Class Sizes - Other	1,778,437	1,778,437	1,778,437
26	PathFinder	150,000	150,000	106,100
27	LCAP & Site Admin	380,000	380,000	545,564
		<b>\$ 17,040,534</b>	<b>\$ 17,510,578</b>	<b>\$ 16,589,334</b>



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# Appendix

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**Unrestricted General Fund Summary  
2014-15 Unaudited Actuals**

	2014-15 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2014-15 Estimated Actuals (June)	2014-15 Unaudited Actuals
<b>Revenues</b>					
Revenue Limit Sources	\$ 132,074,030	\$ 152,350,511	\$ 151,438,789	\$ 150,863,008	\$ 151,592,330
Federal Revenue	59,687	-	-	98,696	114,627
State Revenue	3,478,780	3,319,959	4,781,394	4,855,971	4,878,809
Local Revenue	3,971,561	2,231,370	2,492,941	2,396,848	3,086,270
<b>Total Revenues</b>	<b>\$ 139,584,058</b>	<b>\$ 157,901,840</b>	<b>\$ 158,713,124</b>	<b>\$ 158,214,523</b>	<b>\$ 159,672,036</b>
<b>Expenditures</b>					
Certificated Salaries	63,540,048	74,878,831	76,321,363	76,318,883	76,000,672
Classified Salaries	18,856,911	21,877,976	22,098,862	22,094,063	22,285,074
Employee Benefits	23,929,154	28,328,559	27,625,957	26,677,226	26,577,640
Books and Supplies	3,750,018	7,557,231	6,063,996	6,484,144	6,657,085
Services & Operating Exp	10,522,880	15,542,234	14,162,253	12,543,251	12,242,455
Capital Outlay	1,089,045	370,888	2,088,967	1,696,588	1,807,993
Indirect Costs/Debt Srvc	(1,413,571)	(1,918,710)	(1,578,876)	(1,503,060)	(1,253,461)
	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 120,274,485</b>	<b>\$ 146,637,009</b>	<b>\$ 146,782,522</b>	<b>\$ 144,311,095</b>	<b>\$ 144,317,458</b>
<b>Excess (Deficiency)</b>	<b>\$ 19,309,573</b>	<b>\$ 11,264,831</b>	<b>\$ 11,930,602</b>	<b>\$ 13,903,428</b>	<b>\$ 15,354,578</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	1,125,635	-	4,023,664	4,026,991	4,070,750
Transfers Out/Other Uses	4,387,145	2,198,227	717,748	605,221	1,123,096
Contributions	(21,130,144)	(23,043,460)	(23,451,784)	(22,965,464)	(22,283,312)
<b>Total Other Sources (Uses)</b>	<b>\$ (24,391,654)</b>	<b>\$ (25,241,687)</b>	<b>\$ (20,145,868)</b>	<b>\$ (19,543,694)</b>	<b>\$ (19,335,658)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (5,082,081)</b>	<b>\$ (13,976,856)</b>	<b>\$ (8,215,266)</b>	<b>\$ (5,640,266)</b>	<b>\$ (3,981,080)</b>
<b>Beginning Fund Balance</b>	<b>\$ 30,974,892</b>	<b>\$ 26,216,809</b>	<b>\$ 25,892,811</b>	<b>\$ 25,892,811</b>	<b>\$ 25,892,811</b>
<b>Ending Fund Balance</b>	<b>\$ 25,892,811</b>	<b>\$ 12,239,953</b>	<b>\$ 17,677,545</b>	<b>\$ 20,252,545</b>	<b>\$ 21,911,731</b>
Stores	271,905	255,000	271,906	271,906	220,937
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	9,110,000	10,281,500	10,390,000	10,242,000	10,489,775
Committed Balances		1,678,453	5,003,145	9,713,639	11,176,019
Assigned Balances	16,485,906	-	1,987,494	-	-
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2014-15 Unaudited Actuals**

	2014-15 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2014-15 Estimated Actuals (June)	2014-15 Unaudited Actuals
<b>Revenues</b>					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	15,383,186	14,213,652	15,501,482	15,871,008	15,219,390
State Revenue	9,134,515	4,592,972	4,789,036	4,771,509	9,075,447
Local Revenue	11,036,330	11,873,208	12,772,010	13,129,962	13,863,352
<b>Total Revenues</b>	<b>\$ 35,554,031</b>	<b>\$ 30,679,832</b>	<b>\$ 33,062,528</b>	<b>\$ 33,772,479</b>	<b>\$ 38,158,189</b>
<b>Expenditures</b>					
Certificated Salaries	18,082,006	18,755,895	19,085,688	19,160,158	19,294,677
Classified Salaries	11,789,375	12,053,357	11,692,558	11,493,622	11,666,197
Employee Benefits	8,855,863	9,509,248	9,469,397	9,178,228	13,367,212
Books and Supplies	5,357,685	3,915,268	5,341,552	5,398,421	5,262,378
Services & Operating Exp	7,582,077	7,144,042	8,377,145	8,971,287	8,402,518
Capital Outlay	178,566	179,301	672,568	735,389	927,032
Indirect Costs/Debt Srvc	5,672,798	5,239,388	5,552,530	5,522,717	5,434,842
<b>Total Expenditures</b>	<b>\$ 57,518,370</b>	<b>\$ 56,796,499</b>	<b>\$ 60,191,438</b>	<b>\$ 60,459,822</b>	<b>\$ 64,354,856</b>
<b>Excess (Deficiency)</b>	<b>\$ (21,964,339)</b>	<b>\$ (26,116,667)</b>	<b>\$ (27,128,910)</b>	<b>\$ (26,687,343)</b>	<b>\$ (26,196,667)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	377,143	347,552	301,526	321,457	543,066
Transfers Out/Other Uses	-	-	-	-	-
Contributions	21,130,145	23,043,460	23,451,784	22,965,454	22,283,312
<b>Total Other Sources (Uses)</b>	<b>\$ 21,507,288</b>	<b>\$ 23,391,012</b>	<b>\$ 23,753,310</b>	<b>\$ 23,286,911</b>	<b>\$ 22,826,378</b>
<b>Net Increase (Decrease)</b>	<b>\$ (457,051)</b>	<b>\$ (2,725,655)</b>	<b>\$ (3,375,600)</b>	<b>\$ (3,400,432)</b>	<b>\$ (3,370,289)</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,991,642</b>	<b>\$ 4,549,442</b>	<b>\$ 4,534,590</b>	<b>\$ 4,534,590</b>	<b>\$ 4,534,590</b>
<b>Ending Fund Balance</b>	<b>\$ 4,534,591</b>	<b>\$ 1,823,787</b>	<b>\$ 1,158,990</b>	<b>\$ 1,134,158</b>	<b>\$ 1,164,301</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Restricted Balances	4,534,591	1,823,787	1,158,990	1,134,158	1,164,301
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2014-15 Unaudited Actuals**

	2014-15 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2014-15 Estimated Actuals (June)	2014-15 Unaudited Actuals
<b>Revenues</b>					
Revenue Limit Sources	\$ 132,074,030	\$ 152,350,511	\$ 151,438,789	\$ 150,863,008	\$ 151,592,330
Federal Revenue	15,442,873	14,213,652	15,501,482	15,969,704	15,334,017
State Revenue	12,613,295	7,912,931	9,570,430	9,627,480	13,954,256
Local Revenue	15,007,891	14,104,578	15,264,951	15,526,810	16,949,622
<b>Total Revenues</b>	<b>\$ 175,138,089</b>	<b>\$ 188,581,672</b>	<b>\$ 191,775,652</b>	<b>\$ 191,987,002</b>	<b>\$ 197,830,225</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 81,622,054	\$ 93,634,726	\$ 95,407,051	\$ 95,479,041	\$ 95,295,349
Classified Salaries	30,646,286	33,931,333	33,791,420	33,587,685	33,951,271
Employee Benefits	32,785,017	37,837,807	37,095,354	35,855,454	39,944,852
Books and Supplies	9,107,703	11,472,499	11,405,548	11,882,565	11,919,463
Services & Operating Exp	18,104,957	22,686,276	22,539,398	21,514,538	20,644,973
Capital Outlay	1,267,611	550,189	2,761,535	2,431,977	2,735,025
Indirect Costs/Debt Svc	4,259,227	3,320,678	3,973,654	4,019,657	4,181,381
<b>Total Expenditures</b>	<b>\$ 177,792,855</b>	<b>\$ 203,433,508</b>	<b>\$ 206,973,960</b>	<b>\$ 204,770,917</b>	<b>\$ 208,672,314</b>
<b>Excess (Deficiency)</b>	<b>\$ (2,654,766)</b>	<b>\$ (14,851,836)</b>	<b>\$ (15,198,308)</b>	<b>\$ (12,783,915)</b>	<b>\$ (10,842,089)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 1,502,778	\$ 347,552	\$ 4,325,190	\$ 4,348,448	\$ 4,613,816
Transfers Out/Other Uses	4,387,145	2,198,227	717,748	605,221	1,123,096
Contributions	1	-	-	(10)	-
<b>Total Other Sources (Uses)</b>	<b>\$ (2,884,366)</b>	<b>\$ (1,850,675)</b>	<b>\$ 3,607,442</b>	<b>\$ 3,743,217</b>	<b>\$ 3,490,720</b>
<b>Net Increase (Decrease)</b>	<b>\$ (5,539,132)</b>	<b>\$ (16,702,511)</b>	<b>\$ (11,590,866)</b>	<b>\$ (9,040,698)</b>	<b>\$ (7,351,369)</b>
<b>Beginning Fund Balance</b>	<b>\$ 35,966,534</b>	<b>\$ 30,766,251</b>	<b>\$ 30,427,401</b>	<b>\$ 30,427,401</b>	<b>\$ 30,427,401</b>
<b>Ending Fund Balance</b>	<b>\$ 30,427,402</b>	<b>\$ 14,063,740</b>	<b>\$ 18,836,535</b>	<b>\$ 21,386,703</b>	<b>\$ 23,076,032</b>
Stores	\$ 271,905	\$ 255,000	\$ 271,906	\$ 271,906	\$ 220,937
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	9,110,000	10,281,500	10,390,000	10,242,000	10,489,775
Committed	-	1,678,453	5,003,145	9,713,639	11,176,019
Assigned	16,485,906	-	1,987,494	-	-
Restricted	4,534,591	1,823,787	1,158,990	1,134,158	1,164,301
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2014-15 Unaudited Actuals**

	Unrestricted	Restricted	Combined
<b>Revenues</b>			
Revenue Limit Sources	\$ 151,592,330	\$ -	\$ 151,592,330
Federal Revenue	114,627	15,219,390	15,334,017
State Revenue	4,878,809	9,075,447	13,954,256
Local Revenue	3,086,270	13,863,352	16,949,622
<b>Total Revenues</b>	<b>\$ 159,672,036</b>	<b>\$ 38,158,189</b>	<b>\$ 197,830,225</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 76,000,672	\$ 19,294,677	\$ 95,295,349
Classified Salaries	22,285,074	11,666,197	33,951,271
Employee Benefits	26,577,640	13,367,212	39,944,852
Books and Supplies	6,657,085	5,262,378	11,919,463
Services & Operating Exp	12,242,455	8,402,518	20,644,973
Capital Outlay	1,807,993	927,032	2,735,025
Indirect Costs/Debt Srvc	(1,253,461)	5,434,842	4,181,381
<b>Total Expenditures</b>	<b>\$ 144,317,458</b>	<b>\$ 64,354,856</b>	<b>\$ 208,672,314</b>
<b>Excess (Deficiency)</b>	<b>\$ 15,354,578</b>	<b>\$ (26,196,667)</b>	<b>\$ (10,842,089)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	\$ 4,070,750	\$ 543,066	\$ 4,613,816
Transfers Out/Other Uses	1,123,096	-	1,123,096
Contributions	(22,283,312)	22,283,312	-
<b>Total Other Sources (Uses)</b>	<b>\$ (19,335,658)</b>	<b>\$ 22,826,378</b>	<b>\$ 3,490,720</b>
<b>Net Increase (Decrease)</b>	<b>\$ (3,981,080)</b>	<b>\$ (3,370,289)</b>	<b>\$ (7,351,369)</b>
<b>Beginning Fund Balance</b>	<b>\$ 25,892,811</b>	<b>\$ 4,534,590</b>	<b>\$ 30,427,401</b>
<b>Ending Fund Balance</b>	<b>\$ 21,911,731</b>	<b>\$ 1,164,301</b>	<b>\$ 23,076,032</b>
Stores	\$ 220,937	\$ -	\$ 220,937
Revolving Cash	25,000	-	25,000
PrePaid Expenses	-	-	-
5% Reserve	10,489,775	-	10,489,775
Committed	11,176,019	-	11,176,019
Assigned	-	-	-
Restricted	-	1,164,301	1,164,301
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**2014-15 Unaudited Actuals  
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve Non Cap Outlay Fund 17	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
<b>Revenues:</b>								
Revenue Limit Sources	\$ 151,592,330.19	\$ 3,983,207.00	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ 157,075,537.19
Federal Revenues	15,334,016.68	1,353.00	198,098.67	9,901,550.12	-	-	-	25,435,018.47
Other State Revenues	13,954,256.20	639,975.58	1,518,974.81	831,307.64	-	-	-	16,944,514.23
Other Local Revenues	16,949,622.75	372,136.74	560.37	928,986.69	4,977.68	8,340.53	5,472.28	18,264,624.76
<b>Total Revenues</b>	<b>\$ 197,830,225.82</b>	<b>\$ 4,996,672.32</b>	<b>\$ 1,717,633.85</b>	<b>\$ 11,661,844.45</b>	<b>\$ 1,504,977.68</b>	<b>\$ 8,340.53</b>	<b>\$ 5,472.28</b>	<b>\$ 217,719,694.65</b>
<b>Expenditures:</b>								
Certificated Salaries	\$ 95,295,349.41	\$ 2,408,525.96	\$ 476,364.28	\$ -	\$ -	\$ -	\$ -	\$ 98,180,239.65
Classified Salaries	33,951,270.87	351,313.39	545,738.30	4,200,679.81	-	-	-	39,049,002.37
Employee Benefits	39,944,851.75	737,948.56	349,970.50	1,617,468.42	-	-	-	42,650,239.23
Books and Supplies	11,919,462.89	519,877.18	23,585.85	4,467,452.57	335,133.93	-	-	17,265,512.42
Services, Other Operating Expenses	20,644,973.16	1,079,380.10	245,830.53	657,800.14	1,181,281.34	-	-	23,809,265.27
Capital Outlay	2,735,025.17	-	-	160,758.47	391,701.69	-	-	3,287,485.33
Other Outgo	4,848,545.51	-	-	-	-	-	-	4,848,545.51
Indirect and Support Costs	(667,164.04)	-	76,220.39	590,943.65	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 208,672,314.72</b>	<b>\$ 5,097,045.19</b>	<b>\$ 1,717,709.85</b>	<b>\$ 11,695,103.06</b>	<b>\$ 1,908,116.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,090,289.78</b>
<b>Excess (Deficiency)</b>	<b>\$ (10,842,088.90)</b>	<b>\$ (100,372.87)</b>	<b>\$ (76.00)</b>	<b>\$ (33,258.61)</b>	<b>\$ (403,139.28)</b>	<b>\$ 8,340.53</b>	<b>\$ 5,472.28</b>	<b>\$ (11,370,595.13)</b>
<b>Other Financing Sources/Uses</b>								
Interfund Transfers In	\$ 4,193,547.38	\$ 100,000.00	\$ -	\$ 28,590.57	\$ -	\$ -	\$ -	\$ 4,322,137.95
Interfund Transfers Out	1,123,095.57	317,755.00	-	-	-	3,608,375.00	-	5,049,225.57
Other Sources (Uses)	420,268.17	-	-	-	-	-	-	420,268.17
Contributions	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 3,490,719.98</b>	<b>\$ (217,755.00)</b>	<b>\$ -</b>	<b>\$ 28,590.57</b>	<b>\$ -</b>	<b>\$ (3,608,375.00)</b>	<b>\$ -</b>	<b>\$ (306,819.45)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (7,351,368.92)</b>	<b>\$ (318,127.87)</b>	<b>\$ (76.00)</b>	<b>\$ (4,668.04)</b>	<b>\$ (403,139.28)</b>	<b>\$ (3,600,034.47)</b>	<b>\$ 5,472.28</b>	<b>\$ (11,677,414.58)</b>
Beginning Fund Balance	\$ 30,427,401.52	\$ 1,421,653.09	\$ 76.26	\$ 5,766,194.56	\$ 846,933.07	\$ 3,600,034.47	\$ 1,503,918.78	\$ 42,062,292.97
<b>Ending Fund Balance</b>	<b>\$ 23,076,032.60</b>	<b>\$ 1,103,525.22</b>	<b>\$ 0.26</b>	<b>\$ 5,761,526.52</b>	<b>\$ 443,793.79</b>	<b>\$ -</b>	<b>\$ 1,509,391.06</b>	<b>\$ 30,384,878.39</b>

**2014-15 Unaudited Actuals  
All Funds Summary**

	<b>Building Fund Bond Measures Fund 21</b>	<b>Capital Facilities Fund 25</b>	<b>School Facilities Fund 35</b>	<b>Spec Reserve Capital Outlay Fund 40</b>	<b>Bond Redemption Fund 51</b>	<b>Other Enterprise Fund 63</b>	<b>Self Insurance Fund 67</b>	<b>Funds 21 - 67 Sub Total</b>	<b>All District Funds Total</b>
<b>Revenues:</b>									
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,075,537.19
Federal Revenues								-	25,435,018.47
Other State Revenues					180,048.86			180,048.86	17,124,563.09
Other Local Revenues	43,169.05	404,831.41	2,752.59	1,294.24	11,306,519.25	16,465,997.22	3,235,442.38	31,465,478.42	49,730,103.18
<b>Total Revenues</b>	<b>\$ 43,169.05</b>	<b>\$ 404,831.41</b>	<b>\$ 2,752.59</b>	<b>\$ 1,294.24</b>	<b>\$ 11,486,568.11</b>	<b>\$ 16,465,997.22</b>	<b>\$ 3,235,442.38</b>	<b>\$ 31,645,527.28</b>	<b>\$ 249,365,221.93</b>
<b>Expenditures:</b>									
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,180,239.65
Classified Salaries						6,367,718.97		6,367,718.97	45,416,721.34
Employee Benefits						1,802,670.18		1,802,670.18	44,452,909.41
Books and Supplies	309.33	1,924.13				2,247,861.45	15,157.32	2,265,252.23	19,530,764.65
Services, Other Operating Expenses	24,030.67	30,996.21	4,837.67			1,747,815.33	2,639,620.48	4,447,300.36	28,256,565.63
Capital Outlay	7,320,661.17	556,388.89	471,210.53	86,558.12				8,434,818.71	11,722,304.04
Other Outgo				1,245,656.25	8,598,587.45			9,844,243.70	14,692,789.21
Indirect and Support Costs								-	-
<b>Total Expenditures</b>	<b>\$ 7,345,001.17</b>	<b>\$ 589,309.23</b>	<b>\$ 476,048.20</b>	<b>\$ 1,332,214.37</b>	<b>\$ 8,598,587.45</b>	<b>\$ 12,166,065.93</b>	<b>\$ 2,654,777.80</b>	<b>\$ 33,162,004.15</b>	<b>\$ 262,252,293.93</b>
<b>Excess (Deficiency)</b>	<b>\$ (7,301,832.12)</b>	<b>\$ (184,477.82)</b>	<b>\$ (473,295.61)</b>	<b>\$ (1,330,920.13)</b>	<b>\$ 2,887,980.66</b>	<b>\$ 4,299,931.29</b>	<b>\$ 580,664.58</b>	<b>\$ (1,516,476.87)</b>	<b>\$ (12,887,072.00)</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfers In	\$ -	\$ -	\$ 5,460,381.66	\$ 994,505.00	\$ -	\$ -	\$ -	\$ 6,454,886.66	\$ 10,777,024.61
Interfund Transfers Out	5,460,381.66			233,417.38		34,000.00		5,727,799.04	10,777,024.61
Other Sources (Uses)	24,000,000.78			1,245,656.25	412,337.00			25,657,994.03	26,078,262.20
Contributions								-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 18,539,619.12</b>	<b>\$ -</b>	<b>\$ 5,460,381.66</b>	<b>\$ 2,006,743.87</b>	<b>\$ 412,337.00</b>	<b>\$ (34,000.00)</b>	<b>\$ -</b>	<b>\$ 26,385,081.65</b>	<b>\$ 26,078,262.20</b>
<b>Net Increase (Decrease)</b>	<b>\$ 11,237,787.00</b>	<b>\$ (184,477.82)</b>	<b>\$ 4,987,086.05</b>	<b>\$ 675,823.74</b>	<b>\$ 3,300,317.66</b>	<b>\$ 4,265,931.29</b>	<b>\$ 580,664.58</b>	<b>\$ 24,868,604.78</b>	<b>\$ 13,191,190.20</b>
Beginning Fund Balance	\$ 12,764,070.11	\$ 2,683,660.81	\$ -	\$ 277,814.07	\$ 9,561,970.84	\$ 2,722,346.55	\$ 5,535,268.08	\$ 35,049,049.24	\$ 77,111,342.21
<b>Ending Fund Balance</b>	<b>\$ 24,001,857.11</b>	<b>\$ 2,499,182.99</b>	<b>\$ 4,987,086.05</b>	<b>\$ 953,637.81</b>	<b>\$ 12,862,288.50</b>	<b>\$ 6,988,277.84</b>	<b>\$ 6,115,932.66</b>	<b>\$ 59,917,654.02</b>	<b>\$ 90,302,532.41</b>

Hemet Unified (67082) - 2014-15 Unaudited Actuals Calculation																		
LOCAL CONTROL FUNDING FORMULA																		
v16.1e																		
2013-14																		
2014-15																		
2015-16																		
v16.1e																		
Education Code	LOCAL CONTROL FUNDING FORMULA																	
42238.02(b)	CALCULATE LCFF TARGET																	
	Unduplicated as % of Enrollment																	
	COLA 1.570%																	
	COLA 81.64%																	
	COLA 0.850%																	
	COLA 81.58%																	
	COLA 81.59%																	
	COLA 1.020%																	
	2013-14																	
	2014-15																	
	2015-16																	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
(d)(1)(A); (d)(3); (e); (f)	6,103.06	6,952	724	1,253	1,022	60,736,313	6,103.70	7,011	729	1,263	1,029	61,229,293	6,118.06	7,083	737	1,276	1,040	62,011,045
(d)(1)(B); (e); (f)	4,500.49	7,056		1,152	940	41,170,315	4,386.70	7,116		1,161	946	40,457,494	4,551.29	7,189		1,173	956	42,408,368
(d)(1)(C); (e); (f)	2,842.06	7,266		1,186	968	26,772,841	2,875.30	7,328		1,196	974	27,308,241	2,811.79	7,403		1,208	984	26,979,829
(d)(1)(D); (d)(4); (e); (f)	6,467.04	8,419	219	1,410	1,151	72,424,344	6,430.47	8,491	221	1,421	1,158	72,608,203	6,300.04	8,578	223	1,436	1,170	71,866,069
(i)(3)(B); 42238.05(a)(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(i)(3)(A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>19,912.65</b>	<b>149,280,348</b>	<b>5,834,897</b>	<b>25,327,218</b>	<b>20,661,350</b>	<b>201,103,813</b>	<b>19,796.17</b>	<b>149,680,117</b>	<b>5,870,731</b>	<b>25,379,677</b>	<b>20,672,708</b>	<b>201,603,233</b>	<b>19,781.18</b>	<b>150,910,867</b>	<b>5,913,919</b>	<b>25,590,669</b>	<b>20,849,855</b>	<b>203,265,310</b>
42238.02(g)	Targeted Instructional Improvement Block Grant 375,152																	
42238.02(h)	Home-to-School Transportation 1,540,216																	
42238.02(h)	Small School District Bus Replacement Program -																	
42238.02(i)	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET <b>203,019,181</b>																	
42238.025	ECONOMIC RECOVERY TARGET PAYMENT 1/8 -																	
42238.03(a)	CALCULATE LCFF FLOOR																	
(a)(1)(A) & (B)	Current year Funded ADA times Base per ADA																	
(a)(1)(D)	Necessary Small School Allowance at 12-13 rates																	
(a)(2)	2012-13 Categoricals																	
(a)(3)	2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA																	
42238.03(f)	New charter: District PY rate * CY ADA																	
(a)(4)	Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																	
42238.03	LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR <b>122,772,933</b>																	
42238.02(f)	LOCAL CONTROL FUNDING FORMULA TARGET <b>203,019,181</b>																	
42238.03(a)	LOCAL CONTROL FUNDING FORMULA FLOOR <b>122,772,933</b>																	
(b)(1)	LCFF Need (LCFF Target less LCFF Floor, if positive)																	
(b)(3)	ECONOMIC RECOVERY PAYMENT																	
42238.03(c)	CALCULATE STATE AID																	
42238.03(b)(3)	Transition Entitlement																	
(c)(1)-(7)	Local Revenue (including RDA)																	
42238.03(e)	CALCULATE MINIMUM STATE AID																	
(d)	2012-13 RL/Charter Gen BG adjusted for ADA																	
(e)(1)(A) & (B)(i)	Less Current Year Property Taxes/In Lieu																	
(e)(1)(D)	Subtotal State Aid for Historical RL/Charter General BG																	
(e)(1)(E)	Categorical funding from 2012-13																	
(e)(2)	Charter Categorical Block Grant adjusted for ADA																	
(e)(3)	Minimum State Aid Guarantee																	
47635(a)(4)	CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																	
(b)(3)	CHANGE OVER PRIOR YEAR																	
(b)(3)	PER ADA CHANGE OVER PRIOR YEAR																	
	LCFF SOURCES INCLUDING EXCESS TAXES																	
	State Aid																	
	Property Taxes net of in-lieu																	
	Charter in-Lieu Taxes																	
	LCFF pre COE, Choice, Supp																	





# **Unaudited Actuals State Forms**

**For the Period Ending June 30, 2015**

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**Business Services**

September 15, 2015

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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 15, 2015

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

Yara Pacheco  
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Coordinator  
Title  
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Director, Fiscal Services  
Title  
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pbuckhou@hemetUSD.org  
E-mail Address



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)	58.16%
	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	\$136,862,725.06
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$136,862,725.06
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	6.59%
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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	151,592,330.19	0.00	151,592,330.19	178,984,901.00	0.00	178,984,901.00	18.1%
2) Federal Revenue		8100-8299	114,627.03	15,219,389.65	15,334,016.68	100,000.00	17,360,343.00	17,460,343.00	13.9%
3) Other State Revenue		8300-8599	4,878,809.18	9,075,447.02	13,954,256.20	14,814,081.00	4,695,284.00	19,509,365.00	39.8%
4) Other Local Revenue		8600-8799	3,086,270.21	13,863,352.54	16,949,622.75	2,336,511.00	12,704,036.00	15,040,547.00	-11.3%
5) TOTAL, REVENUES			159,672,036.61	38,158,189.21	197,830,225.82	196,235,493.00	34,759,663.00	230,995,156.00	16.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	76,000,671.94	19,294,677.47	95,295,349.41	84,444,798.00	19,930,892.00	104,375,690.00	9.5%
2) Classified Salaries		2000-2999	22,285,073.88	11,666,196.99	33,951,270.87	26,340,479.00	12,801,335.00	39,141,814.00	15.3%
3) Employee Benefits		3000-3999	26,577,639.87	13,367,211.88	39,944,851.75	31,577,527.00	10,124,421.00	41,701,948.00	4.4%
4) Books and Supplies		4000-4999	6,657,085.17	5,262,377.72	11,919,462.89	9,379,618.00	3,833,163.00	13,212,781.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	12,242,454.73	8,402,518.43	20,644,973.16	15,287,062.00	8,339,682.00	23,626,744.00	14.4%
6) Capital Outlay		6000-6999	1,807,993.63	927,031.54	2,735,025.17	784,018.00	125,000.00	909,018.00	-66.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	668,604.34	4,179,941.17	4,848,545.51	239,009.00	4,234,173.00	4,473,182.00	-7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,922,065.31)	1,254,901.27	(667,164.04)	(2,247,194.00)	1,552,459.00	(694,735.00)	4.1%
9) TOTAL, EXPENDITURES			144,317,458.25	64,354,856.47	208,672,314.72	165,805,317.00	60,941,125.00	226,746,442.00	8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,354,578.36	(26,196,667.26)	(10,842,088.90)	30,430,176.00	(26,181,462.00)	4,248,714.00	-139.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,650,481.38	543,066.00	4,193,547.38	750,000.00	328,175.00	1,078,175.00	-74.3%
b) Transfers Out		7600-7629	1,123,095.57	0.00	1,123,095.57	2,495,600.00	0.00	2,495,600.00	122.2%
2) Other Sources/Uses									
a) Sources		8930-8979	420,268.17	0.00	420,268.17	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,283,312.40)	22,283,312.40	0.00	(27,601,615.00)	27,601,615.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,335,658.42)	22,826,378.40	3,490,719.98	(29,347,215.00)	27,929,790.00	(1,417,425.00)	-140.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,981,080.06)	(3,370,288.86)	(7,351,368.92)	1,082,961.00	1,748,328.00	2,831,289.00	-138.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,892,811.25	4,534,590.27	30,427,401.52	21,911,731.19	1,164,301.41	23,076,032.60	-24.2%
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)			25,892,811.25	4,534,590.27	30,427,401.52	21,911,731.19	1,164,301.41	23,076,032.60	-24.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,892,811.25	4,534,590.27	30,427,401.52	21,911,731.19	1,164,301.41	23,076,032.60	-24.2%
2) Ending Balance, June 30 (E + F1e)			21,911,731.19	1,164,301.41	23,076,032.60	22,994,692.19	2,912,629.41	25,907,321.60	12.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	220,937.16	0.00	220,937.16	271,906.00	0.00	271,906.00	23.1%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,164,301.41	1,164,301.41	0.00	2,912,629.41	2,912,629.41	150.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,176,019.03	0.00	11,176,019.03	9,573,600.00	0.00	9,573,600.00	-14.3%
0001 Site Discretionary - Instructional M	0000	9760	774,453.70		774,453.70				
0005 Implementation of 15-16 LCAP init	0000	9760	1,711,779.01		1,711,779.01				
0091 - HTA H&W Reserves	0000	9760	637,331.07		637,331.07				
0099 - CSEA H&W Reserves	0000	9760	474,778.43		474,778.43				
0301 - Capital Equipment /Improvement	0000	9760	274,389.44		274,389.44				
0390 - Network/IT Infrastructure	0000	9760	349,112.20		349,112.20				
0600 - Donations - Instructional Mtrls/Fix	0000	9760	401,153.70		401,153.70				
0605- ROTC program supplies/services	0000	9760	13,462.83		13,462.83				
0707 - Instructional intervention material	0000	9760	50,961.58		50,961.58				
0800 - Re-issue unclaimed payments	0000	9760	35,911.58		35,911.58				
0851- Adult Education program supplies	0000	9760	30,149.82		30,149.82				
2016-17 LFF Gap funding reserve	0000	9760	6,225,451.08		6,225,451.08				
Instructional materials and services	1100	9760	197,084.59		197,084.59				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,489,775.00	0.00	10,489,775.00	11,465,000.00	0.00	11,465,000.00	9.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,659,186.19	0.00	1,659,186.19	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	24,407,994.91	(5,027,207.05)	19,380,787.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	27,825.00	0.00	27,825.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,604,620.08	7,324,457.50	8,929,077.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	530,226.31	282,846.04	813,072.35				
6) Stores		9320	220,937.16	0.00	220,937.16				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			26,816,603.46	2,580,096.49	29,396,699.95				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	4,236,231.46	831,481.26	5,067,712.72				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	668,640.81	322,827.49	991,468.30				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	261,486.33	261,486.33				
6) TOTAL, LIABILITIES			4,904,872.27	1,415,795.08	6,320,667.35				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,911,731.19	1,164,301.41	23,076,032.60				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	101,284,356.00	0.00	101,284,356.00	134,890,076.00	0.00	134,890,076.00	33.2%
Education Protection Account State Aid - Current Year		8012	28,469,018.00	0.00	28,469,018.00	24,475,776.00	0.00	24,475,776.00	-14.0%
State Aid - Prior Years		8019	(282,889.00)	0.00	(282,889.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	339,975.68	0.00	339,975.68	339,976.00	0.00	339,976.00	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	24,437,463.21	0.00	24,437,463.21	23,332,198.00	0.00	23,332,198.00	-4.5%
Unsecured Roll Taxes		8042	1,118,582.08	0.00	1,118,582.08	1,116,465.00	0.00	1,116,465.00	-0.2%
Prior Years' Taxes		8043	1,589,193.76	0.00	1,589,193.76	1,589,194.00	0.00	1,589,194.00	0.0%
Supplemental Taxes		8044	582,633.93	0.00	582,633.93	639,820.00	0.00	639,820.00	9.8%
Education Revenue Augmentation Fund (ERAF)		8045	(4,946,576.47)	0.00	(4,946,576.47)	(5,403,035.00)	0.00	(5,403,035.00)	9.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,198,839.00	0.00	1,198,839.00	186,947.00	0.00	186,947.00	-84.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>153,790,596.19</b>	<b>0.00</b>	<b>153,790,596.19</b>	<b>181,167,417.00</b>	<b>0.00</b>	<b>181,167,417.00</b>	<b>17.8%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,500,000.00)		(1,500,000.00)	(1,500,000.00)		(1,500,000.00)	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	(698,266.00)	0.00	(698,266.00)	(682,516.00)	0.00	(682,516.00)	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>151,592,330.19</b>	<b>0.00</b>	<b>151,592,330.19</b>	<b>178,984,901.00</b>	<b>0.00</b>	<b>178,984,901.00</b>	<b>18.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,486,691.00	4,486,691.00	0.00	4,300,157.00	4,300,157.00	-4.2%
Special Education Discretionary Grants		8182	0.00	387,492.92	387,492.92	0.00	280,125.00	280,125.00	-27.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	63,131.03	0.00	63,131.03	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	1,031,997.10	1,031,997.10	0.00	1,040,270.00	1,040,270.00	0.8%
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		5,939,926.07	5,939,926.07		7,869,738.00	7,869,738.00	32.5%
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		868,948.84	868,948.84		855,902.00	855,902.00	-1.5%
NCLB: Title III, Immigrant Education Program	4201	8290		12,008.51	12,008.51		0.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		175,540.94	175,540.94		271,909.00	271,909.00	54.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		775,799.75	775,799.75		825,000.00	825,000.00	6.3%
Vocational and Applied Technology Education	3500-3699	8290		231,850.00	231,850.00		205,652.00	205,652.00	-11.3%
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	51,496.00	1,309,134.52	1,360,630.52	100,000.00	1,711,590.00	1,811,590.00	33.1%
<b>TOTAL, FEDERAL REVENUE</b>			114,627.03	15,219,389.65	15,334,016.68	100,000.00	17,360,343.00	17,460,343.00	13.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,057,551.00	0.00	2,057,551.00	723,277.00	0.00	723,277.00	-64.8%
Lottery - Unrestricted and Instructional Materials		8560	2,724,012.22	784,088.44	3,508,100.66	2,639,104.00	701,012.00	3,340,116.00	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	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		190,933.65	190,933.65		184,063.00	184,063.00	-3.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	97,245.96	5,555,022.93	5,652,268.89	11,451,700.00	1,264,807.00	12,716,507.00	125.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,878,809.18	9,075,447.02	13,954,256.20	14,814,081.00	4,695,284.00	19,509,365.00	39.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	3,069,154.07	3,069,154.07	0.00	3,000,000.00	3,000,000.00	-2.3%
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	282,894.80	0.00	282,894.80	265,000.00	0.00	265,000.00	-6.3%
Interest		8660	11,068.72	0.00	11,068.72	65,350.00	0.00	65,350.00	490.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	138,205.47	0.00	138,205.47	0.00	0.00	0.00	-100.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	64,967.17	0.00	64,967.17	0.00	0.00	0.00	-100.0%
Interagency Services		8677	582,846.44	0.00	582,846.44	325,000.00	0.00	325,000.00	-44.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,006,287.61	813,881.47	2,820,169.08	1,681,161.00	3,000.00	1,684,161.00	-40.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		9,980,317.00	9,980,317.00		9,701,036.00	9,701,036.00	-2.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,086,270.21</b>	<b>13,863,352.54</b>	<b>16,949,622.75</b>	<b>2,336,511.00</b>	<b>12,704,036.00</b>	<b>15,040,547.00</b>	<b>-11.3%</b>
<b>TOTAL, REVENUES</b>			<b>159,672,036.61</b>	<b>38,158,189.21</b>	<b>197,830,225.82</b>	<b>196,235,493.00</b>	<b>34,759,663.00</b>	<b>230,995,156.00</b>	<b>16.8%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	63,795,087.56	13,750,172.91	77,545,260.47	70,890,156.00	14,365,073.00	85,255,229.00	9.9%
Certificated Pupil Support Salaries		1200	3,135,561.80	3,237,415.02	6,372,976.82	3,970,000.00	3,146,422.00	7,116,422.00	11.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,211,797.45	902,702.16	9,114,499.61	8,893,929.00	926,049.00	9,819,978.00	7.7%
Other Certificated Salaries		1900	858,225.13	1,404,387.38	2,262,612.51	690,713.00	1,493,348.00	2,184,061.00	-3.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>76,000,671.94</b>	<b>19,294,677.47</b>	<b>95,295,349.41</b>	<b>84,444,798.00</b>	<b>19,930,892.00</b>	<b>104,375,690.00</b>	<b>9.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	835,453.76	6,215,199.53	7,050,653.29	1,037,011.00	7,670,867.00	8,707,878.00	23.5%
Classified Support Salaries		2200	7,911,654.39	3,373,889.21	11,285,543.60	9,660,343.00	3,067,067.00	12,727,410.00	12.8%
Classified Supervisors' and Administrators' Salaries		2300	3,899,126.22	238,083.64	4,137,209.86	4,102,666.00	233,043.00	4,335,709.00	4.8%
Clerical, Technical and Office Salaries		2400	7,295,855.23	747,210.43	8,043,065.66	8,761,145.00	652,822.00	9,413,967.00	17.0%
Other Classified Salaries		2900	2,342,984.28	1,091,814.18	3,434,798.46	2,779,314.00	1,177,536.00	3,956,850.00	15.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,285,073.88</b>	<b>11,666,196.99</b>	<b>33,951,270.87</b>	<b>26,340,479.00</b>	<b>12,801,335.00</b>	<b>39,141,814.00</b>	<b>15.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,551,189.94	5,872,595.73	12,423,785.67	9,036,636.00	2,046,686.00	11,083,322.00	-10.8%
PERS		3201-3202	3,573,127.95	2,043,345.00	5,616,472.95	4,371,787.00	2,233,229.00	6,605,016.00	17.6%
OASDI/Medicare/Alternative		3301-3302	2,588,557.72	1,135,229.62	3,723,787.34	3,157,627.00	1,295,863.00	4,453,490.00	19.6%
Health and Welfare Benefits		3401-3402	10,211,295.46	3,595,679.20	13,806,974.66	12,683,879.00	4,035,209.00	16,719,088.00	21.1%
Unemployment Insurance		3501-3502	49,160.56	15,478.37	64,638.93	55,406.00	16,376.00	71,782.00	11.1%
Workers' Compensation		3601-3602	1,865,013.49	587,722.62	2,452,736.11	1,329,295.00	392,786.00	1,722,081.00	-29.8%
OPEB, Allocated		3701-3702	132,578.97	36,492.18	169,071.15	124,617.00	32,751.00	157,368.00	-6.9%
OPEB, Active Employees		3751-3752	173,114.65	80,669.16	253,783.81	162,171.00	71,521.00	233,692.00	-7.9%
Other Employee Benefits		3901-3902	1,433,601.13	0.00	1,433,601.13	656,109.00	0.00	656,109.00	-54.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,577,639.87</b>	<b>13,367,211.88</b>	<b>39,944,851.75</b>	<b>31,577,527.00</b>	<b>10,124,421.00</b>	<b>41,701,948.00</b>	<b>4.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	252,006.91	1,415,121.71	1,667,128.62	839,027.00	731,942.00	1,570,969.00	-5.8%
Books and Other Reference Materials		4200	72,243.78	84,021.49	156,265.27	30,175.00	24,544.00	54,719.00	-65.0%
Materials and Supplies		4300	4,059,228.13	2,022,073.28	6,081,301.41	5,887,436.00	2,439,049.00	8,326,485.00	36.9%
Noncapitalized Equipment		4400	2,268,082.27	1,741,026.24	4,009,108.51	2,619,580.00	637,628.00	3,257,208.00	-18.8%
Food		4700	5,524.08	135.00	5,659.08	3,400.00	0.00	3,400.00	-39.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,657,085.17</b>	<b>5,262,377.72</b>	<b>11,919,462.89</b>	<b>9,379,618.00</b>	<b>3,833,163.00</b>	<b>13,212,781.00</b>	<b>10.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,161.97	2,949,757.15	2,951,919.12	24,000.00	2,841,402.00	2,865,402.00	-2.9%
Travel and Conferences		5200	480,273.78	253,010.75	733,284.53	704,758.00	345,441.00	1,050,199.00	43.2%
Dues and Memberships		5300	60,620.00	1,098.05	61,718.05	45,470.00	400.00	45,870.00	-25.7%
Insurance		5400 - 5450	693,227.68	0.00	693,227.68	985,800.00	0.00	985,800.00	42.2%
Operations and Housekeeping Services		5500	4,408,937.71	39,576.36	4,448,514.07	4,838,800.00	38,000.00	4,876,800.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,353,271.55	715,493.72	2,068,765.27	1,454,348.00	606,675.00	2,061,023.00	-0.4%
Transfers of Direct Costs		5710	(549,542.16)	549,542.16	0.00	(537,274.00)	537,274.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(222,481.57)	17,606.22	(204,875.35)	(789,760.00)	28,950.00	(760,810.00)	271.4%
Professional/Consulting Services and Operating Expenditures		5800	5,174,314.54	3,857,655.37	9,031,969.91	7,478,308.00	3,922,263.00	11,400,571.00	26.2%
Communications		5900	841,671.23	18,778.65	860,449.88	1,082,612.00	19,277.00	1,101,889.00	28.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,242,454.73</b>	<b>8,402,518.43</b>	<b>20,644,973.16</b>	<b>15,287,062.00</b>	<b>8,339,682.00</b>	<b>23,626,744.00</b>	<b>14.4%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	5,358.98	5,358.97	10,717.95	0.00	0.00	0.00	-100.0%
Land Improvements		6170	60,448.18	40,101.19	100,549.37	50,000.00	0.00	50,000.00	-50.3%
Buildings and Improvements of Buildings		6200	602,064.33	635,072.31	1,237,136.64	290,000.00	0.00	290,000.00	-76.6%
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	1,140,122.14	226,963.67	1,367,085.81	444,018.00	125,000.00	569,018.00	-58.4%
Equipment Replacement		6500	0.00	19,535.40	19,535.40	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,807,993.63</b>	<b>927,031.54</b>	<b>2,735,025.17</b>	<b>784,018.00</b>	<b>125,000.00</b>	<b>909,018.00</b>	<b>-66.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,101.00	0.00	15,101.00	15,000.00	0.00	15,000.00	-0.7%
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	475,909.34	0.00	475,909.34	32,000.00	0.00	32,000.00	-93.3%
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	16,442.09	2,545,459.27	2,561,901.36	18,285.00	2,254,500.00	2,272,785.00	-11.3%
Other Debt Service - Principal		7439	161,151.91	1,634,481.90	1,795,633.81	173,724.00	1,979,673.00	2,153,397.00	19.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>668,604.34</b>	<b>4,179,941.17</b>	<b>4,848,545.51</b>	<b>239,009.00</b>	<b>4,234,173.00</b>	<b>4,473,182.00</b>	<b>-7.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,254,901.27)	1,254,901.27	0.00	(1,552,459.00)	1,552,459.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(667,164.04)	0.00	(667,164.04)	(694,735.00)	0.00	(694,735.00)	4.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,922,065.31)</b>	<b>1,254,901.27</b>	<b>(667,164.04)</b>	<b>(2,247,194.00)</b>	<b>1,552,459.00</b>	<b>(694,735.00)</b>	<b>4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>144,317,458.25</b>	<b>64,354,856.47</b>	<b>208,672,314.72</b>	<b>165,805,317.00</b>	<b>60,941,125.00</b>	<b>226,746,442.00</b>	<b>8.7%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	3,616,481.38	0.00	3,616,481.38	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	34,000.00	543,066.00	577,066.00	750,000.00	328,175.00	1,078,175.00	86.8%
(a) TOTAL, INTERFUND TRANSFERS IN			3,650,481.38	543,066.00	4,193,547.38	750,000.00	328,175.00	1,078,175.00	-74.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	517,805.00	0.00	517,805.00	2,000,000.00	0.00	2,000,000.00	286.2%
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	28,590.57	0.00	28,590.57	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	576,700.00	0.00	576,700.00	495,600.00	0.00	495,600.00	-14.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,123,095.57	0.00	1,123,095.57	2,495,600.00	0.00	2,495,600.00	122.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	420,268.17	0.00	420,268.17	0.00	0.00	0.00	-100.0%
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			420,268.17	0.00	420,268.17	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,283,312.40)	22,283,312.40	0.00	(27,601,615.00)	27,601,615.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,283,312.40)	22,283,312.40	0.00	(27,601,615.00)	27,601,615.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(19,335,658.42)	22,826,378.40	3,490,719.98	(29,347,215.00)	27,929,790.00	(1,417,425.00)	-140.6%



<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6230	California Clean Energy Jobs Act	0.06	0.06
6300	Lottery: Instructional Materials	46,798.61	32,068.61
6500	Special Education	196,890.09	235,693.09
6512	Special Ed: Mental Health Services	920,612.65	692,117.65
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1,952,750.00
Total, Restricted Balance		<u>1,164,301.41</u>	<u>2,912,629.41</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,983,207.00	4,469,595.00	12.2%
2) Federal Revenue		8100-8299	1,353.00	0.00	-100.0%
3) Other State Revenue		8300-8599	639,975.58	874,313.00	36.6%
4) Other Local Revenue		8600-8799	372,136.74	396,419.00	6.5%
5) TOTAL, REVENUES			4,996,672.32	5,740,327.00	14.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,408,525.96	2,331,414.00	-3.2%
2) Classified Salaries		2000-2999	351,313.39	335,078.00	-4.6%
3) Employee Benefits		3000-3999	737,948.56	660,858.00	-10.4%
4) Books and Supplies		4000-4999	519,877.18	425,183.00	-18.2%
5) Services and Other Operating Expenditures		5000-5999	1,079,380.10	1,087,818.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,097,045.19	4,840,351.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(100,372.87)	899,976.00	-996.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	317,755.00	328,175.00	3.3%
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			(217,755.00)	(328,175.00)	50.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(318,127.87)	571,801.00	-279.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,421,653.09	1,103,525.22	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,421,653.09	1,103,525.22	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,421,653.09	1,103,525.22	-22.4%
2) Ending Balance, June 30 (E + F1e)			1,103,525.22	1,675,326.22	51.8%
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			78,780.78	78,780.78	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	1,024,744.44	1,502,317.00	46.6%
CPHS	0000	9780	22,945.69		
CPHS Donations	0000	9780	4,257.79		
CPHS - LCFF Supplemental/Concentration	0000	9780	24,638.58		
WCA	0000	9780	809,371.53		
WCA Donations	0000	9780	54,396.31		
WCA LCFF Supplemental	0000	9780	43,591.34		
CPHS	1100	9780	18,069.35		
WCA	1100	9780	47,473.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	94,228.44	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	967,700.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	226,395.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	119,147.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,313,244.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	122,369.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	87,348.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			209,718.83		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,103,525.22		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	2,606,569.00	3,185,628.00	22.2%
Education Protection Account State Aid - Current Year		8012	674,872.00	645,775.00	-4.3%
State Aid - Prior Years		8019	51,312.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	650,454.00	638,192.00	-1.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,983,207.00</b>	<b>4,469,595.00</b>	<b>12.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,353.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,353.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,341.00	358,531.00	626.6%
Lottery - Unrestricted and Instructional Materials		8560	98,859.08	92,988.00	-5.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	345,772.50	388,688.00	12.4%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	146,003.00	34,106.00	-76.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>639,975.58</b>	<b>874,313.00</b>	<b>36.6%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,655.06	2,350.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	83,907.68	100,000.00	19.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	283,574.00	294,069.00	3.7%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>372,136.74</b>	<b>396,419.00</b>	<b>6.5%</b>
<b>TOTAL, REVENUES</b>			<b>4,996,672.32</b>	<b>5,740,327.00</b>	<b>14.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,982,250.26	1,947,022.00	-1.8%
Certificated Pupil Support Salaries		1200	108,992.30	111,507.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	312,333.40	272,885.00	-12.6%
Other Certificated Salaries		1900	4,950.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,408,525.96</b>	<b>2,331,414.00</b>	<b>-3.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	7,672.23	7,500.00	-2.2%
Classified Support Salaries		2200	48,956.22	52,235.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	185,541.68	157,717.00	-15.0%
Other Classified Salaries		2900	109,143.26	117,626.00	7.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>351,313.39</b>	<b>335,078.00</b>	<b>-4.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	323,840.59	254,168.00	-21.5%
PERS		3201-3202	49,205.10	45,402.00	-7.7%
OASDI/Medicare/Alternative		3301-3302	55,497.76	54,206.00	-2.3%
Health and Welfare Benefits		3401-3402	247,600.44	267,129.00	7.9%
Unemployment Insurance		3501-3502	1,379.84	1,333.00	-3.4%
Workers' Compensation		3601-3602	52,423.02	31,999.00	-39.0%
OPEB, Allocated		3701-3702	3,261.71	2,668.00	-18.2%
OPEB, Active Employees		3751-3752	4,740.10	3,953.00	-16.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>737,948.56</b>	<b>660,858.00</b>	<b>-10.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	103,951.44	88,980.00	-14.4%
Books and Other Reference Materials		4200	9,825.39	21,000.00	113.7%
Materials and Supplies		4300	203,472.20	222,300.00	9.3%
Noncapitalized Equipment		4400	202,628.15	92,903.00	-54.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>519,877.18</b>	<b>425,183.00</b>	<b>-18.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,226.41	6,658.00	-34.9%
Dues and Memberships		5300	3,480.00	3,450.00	-0.9%
Insurance		5400-5450	14,452.00	14,636.00	1.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	673,366.74	724,788.00	7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	178,161.55	152,345.00	-14.5%
Professional/Consulting Services and Operating Expenditures		5800	188,405.95	176,574.00	-6.3%
Communications		5900	11,287.45	9,367.00	-17.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,079,380.10</b>	<b>1,087,818.00</b>	<b>0.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,097,045.19	4,840,351.00	-5.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	100,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	317,755.00	328,175.00	3.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			317,755.00	328,175.00	3.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(217,755.00)	(328,175.00)	50.7%



<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6300	Lottery: Instructional Materials	27,655.78	27,655.78
Total, Restricted Balance		<u>78,780.78</u>	<u>78,780.78</u>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,098.67	188,500.00	-4.8%
3) Other State Revenue		8300-8599	1,518,974.81	1,505,437.00	-0.9%
4) Other Local Revenue		8600-8799	560.37	475.00	-15.2%
5) TOTAL, REVENUES			1,717,633.85	1,694,412.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	476,364.28	538,299.00	13.0%
2) Classified Salaries		2000-2999	545,738.30	527,300.00	-3.4%
3) Employee Benefits		3000-3999	349,970.50	298,201.00	-14.8%
4) Books and Supplies		4000-4999	23,585.85	11,654.00	-50.6%
5) Services and Other Operating Expenditures		5000-5999	245,830.53	220,750.00	-10.2%
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	76,220.39	97,733.00	28.2%
9) TOTAL, EXPENDITURES			1,717,709.85	1,693,937.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(76.00)	475.00	-725.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76.00)	475.00	-725.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	76.26	0.26	-99.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			76.26	0.26	-99.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			76.26	0.26	-99.7%
2) Ending Balance, June 30 (E + F1e)					
			0.26	475.26	182692.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.26	475.26	182692.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	55,352.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	156,643.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	123,656.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			335,652.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,214.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	323,437.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			335,652.15		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.26		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	198,098.67	188,500.00	-4.8%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>198,098.67</b>	<b>188,500.00</b>	<b>-4.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	14,721.18	15,500.00	5.3%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,479,572.63	1,482,437.00	0.2%
All Other State Revenue	All Other	8590	24,681.00	7,500.00	-69.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,518,974.81</b>	<b>1,505,437.00</b>	<b>-0.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	560.37	475.00	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>560.37</b>	<b>475.00</b>	<b>-15.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,717,633.85</b>	<b>1,694,412.00</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	387,966.98	446,535.00	15.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,397.30	91,764.00	3.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>476,364.28</b>	<b>538,299.00</b>	<b>13.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	411,466.71	377,536.00	-8.2%
Classified Support Salaries		2200	8,483.37	15,820.00	86.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	125,788.22	133,944.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>545,738.30</b>	<b>527,300.00</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	49,755.72	46,719.00	-6.1%
PERS		3201-3202	96,472.74	86,203.00	-10.6%
OASDI/Medicare/Alternative		3301-3302	48,909.58	47,163.00	-3.6%
Health and Welfare Benefits		3401-3402	129,676.79	100,818.00	-22.3%
Unemployment Insurance		3501-3502	510.32	533.00	4.4%
Workers' Compensation		3601-3602	19,418.18	12,787.00	-34.1%
OPEB, Allocated		3701-3702	1,213.56	1,069.00	-11.9%
OPEB, Active Employees		3751-3752	4,013.61	2,909.00	-27.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>349,970.50</b>	<b>298,201.00</b>	<b>-14.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,585.85	11,654.00	-50.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,585.85</b>	<b>11,654.00</b>	<b>-50.6%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,945.43	4,500.00	-49.7%
Dues and Memberships		5300	1,900.00	0.00	-100.0%
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	217,854.35	207,500.00	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	15,766.46	8,500.00	-46.1%
Communications		5900	1,364.29	250.00	-81.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>245,830.53</b>	<b>220,750.00</b>	<b>-10.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,220.39	97,733.00	28.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>76,220.39</b>	<b>97,733.00</b>	<b>28.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,717,709.85</b>	<b>1,693,937.00</b>	<b>-1.4%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6130	Child Development: Center-Based Reserve Account	0.26	475.26
Total, Restricted Balance		0.26	475.26

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,901,550.12	10,544,866.00	6.5%
3) Other State Revenue		8300-8599	831,307.64	829,576.00	-0.2%
4) Other Local Revenue		8600-8799	928,986.69	926,561.00	-0.3%
5) TOTAL, REVENUES			11,661,844.45	12,301,003.00	5.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,200,679.81	4,465,802.00	6.3%
3) Employee Benefits		3000-3999	1,617,468.42	1,731,705.00	7.1%
4) Books and Supplies		4000-4999	4,467,452.57	5,624,332.00	25.9%
5) Services and Other Operating Expenditures		5000-5999	657,800.14	546,870.00	-16.9%
6) Capital Outlay		6000-6999	160,758.47	863,000.00	436.8%
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	590,943.65	597,002.00	1.0%
9) TOTAL, EXPENDITURES			11,695,103.06	13,828,711.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(33,258.61)	(1,527,708.00)	4493.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,590.57	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,590.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,668.04)	(1,527,708.00)	32627.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,766,194.56	5,761,526.52	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,766,194.56	5,761,526.52	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,766,194.56	5,761,526.52	-0.1%
2) Ending Balance, June 30 (E + F1e)			5,761,526.52	4,233,818.52	-26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,490.00	0.00	-100.0%
Stores		9712	430,878.99	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,327,157.53	4,233,818.52	-20.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	626,486.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,675,885.70		
c) in Revolving Fund		9130	3,490.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,195,714.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,313.07		
6) Stores		9320	430,878.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,941,769.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	114,216.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,644.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	42,382.21		
6) TOTAL, LIABILITIES			180,242.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,761,526.52		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,837,550.12	10,544,866.00	7.2%
All Other Federal Revenue		8290	64,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,901,550.12	10,544,866.00	6.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	831,307.64	829,576.00	-0.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			831,307.64	829,576.00	-0.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	864,740.56	917,714.00	6.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,347.47	8,847.00	-28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	51,898.66	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			928,986.69	926,561.00	-0.3%
TOTAL, REVENUES			11,661,844.45	12,301,003.00	5.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,884,430.41	3,091,772.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	672,901.12	715,237.00	6.3%
Clerical, Technical and Office Salaries		2400	515,529.21	520,734.00	1.0%
Other Classified Salaries		2900	127,819.07	138,059.00	8.0%
TOTAL, CLASSIFIED SALARIES			4,200,679.81	4,465,802.00	6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	642,338.81	714,976.00	11.3%
OASDI/Medicare/Alternative		3301-3302	273,386.76	315,026.00	15.2%
Health and Welfare Benefits		3401-3402	591,452.07	620,816.00	5.0%
Unemployment Insurance		3501-3502	2,112.27	2,233.00	5.7%
Workers' Compensation		3601-3602	80,214.41	53,592.00	-33.2%
OPEB, Allocated		3701-3702	5,023.90	4,465.00	-11.1%
OPEB, Active Employees		3751-3752	22,940.20	20,597.00	-10.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,617,468.42	1,731,705.00	7.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	373,846.26	439,967.00	17.7%
Noncapitalized Equipment		4400	62,253.05	501,000.00	704.8%
Food		4700	4,031,353.26	4,683,365.00	16.2%
TOTAL, BOOKS AND SUPPLIES			4,467,452.57	5,624,332.00	25.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,811.21	15,000.00	-20.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	231,160.18	225,000.00	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	524,244.65	473,023.00	-9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(205,868.58)	(211,300.00)	2.6%
Professional/Consulting Services and Operating Expenditures		5800	67,937.07	25,147.00	-63.0%
Communications		5900	21,515.61	20,000.00	-7.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>657,800.14</b>	<b>546,870.00</b>	<b>-16.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	300,000.00	New
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	160,758.47	543,000.00	237.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>160,758.47</b>	<b>863,000.00</b>	<b>436.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	590,943.65	597,002.00	1.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>590,943.65</b>	<b>597,002.00</b>	<b>1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,695,103.06</b>	<b>13,828,711.00</b>	<b>18.2%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	28,590.57	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,590.57	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,590.57	0.00	-100.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,500,000.00	1,500,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,977.68	3,500.00	-29.7%
5) TOTAL, REVENUES			1,504,977.68	1,503,500.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	335,133.93	225,000.00	-32.9%
5) Services and Other Operating Expenditures		5000-5999	1,181,281.34	1,305,000.00	10.5%
6) Capital Outlay		6000-6999	391,701.69	300,000.00	-23.4%
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			1,908,116.96	1,830,000.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(403,139.28)	(326,500.00)	-19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(403,139.28)	(326,500.00)	-19.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,933.07	443,793.79	-47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,933.07	443,793.79	-47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,933.07	443,793.79	-47.6%
2) Ending Balance, June 30 (E + F1e)			443,793.79	117,293.79	-73.6%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	443,793.79	717,967.00	61.8%
Deferred Maintenance	0000	9760	443,793.79		
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	(600,673.21)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,287,989.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,266.25		
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			1,289,255.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	833,344.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,117.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			845,462.12		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			443,793.79		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,500,000.00	1,500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,977.68	3,500.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,977.68</b>	<b>3,500.00</b>	<b>-29.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,504,977.68</b>	<b>1,503,500.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	335,133.93	225,000.00	-32.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			335,133.93	225,000.00	-32.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	502,755.11	530,000.00	5.4%
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	678,526.23	775,000.00	14.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,181,281.34</b>	<b>1,305,000.00</b>	<b>10.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	82,265.01	100,000.00	21.6%
Buildings and Improvements of Buildings		6200	297,318.76	200,000.00	-32.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	12,117.92	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>391,701.69</b>	<b>300,000.00</b>	<b>-23.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,908,116.96</b>	<b>1,830,000.00</b>	<b>-4.1%</b>



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



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,340.53	0.00	-100.0%
5) TOTAL, REVENUES			8,340.53	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,340.53	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,608,375.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,608,375.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,600,034.47)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,600,034.47	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,600,034.47	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,600,034.47	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,340.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,340.53	0.00	-100.0%
<b>TOTAL, REVENUES</b>			8,340.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,608,375.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,608,375.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			(3,608,375.00)	0.00	-100.0%





Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,472.28	4,000.00	-26.9%
5) TOTAL, REVENUES			5,472.28	4,000.00	-26.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,472.28	4,000.00	-26.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,000,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,472.28	2,004,000.00	36520.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,918.78	1,509,391.06	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,918.78	1,509,391.06	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,918.78	1,509,391.06	0.4%
2) Ending Balance, June 30 (E + F1e)			1,509,391.06	3,513,391.06	132.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,509,391.06	3,511,750.00	132.7%
Other Post Employment Benefits - Reserve	0000	9760	1,509,391.06		
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	1,641.06	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,508,037.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,354.03		
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			1,509,391.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,509,391.06		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,472.28	4,000.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,472.28	4,000.00	-26.9%
<b>TOTAL, REVENUES</b>			5,472.28	4,000.00	-26.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	2,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,000,000.00	New



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,169.05	40,000.00	-7.3%
5) TOTAL, REVENUES			43,169.05	40,000.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	309.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	24,030.67	0.00	-100.0%
6) Capital Outlay		6000-6999	7,320,661.17	22,299,586.00	204.6%
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			7,345,001.17	22,299,586.00	203.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,301,832.12)	(22,259,586.00)	204.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,460,381.66	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,000,000.78	200,000.00	-99.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,539,619.12	200,000.00	-98.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,237,787.00	(22,059,586.00)	-296.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,764,070.11	24,001,857.11	88.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,764,070.11	24,001,857.11	88.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,764,070.11	24,001,857.11	88.0%
2) Ending Balance, June 30 (E + F1e)			24,001,857.11	1,942,271.11	-91.9%
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			24,001,857.11	1,942,271.11	-91.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,999,586.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,098.44		
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			24,011,685.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,774.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,054.11		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,828.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			24,001,857.11		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	38,333.27	40,000.00	4.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,835.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			43,169.05	40,000.00	-7.3%
<b>TOTAL, REVENUES</b>			43,169.05	40,000.00	-7.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	309.33	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			309.33	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,328.71	0.00	-100.0%
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	364.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,316.89	0.00	-100.0%
Communications		5900	20.35	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			24,030.67	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	44,504.73	0.00	-100.0%
Land Improvements		6170	1,076,546.65	22,299,586.00	1971.4%
Buildings and Improvements of Buildings		6200	6,199,609.79	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			7,320,661.17	22,299,586.00	204.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			7,345,001.17	22,299,586.00	203.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	5,460,381.66	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,460,381.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	24,000,000.78	200,000.00	-99.2%
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			24,000,000.78	200,000.00	-99.2%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,539,619.12	200,000.00	-98.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	404,831.41	374,040.00	-7.6%
5) TOTAL, REVENUES			404,831.41	374,040.00	-7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,924.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	30,996.21	8,933.00	-71.2%
6) Capital Outlay		6000-6999	556,388.89	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			589,309.23	8,933.00	-98.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(184,477.82)	365,107.00	-297.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(184,477.82)	365,107.00	-297.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,683,660.81	2,499,182.99	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,683,660.81	2,499,182.99	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,683,660.81	2,499,182.99	-6.9%
2) Ending Balance, June 30 (E + F1e)			2,499,182.99	2,864,289.99	14.6%
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			2,499,182.99	2,864,289.99	14.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,497,932.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,197.16		
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			2,500,129.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	946.90		
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			946.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,499,182.99		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	8,807.29	9,040.00	2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	386,429.53	365,000.00	-5.5%
Other Local Revenue All Other Local Revenue					
		8699	9,594.59	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			404,831.41	374,040.00	-7.6%
<b>TOTAL, REVENUES</b>			404,831.41	374,040.00	-7.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,200.27	0.00	-100.0%
Noncapitalized Equipment		4400	723.86	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,924.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46.29	50.00	8.0%
Professional/Consulting Services and Operating Expenditures		5800	30,935.68	8,883.00	-71.3%
Communications		5900	14.24	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,996.21</b>	<b>8,933.00</b>	<b>-71.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	519.75	0.00	-100.0%
Land Improvements		6170	23,157.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	532,712.14	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>556,388.89</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>589,309.23</b>	<b>8,933.00</b>	<b>-98.5%</b>

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



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,752.59	0.00	-100.0%
5) TOTAL, REVENUES			2,752.59	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,837.67	0.00	-100.0%
6) Capital Outlay		6000-6999	471,210.53	852,028.00	80.8%
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			476,048.20	852,028.00	79.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(473,295.61)	(852,028.00)	80.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,460,381.66	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,460,381.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,987,086.05	(852,028.00)	-117.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,987,086.05	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,987,086.05	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,987,086.05	New
2) Ending Balance, June 30 (E + F1e)			4,987,086.05	4,135,058.05	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,987,086.05	4,135,058.05	-17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,129,879.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,752.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,054.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,134,686.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	147,599.96		
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			147,599.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,987,086.05		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,752.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,752.59	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,752.59	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	107.82	0.00	-100.0%
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	3,768.35	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	888.00	0.00	-100.0%
Communications		5900	73.50	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,837.67</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	16,572.99	0.00	-100.0%
Land Improvements		6170	290,267.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	164,370.04	852,028.00	418.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>471,210.53</b>	<b>852,028.00</b>	<b>80.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>476,048.20</b>	<b>852,028.00</b>	<b>79.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	5,460,381.66	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,460,381.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,460,381.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,294.24	0.00	-100.0%
5) TOTAL, REVENUES			1,294.24	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	231,430.00	New
6) Capital Outlay		6000-6999	86,558.12	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,245,656.25	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,332,214.37	231,430.00	-82.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,330,920.13)	(231,430.00)	-82.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	994,505.00	495,600.00	-50.2%
b) Transfers Out		7600-7629	233,417.38	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,245,656.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,006,743.87	495,600.00	-75.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			675,823.74	264,170.00	-60.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,814.07	953,637.81	243.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,814.07	953,637.81	243.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,814.07	953,637.81	243.3%
2) Ending Balance, June 30 (E + F1e)			953,637.81	1,217,807.81	27.7%
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			44,293.43	25,396.03	-42.7%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			909,344.38	902,541.00	-0.7%
First Five PreSchool Facility	0000	9760	517,805.00		
Capital Equipment Replacement/Purchases	0000	9760	391,539.38		
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	289,870.78	New



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	668,722.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	261.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	724,805.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,393,788.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	214,840.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	225,311.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			440,151.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			953,637.81		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,294.24	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,294.24	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,294.24	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	231,430.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	231,430.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,558.12	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			86,558.12	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,245,656.25	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,245,656.25	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			1,332,214.37	231,430.00	-82.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	517,805.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	476,700.00	495,600.00	4.0%
(a) TOTAL, INTERFUND TRANSFERS IN			994,505.00	495,600.00	-50.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	8,106.38	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	225,311.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			233,417.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,245,656.25	0.00	-100.0%
(c) TOTAL, SOURCES			1,245,656.25	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			2,006,743.87	495,600.00	-75.3%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6230	California Clean Energy Jobs Act	18,897.40	0.00
9010	Other Restricted Local	25,396.03	25,396.03
Total, Restricted Balance		<u>44,293.43</u>	<u>25,396.03</u>





Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,048.86	202,217.00	12.3%
4) Other Local Revenue		8600-8799	11,306,519.25	12,599,945.00	11.4%
5) TOTAL, REVENUES			11,486,568.11	12,802,162.00	11.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,598,587.45	12,996,347.00	51.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,598,587.45	12,996,347.00	51.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,887,980.66	(194,185.00)	-106.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	412,337.00	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			412,337.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,300,317.66	(194,185.00)	-105.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,561,970.84	12,862,288.50	34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,561,970.84	12,862,288.50	34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,561,970.84	12,862,288.50	34.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,862,288.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,862,288.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			12,862,288.50		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	180,048.86	202,217.00	12.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			180,048.86	202,217.00	12.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	10,266,722.16	12,378,814.00	20.6%
Unsecured Roll		8612	199,733.86	221,131.00	10.7%
Prior Years' Taxes		8613	627,191.44	0.00	-100.0%
Supplemental Taxes		8614	191,886.28	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	20,985.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,306,519.25	12,599,945.00	11.4%
<b>TOTAL, REVENUES</b>			11,486,568.11	12,802,162.00	11.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,360,000.00	5,607,513.00	28.6%
Bond Interest and Other Service Charges		7434	4,140,501.48	7,388,834.00	78.5%
Debt Service - Interest		7438	98,085.97	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,598,587.45</b>	<b>12,996,347.00</b>	<b>51.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,598,587.45</b>	<b>12,996,347.00</b>	<b>51.1%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	412,337.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			412,337.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			412,337.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,465,997.22	14,511,864.00	-11.9%
5) TOTAL, REVENUES			16,465,997.22	14,511,864.00	-11.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,367,718.97	6,394,449.00	0.4%
3) Employee Benefits		3000-3999	1,802,670.18	1,854,447.00	2.9%
4) Books and Supplies		4000-4999	2,247,861.45	2,200,821.00	-2.1%
5) Services and Other Operating Expenses		5000-5999	1,747,815.33	2,055,991.00	17.6%
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			12,166,065.93	12,505,708.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,299,931.29	2,006,156.00	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,000.00	750,000.00	2105.9%
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			(34,000.00)	(750,000.00)	2105.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,265,931.29	1,256,156.00	-70.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,475,456.55	6,988,277.84	373.6%
b) Audit Adjustments		9793	1,246,890.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,722,346.55	6,988,277.84	156.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,722,346.55	6,988,277.84	156.7%
2) Ending Net Position, June 30 (E + F1e)			6,988,277.84	8,244,433.84	18.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,408,361.00	2,891,110.00	-34.4%
b) Restricted Net Position		9797	2,579,916.84	3,393,158.00	31.5%
c) Unrestricted Net Position		9790	0.00	1,960,165.84	New



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	340,674.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,748,965.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	493.46		
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	8,760,736.94		
g) Accumulated Depreciation - Equipment		9445	(4,408,361.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,442,509.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	197,353.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,824,041.41		
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	1,432,837.18		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,454,231.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			6,988,277.84		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,281.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	16,460,452.16	14,511,864.00	-11.8%
Other Local Revenue					
All Other Local Revenue		8699	1,263.13	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,465,997.22</b>	<b>14,511,864.00</b>	<b>-11.9%</b>
<b>TOTAL, REVENUES</b>			<b>16,465,997.22</b>	<b>14,511,864.00</b>	<b>-11.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	5,821,220.65	5,784,627.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	280,667.58	375,524.00	33.8%
Clerical, Technical and Office Salaries		2400	256,910.74	234,298.00	-8.8%
Other Classified Salaries		2900	8,920.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			6,367,718.97	6,394,449.00	0.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	776,991.65	783,710.00	0.9%
OASDI/Medicare/Alternative		3301-3302	460,405.00	465,999.00	1.2%
Health and Welfare Benefits		3401-3402	422,059.20	501,239.00	18.8%
Unemployment Insurance		3501-3502	3,176.43	3,198.00	0.7%
Workers' Compensation		3601-3602	115,473.73	76,734.00	-33.5%
OPEB, Allocated		3701-3702	7,487.83	6,395.00	-14.6%
OPEB, Active Employees		3751-3752	17,076.34	17,172.00	0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,802,670.18	1,854,447.00	2.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,182,443.53	2,119,420.00	-2.9%
Noncapitalized Equipment		4400	65,417.92	81,401.00	24.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,247,861.45	2,200,821.00	-2.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,846.34	24,252.00	-18.7%
Dues and Memberships		5300	243.56	244.00	0.2%
Insurance		5400-5450	153,452.32	0.00	-100.0%
Operations and Housekeeping Services		5500	9,576.04	14,111.00	47.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	712,020.30	691,838.00	-2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,548.67	612,215.00	5703.7%
Professional/Consulting Services and Operating Expenditures		5800	764,124.35	653,484.00	-14.5%
Communications		5900	68,003.75	59,847.00	-12.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,747,815.33</b>	<b>2,055,991.00</b>	<b>17.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>12,166,065.93</b>	<b>12,505,708.00</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	34,000.00	750,000.00	2105.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,000.00	750,000.00	2105.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,000.00)	(750,000.00)	2105.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,235,442.38	2,494,400.00	-22.9%
5) TOTAL, REVENUES			3,235,442.38	2,494,400.00	-22.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,157.32	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,639,620.48	2,365,000.00	-10.4%
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			2,654,777.80	2,365,000.00	-10.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			580,664.58	129,400.00	-77.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			580,664.58	129,400.00	-77.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,326,164.08	6,115,932.66	-16.5%
b) Audit Adjustments		9793	(1,790,896.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,535,268.08	6,115,932.66	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,535,268.08	6,115,932.66	10.5%
2) Ending Net Position, June 30 (E + F1e)			6,115,932.66	6,245,332.66	2.1%
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	6,115,932.66	6,245,332.66	2.1%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,901,174.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	22,028.00		
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	9,739.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,726,765.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			12,659,706.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,513,891.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,882.55		
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			6,543,773.64		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			6,115,932.66		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,083.74	42,400.00	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,192,558.64	2,452,000.00	-23.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,800.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,235,442.38</b>	<b>2,494,400.00</b>	<b>-22.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,235,442.38</b>	<b>2,494,400.00</b>	<b>-22.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,157.32	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			15,157.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	137,736.00	140,000.00	1.6%
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	2,501,884.48	2,225,000.00	-11.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,639,620.48</b>	<b>2,365,000.00</b>	<b>-10.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,654,777.80</b>	<b>2,365,000.00</b>	<b>-10.9%</b>

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

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,649.75	19,631.11	19,649.75	19,779.18	19,799.18	19,779.18
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,649.75	19,631.11	19,649.75	19,779.18	19,799.18	19,779.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	42.66	40.54	42.66	1.00	1.00	1.00
b. Special Education-Special Day Class	0.89	0.88	0.89	1.00	1.00	1.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.01	0.01	0.01			
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	43.56	41.43	43.56	2.00	2.00	2.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,693.31	19,672.54	19,693.31	19,781.18	19,801.18	19,781.18
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	574.18	571.33	574.13	606.00	606.00	606.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	574.18	571.33	574.13	606.00	606.00	606.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	574.18	571.33	574.13	606.00	606.00	606.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,701,180.45		24,701,180.45			24,701,180.45
Work in Progress	24,184,886.78		24,184,886.78	7,867,342.00	1,095,911.00	30,956,317.78
Total capital assets not being depreciated	48,886,067.23	0.00	48,886,067.23	7,867,342.00	1,095,911.00	55,657,498.23
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	515,046,527.47	(1.00)	515,046,526.47	3,261,447.00	338,430.00	517,969,543.47
Equipment	24,273,659.75	(5,836,863.00)	18,436,796.75	930,162.00	505,156.00	18,861,802.75
Total capital assets being depreciated	539,320,187.22	(5,836,864.00)	533,483,323.22	4,191,609.00	843,586.00	536,831,346.22
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(120,971,688.02)	(1,001.00)	(120,972,689.02)	(13,664,050.00)	(195,298.00)	(134,441,441.02)
Equipment	(15,277,946.41)	4,099,872.00	(11,178,074.41)	(1,728,008.00)	(505,156.00)	(12,400,926.41)
Total accumulated depreciation	(136,249,634.43)	4,098,871.00	(132,150,763.43)	(15,392,058.00)	(700,454.00)	(146,842,367.43)
Total capital assets being depreciated, net	403,070,552.79	(1,737,993.00)	401,332,559.79	(11,200,449.00)	143,132.00	389,988,978.79
Governmental activity capital assets, net	451,956,620.02	(1,737,993.00)	450,218,627.02	(3,333,107.00)	1,239,043.00	445,646,477.02
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	2,389,376.00	6,393,647.00	8,783,023.00	3,480,025.00		12,263,048.00
Total capital assets being depreciated	2,389,376.00	6,393,647.00	8,783,023.00	3,480,025.00	0.00	12,263,048.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment		(4,408,361.00)	(4,408,361.00)	(607,715.00)		(5,016,076.00)
Total accumulated depreciation	0.00	(4,408,361.00)	(4,408,361.00)	(607,715.00)	0.00	(5,016,076.00)
Total capital assets being depreciated, net	2,389,376.00	1,985,286.00	4,374,662.00	2,872,310.00	0.00	7,246,972.00
Business-type activity capital assets, net	2,389,376.00	1,985,286.00	4,374,662.00	2,872,310.00	0.00	7,246,972.00



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

FEDERAL PROGRAM NAME	Title I	IDEA - Basic Local Asst	IDEA - Basic Local Asst - Prvt Schls	IDEA PreSchool Grants - Part B	IDEA - PreSchl Local Entitlement	IDEA - Mental Health	IDEA- PreSchl Staff Development
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8290	8290	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	R047/R061/R064	SV042015	SV042015	SV052015	SV62015	SV142015/152015	SV72015
<b>AWARD</b>							
1. Prior Year Carryover	277,265.02						
2. a. Current Year Award	6,592,652.00	4,482,410.00	4,281.00	63,332.00	154,773.00	167,988.85	674.00
b. Transferability (NCLB)				14,389.72			
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,592,652.00	4,482,410.00	4,281.00	77,721.72	154,773.00	167,988.85	674.00
3. Required Matching Funds/Other	8,646.08	133,140.70					
4. Total Available Award (sum lines 1, 2d, & 3)	6,878,563.10	4,615,550.70	4,281.00	77,721.72	154,773.00	167,988.85	674.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	5,601,042.98	2,126,043.00		33,843.00	73,892.00	48,237.08	
7. Contributed Matching Funds	8,646.08	133,140.70		14,389.72			
8. Total Available (sum lines 5, 6, & 7)	5,609,689.06	2,259,183.70	0.00	48,232.72	73,892.00	48,237.08	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,948,572.15	4,615,550.70	4,281.00	77,721.72	154,773.00	167,988.85	674.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,948,572.15	4,615,550.70	4,281.00	77,721.72	154,773.00	167,988.85	674.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(338,883.09)	(2,356,367.00)	(4,281.00)	(29,489.00)	(80,881.00)	(119,751.77)	(674.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	338,883.09	2,356,367.00	4,281.00	29,489.00	80,881.00	119,751.77	674.00
14. Unused Grant Award Calculation (line 4 minus line 9)	929,990.95	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	929,992.95						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,939,926.07	4,482,410.00	4,281.00	63,332.00	154,773.00	167,988.85	674.00

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

FEDERAL PROGRAM NAME	SpEd -Supporting Inclusive Practices	Carl Perkins CTE	Title II Part A - Tchr Quality	Title IV - 21st Century CLC	Title III - Immigrant Ed	Title III- Limited English	Title IX Indian Ed
FEDERAL CATALOG NUMBER	84.027A	84.048	84.367	84.287	84.365	84.365	84.06
RESOURCE CODE	3386	3550	4035	4124	4201	4203	4510
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	R049	R033	R043	R056		DR002	
<b>AWARD</b>							
1. Prior Year Carryover			377,122.25		12,008.51	63,584.92	8,790.00
2. a. Current Year Award	56,500.00	231,850.00	693,567.00	825,000.00		271,909.00	
b. Transferability (NCLB)							
c. Other Adjustments				(9,200.25)		176,932.99	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	56,500.00	231,850.00	693,567.00	815,799.75	0.00	448,841.99	0.00
3. Required Matching Funds/Other				9,200.25			
4. Total Available Award (sum lines 1, 2d, & 3)	56,500.00	231,850.00	1,070,689.25	825,000.00	12,008.51	512,426.91	8,790.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					12,008.51	63,594.92	
6. Cash Received in Current Year		124,714.27	679,976.25	733,299.75		448,831.99	
7. Contributed Matching Funds				9,200.25			
8. Total Available (sum lines 5, 6, & 7)	0.00	124,714.27	679,976.25	742,500.00	12,008.51	512,426.91	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	725.07	231,850.00	868,948.84	785,000.00	12,008.51	352,473.93	8,790.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	725.07	231,850.00	868,948.84	785,000.00	12,008.51	352,473.93	8,790.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(725.07)	(107,135.73)	(188,972.59)	(42,500.00)	0.00	159,952.98	(8,790.00)
a. Unearned Revenue						159,952.95	
b. Accounts Payable							
c. Accounts Receivable	725.07	107,135.73	188,972.59	42,500.00			8,790.00
14. Unused Grant Award Calculation (line 4 minus line 9)	55,774.93	0.00	201,740.41	40,000.00	0.00	159,952.98	0.00
15. If Carryover is allowed, enter line 14 amount here	55,774.93		201,740.41	40,000.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	725.07	231,850.00	868,948.84	775,799.75	12,008.51	352,473.96	8,790.00

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

FEDERAL PROGRAM NAME	Other ARRA i3 Innovation - BARR	Other ARRA i3 Innovation - BARR	HeadStart 2013-14	HeadStart 2014-15	Elem Counseling	PBIS Grant	TOTAL
FEDERAL CATALOG NUMBER	310 - HHS	320-WVHS	93.6	93.6			
RESOURCE CODE	4810	4810	5210-1	5210-0	5810	5920	
REVENUE OBJECT	8290	8290	8285	8285	8290	8290	
LOCAL DESCRIPTION (if any)	R058	R055		R004/R041	R051	R052	
<b>AWARD</b>							
1. Prior Year Carryover		188,804.01	158,448.00		167,951.04		1,253,973.75
2. a. Current Year Award	15,000.00			1,017,390.00		340,918.00	14,918,244.85
b. Transferability (NCLB)							14,389.72
c. Other Adjustments							167,732.74
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,000.00	0.00	0.00	1,017,390.00	0.00	340,918.00	15,100,367.31
3. Required Matching Funds/Other							150,987.03
4. Total Available Award (sum lines 1, 2d, & 3)	15,000.00	188,804.01	158,448.00	1,017,390.00	167,951.04	340,918.00	16,505,328.09
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							75,603.43
6. Cash Received in Current Year	(5.23)		157,824.91	704,960.61	167,130.63	12,175.43	10,911,966.67
7. Contributed Matching Funds							165,376.75
8. Total Available (sum lines 5, 6, & 7)	(5.23)	0.00	157,824.91	704,960.61	167,130.63	12,175.43	11,152,946.85
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,899.76	188,804.01	157,824.91	858,352.19	167,951.04	58,707.46	14,663,897.14
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	2,899.76	188,804.01	157,824.91	858,352.19	167,951.04	58,707.46	14,663,897.14
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)	(2,904.99)	(188,804.01)	0.00	(153,391.58)	(820.41)	(46,532.03)	(3,510,950.29)
a. Unearned Revenue							159,952.95
b. Accounts Payable							0.00
c. Accounts Receivable	2,904.99	188,804.01		153,391.58	820.41	46,532.03	3,670,903.27
14. Unused Grant Award Calculation (line 4 minus line 9)	12,100.24	0.00	623.09	159,037.81	0.00	282,210.54	1,841,430.95
15. If Carryover is allowed, enter line 14 amount here	12,100.24			159,037.81		282,210.54	1,680,856.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,899.76	188,804.01	157,824.91	858,352.19	167,951.04	58,707.46	14,498,520.42

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

STATE PROGRAM NAME	ASES - Prop 49	Workability	TUPE	AG Career Ed	STRS On-Behalf	Charter School Facility Grant (WCA)	STRS On-Behalf (Charters)
RESOURCE CODE	6010	6520	6690	7010	F06 -7690	F09-6030	F09-7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R062	R042	DR001	P0214		R037	
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	2,545,402.00	76,002.00	279,451.69	20,746.00	4,290,041.00	345,772.50	111,825.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,545,402.00	76,002.00	279,451.69	20,746.00	4,290,041.00	345,772.50	111,825.00
3. Required Matching Funds/Other						303,792.68	
4. Total Available Award (sum lines 1, 2c, & 3)	2,545,402.00	76,002.00	279,451.69	20,746.00	4,290,041.00	649,565.18	111,825.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,290,861.80	38,001.00	292,467.00	20,746.00	4,290,041.00	209,184.00	111,825.00
7. Contributed Matching Funds			284.84			303,792.68	
8. Total Available (sum lines 5, 6, & 7)	2,290,861.80	38,001.00	292,751.84	20,746.00	4,290,041.00	512,976.68	111,825.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,545,402.00	76,002.00	191,218.49	18,202.93	4,290,041.00	649,565.18	111,825.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,545,402.00	76,002.00	191,218.49	18,202.93	4,290,041.00	649,565.18	111,825.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(254,540.20)	(38,001.00)	101,533.35	2,543.07	0.00	(136,588.50)	0.00
a. Unearned Revenue			101,533.35				
b. Accounts Payable				2,543.07			
c. Accounts Receivable	254,540.20	38,001.00				136,588.50	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	88,233.20	2,543.07	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			88,233.20				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,545,402.00	76,002.00	190,933.65	18,202.93	4,290,041.00	345,772.50	111,825.00

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

STATE PROGRAM NAME	PreK Family Literacy	CSSP (Direct)	CSSP (RCOE)	STRS On-Behalf (Child Dvlp)	TOTAL
RESOURCE CODE	F12 -6052	F12-6105-0	F12-6105-5	F12-7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	R029 & R063	R060	R059		
<b>AWARD</b>					
1. Prior Year Carryover					0.00
2. a. Current Year Award	7,500.00	614,385.00	865,187.63	17,181.00	9,173,493.82
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,500.00	614,385.00	865,187.63	17,181.00	9,173,493.82
3. Required Matching Funds/Other			636.37		304,429.05
4. Total Available Award (sum lines 1, 2c, & 3)	7,500.00	614,385.00	865,824.00	17,181.00	9,477,922.87
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	1,875.00	510,561.48	839,730.00	17,181.00	8,622,473.28
7. Contributed Matching Funds			636.37		304,713.89
8. Total Available (sum lines 5, 6, & 7)	1,875.00	510,561.48	840,366.37	17,181.00	8,927,187.17
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	7,500.00	614,385.00	865,824.00	17,181.00	9,387,146.60
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	7,500.00	614,385.00	865,824.00	17,181.00	9,387,146.60
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)	(5,625.00)	(103,823.52)	(25,457.63)	0.00	(459,959.43)
a. Unearned Revenue					101,533.35
b. Accounts Payable					2,543.07
c. Accounts Receivable	5,625.00	103,823.52	25,457.63		564,035.85
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	90,776.27
15. If Carryover is allowed, enter line 14 amount here					88,233.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,500.00	614,385.00	865,187.63	17,181.00	9,082,432.71

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

LOCAL PROGRAM NAME	Project Read	Friday Night Live	Workforce Investment	Ed Tech Voucher	TOTAL
RESOURCE CODE	9010	9011	9015	9030	
REVENUE OBJECT	8285	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover					0.00
2. a. Current Year Award	18,800.00	2,119.56	2,635.00	795,357.82	818,912.38
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,800.00	2,119.56	2,635.00	795,357.82	818,912.38
3. Required Matching Funds/Other		3,591.26			3,591.26
4. Total Available Award (sum lines 1, 2c, & 3)	18,800.00	5,710.82	2,635.00	795,357.82	822,503.64
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year					0.00
7. Contributed Matching Funds		3,591.26			3,591.26
8. Total Available (sum lines 5, 6, & 7)	0.00	3,591.26	0.00	0.00	3,591.26
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	15,820.00	5,710.82	2,635.00	795,357.82	819,523.64
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	15,820.00	5,710.82	2,635.00	795,357.82	819,523.64
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)	(15,820.00)	(2,119.56)	(2,635.00)	(795,357.82)	(815,932.38)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	15,820.00	2,119.56	2,635.00	795,357.82	815,932.38
14. Unused Grant Award Calculation (line 4 minus line 9)	2,980.00	0.00	0.00	0.00	2,980.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,820.00	2,119.56	2,635.00	795,357.82	815,932.38



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

FEDERAL PROGRAM NAME	LEA MediCal	Child & Adult Care Food Prgm	TOTAL
FEDERAL CATALOG NUMBER		10.5858	
RESOURCE CODE	5640	F12-5320	
REVENUE OBJECT	8590	8220	
LOCAL DESCRIPTION (if any)	R0-09,10,22,24,38	R003	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	881,982.25	198,098.67	1,080,080.92
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	881,982.25	198,098.67	1,080,080.92
3. Required Matching Funds/Other	299,204.51		299,204.51
4. Total Available Award (sum lines 1, 2c, & 3)	1,181,186.76	198,098.67	1,379,285.43
<b>REVENUES</b>			
5. Cash Received in Current Year	713,566.45	177,825.34	891,391.79
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	168,415.80	20,273.33	188,689.13
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	168,415.80	20,273.33	188,689.13
8. Contributed Matching Funds	299,204.51		299,204.51
9. Total Available (sum lines 5, 7c, & 8)	1,181,186.76	198,098.67	1,379,285.43
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	1,181,186.76	198,098.67	1,379,285.43
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,181,186.76	198,098.67	1,379,285.43
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00

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

STATE PROGRAM NAME	Energy Jobs	Restricted Lottery	Spec Ed State/Local	Spec Ed State/Local Low Inc Equip	Spec Ed State/Local MH	CCSS Implementation	RRM
RESOURCE CODE	F06/40 -6230	F06-6300	F06-6500	6501	6512	7405	8150
REVENUE OBJECT	8590	8560	8791	8791	8590	8590	N/A
LOCAL DESCRIPTION (if any)		Z22015 & Z132015	SV01,02,11,12-2015	SV032015	SV102015		
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	244,208.40	530,774.50		147,343.48	1,411,493.88	2,444,978.41	
2. a. Current Year Award		711,301.52	9,569,856.00	79,637.00	1,170,777.00		
b. Other Adjustments		72,786.92	330,824.00			737.47	1,352.08
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	784,088.44	9,900,680.00	79,637.00	1,170,777.00	737.47	1,352.08
3. Required Matching Funds/Other			16,541,670.90		34,181.00		4,559,563.17
4. Total Available Award (sum lines 1, 2c, & 3)	244,208.40	1,314,862.94	26,442,350.90	226,980.48	2,616,451.88	2,445,715.88	4,560,915.25
<b>REVENUES</b>							
5. Cash Received in Current Year		76,739.08	8,529,431.00	39,818.00	886,483.00	737.47	1,352.08
6. Amounts Included in Line 5 for Prior Year Adjustments			330,824.00				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	707,349.36	1,040,425.00	39,819.00	284,294.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	707,349.36	1,040,425.00	39,819.00	284,294.00	0.00	0.00
8. Contributed Matching Funds			16,258,096.90				4,559,563.17
9. Total Available (sum lines 5, 7c, & 8)	0.00	784,088.44	25,827,952.90	79,637.00	1,170,777.00	737.47	4,560,915.25
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	225,310.94	1,268,064.33	26,442,350.90	30,090.39	1,695,839.23	2,445,715.88	4,560,915.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	225,310.94	1,268,064.33	26,442,350.90	30,090.39	1,695,839.23	2,445,715.88	4,560,915.25
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	18,897.46	46,798.61	0.00	196,890.09	920,612.65	0.00	0.00

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

STATE PROGRAM NAME	Restricted Lottery (CPHS)	Spec Ed State/Local (CPHS)	Sped Ed State/Local MH (CPHS)	Energy Jobs (WCA)	Restricted Lottery (WCA)	Spec Ed State/Local (WCA)	Spec Ed State/Local MH (WCA)
RESOURCE CODE	F08-6300	F08-6500	F08-6512	F09-6230	F09-6300	F09 6500	F09-6512
REVENUE OBJECT	8560	8791	8590	8590	8560	8791	8590
LOCAL DESCRIPTION (if any)	Z22015 & Z132015	SV01, 022015	SV102015		Z22015 & Z132015	SV01, 022015	SV102015
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	21,877.99			51,125.00	24,861.18		
2. a. Current Year Award	6,197.98	56,864.00	6,733.00		13,580.61	226,710.00	27,448.00
b. Other Adjustments	826.32				1,318.71		
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,024.30	56,864.00	6,733.00	0.00	14,899.32	226,710.00	27,448.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	28,902.29	56,864.00	6,733.00	51,125.00	39,760.50	226,710.00	27,448.00
<b>REVENUES</b>							
5. Cash Received in Current Year	826.32	54,316.00	5,550.00		1,724.37	201,631.00	11,120.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	6,197.98	2,548.00	1,183.00	0.00	13,174.95	25,079.00	16,328.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	6,197.98	2,548.00	1,183.00	0.00	13,174.95	25,079.00	16,328.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	7,024.30	56,864.00	6,733.00	0.00	14,899.32	226,710.00	27,448.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,271.51	56,864.00	6,733.00		38,735.50	226,710.00	27,448.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,271.51	56,864.00	6,733.00	0.00	38,735.50	226,710.00	27,448.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	26,630.78	0.00	0.00	51,125.00	1,025.00	0.00	0.00

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

STATE PROGRAM NAME	CCSS Implementation (WCA)	Child & Adult Care Food Prgm	Center-Based Reserve Acct	TOTAL
RESOURCE CODE	7405	F12 -5320	F12-6130	
REVENUE OBJECT	8590	8520	8990	
LOCAL DESCRIPTION (if any)		R002		
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	31,588.02		76.00	4,908,326.86
2. a. Current Year Award		14,721.18		11,883,826.29
b. Other Adjustments				407,845.50
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	14,721.18	0.00	12,291,671.79
3. Required Matching Funds/Other				21,135,415.07
4. Total Available Award (sum lines 1, 2c, & 3)	31,588.02	14,721.18	76.00	38,335,413.72
<b>REVENUES</b>				
5. Cash Received in Current Year		13,387.67		9,823,115.99
6. Amounts Included in Line 5 for Prior Year Adjustments				330,824.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,333.51	0.00	2,137,731.80
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,333.51	0.00	2,137,731.80
8. Contributed Matching Funds			(76.00)	20,817,584.07
9. Total Available (sum lines 5, 7c, & 8)	0.00	14,721.18	(76.00)	32,778,431.86
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	31,588.02	14,721.18		37,073,358.13
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	31,588.02	14,721.18	0.00	37,073,358.13
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	0.00	0.00	76.00	1,262,055.59

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

LOCAL PROGRAM NAME	RDA	TOTAL
RESOURCE CODE	9986	
REVENUE OBJECT	8625	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	3,069,154.07	3,069,154.07
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,069,154.07	3,069,154.07
3. Required Matching Funds/Other	831,941.52	831,941.52
4. Total Available Award (sum lines 1, 2c, & 3)	3,901,095.59	3,901,095.59
<b>REVENUES</b>		
5. Cash Received in Current Year	3,069,154.07	3,069,154.07
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	831,941.52	831,941.52
9. Total Available (sum lines 5, 7c, & 8)	3,901,095.59	3,901,095.59
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	3,901,095.59	3,901,095.59
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	3,901,095.59	3,901,095.59
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	0.00



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	95,295,349.41	301	548,893.60	303	94,746,455.81	305	677,577.13		307	94,068,878.68	309
2000 - Classified Salaries	33,951,270.87	311	328,743.65	313	33,622,527.22	315	4,635,440.68		317	28,987,086.54	319
3000 - Employee Benefits (Excluding 3800)	39,944,851.75	321	433,755.09	323	39,511,096.66	325	1,748,703.02		327	37,762,393.64	329
4000 - Books, Supplies Equip Replace. (6500)	11,938,998.29	331	141,824.06	333	11,797,174.23	335	2,312,170.79		337	9,485,003.44	339
5000 - Services . . . & 7300 - Indirect Costs	19,977,809.12	341	1,419,270.41	343	18,558,538.71	345	2,370,570.54		347	16,187,968.17	349
TOTAL					198,235,792.63	365			TOTAL	186,491,330.47	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	77,039,852.10 375
2.	Salaries of Instructional Aides Per EC 41011. . . . .		2100	6,696,170.34 380
3.	STRS. . . . .		3101 & 3102	10,007,213.70 382
4.	PERS. . . . .		3201 & 3202	1,473,555.98 383
5.	OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	1,702,319.30 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	9,479,845.10 385
7.	Unemployment Insurance. . . . .		3501 & 3502	42,960.80 390
8.	Workers' Compensation Insurance. . . . .		3601 & 3602	1,632,430.11 392
9.	OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	166,296.93 393
10.	Other Benefits (EC 22310). . . . .		3901 & 3902	981,670.32 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			109,222,314.68 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			652,438.09
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			111,686.38 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14.	TOTAL SALARIES AND BENEFITS. . . . .			108,458,190.21 397
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. . . . .			58.16%
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1.	Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2.	Percentage spent by this district (Part II, Line 15) . . . . .	58.16%
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). . . . .	186,491,330.47
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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





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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	161,300,000.00		161,300,000.00	142,170,000.00	122,375,000.00	181,095,000.00	6,227,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,039,680.00		52,039,680.00		1,535,665.00	50,504,015.00	1,600,665.00
Capital Leases Payable	2,237,361.00	(893,472.00)	1,343,889.00	392,075.00	423,319.00	1,312,645.00	431,405.00
Lease Revenue Bonds Payable	3,575,000.00		3,575,000.00		215,000.00	3,360,000.00	225,000.00
Other General Long-Term Debt	2,679,462.00	4,117,748.00	6,797,210.00	366,519.00	1,404,578.00	5,759,151.00	637,442.00
Net Pension Liability		184,913,353.00	184,913,353.00		38,178,246.00	146,735,107.00	
Net OPEB Obligation	14,484,503.00	4,202,044.00	18,686,547.00	2,236,999.00	1,402,367.00	19,521,179.00	
Compensated Absences Payable	1,086,303.74	(132,864.00)	953,439.74	50,798.50		1,004,238.24	
Governmental activities long-term liabilities	237,402,309.74	192,206,809.00	429,609,118.74	145,216,391.50	165,534,175.00	409,291,335.24	9,121,512.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,396,348.00	1,309,314.00	2,705,662.00	3,605,516.00	1,000,041.00	5,311,137.00	1,153,953.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,396,348.00	1,309,314.00	2,705,662.00	3,605,516.00	1,000,041.00	5,311,137.00	1,153,953.00



	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2013-14 Actual</b>			<b>2014-15 Actual</b>		
(2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	138,298,452.47		138,298,452.47			136,862,725.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,432.54		20,432.54			20,267.49
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2013-14</b>			<b>Adjustments to 2014-15</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2014-15 P2 Report</b>			<b>2015-16 P2 Estimate</b>		
(2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	19,693.31		19,693.31	19,781.18		19,781.18
2. Total Charter Schools ADA (Form A, Line C9)	574.18		574.18	606.00		606.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,267.49			20,387.18
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	339,975.68		339,975.68	339,976.00		339,976.00
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)	24,437,463.21		24,437,463.21	23,332,198.00		23,332,198.00
5. Unsecured Roll Taxes (Object 8042)	1,118,582.08		1,118,582.08	1,116,465.00		1,116,465.00
6. Prior Years' Taxes (Object 8043)	1,589,193.76		1,589,193.76	1,589,194.00		1,589,194.00
7. Supplemental Taxes (Object 8044)	582,633.93		582,633.93	639,820.00		639,820.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,946,576.47)		(4,946,576.47)	(5,403,035.00)		(5,403,035.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,267,993.07		4,267,993.07	3,186,947.00		3,186,947.00
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)	(47,812.00)		(47,812.00)	(44,324.00)		(44,324.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	27,341,453.26	0.00	27,341,453.26	24,757,241.00	0.00	24,757,241.00
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)	27,341,453.26	0.00	27,341,453.26	24,757,241.00	0.00	24,757,241.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,807,135.28			2,088,609.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,807,135.28			2,088,609.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	133,034,815.00		133,034,815.00	163,197,255.00		163,197,255.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(231,577.00)		(231,577.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	132,803,238.00	0.00	132,803,238.00	163,197,255.00	0.00	163,197,255.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	202,826,898.14		202,826,898.14	236,735,483.00		236,735,483.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	15,723.78		15,723.78	67,700.00		67,700.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2014-15 Actual</b>			<b>2015-16 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			138,298,452.47			136,862,725.06
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9919			1.0059
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			136,862,725.06			142,929,217.36
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			27,341,453.26			24,757,241.00
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)			2,432,098.80			2,446,461.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			111,328,407.08			120,260,585.36
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			111,328,407.08			120,260,585.36
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])			10,750.96			41,483.07
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			27,352,204.22			24,798,724.07
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)			111,317,656.12			120,219,102.29
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			27,352,204.22			
b. State Subventions (Line D8)			111,317,656.12			
c. Less: Excluded Appropriations (Line C23)			1,807,135.28			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			136,862,725.06			





**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) 8,656,988.35
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 163,859,938.73

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.28%

**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. 82,641.00

**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)	8,681,135.79
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,738,802.40
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	93,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	34,657.62
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)	941,047.70
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)	82,641.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,406,102.51
9. Carry-Forward Adjustment (Part IV, Line F)	1,026,206.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,432,309.29

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	126,608,997.27
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,928,341.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,027,608.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,856,750.47
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	116,958.30
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,295,957.58
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)	438,004.47
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)	274,446.57
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)	16,881,825.50
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)	675,565.18
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)	82,641.00
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)	1,641,489.46
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,943,400.94
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)	203,771,986.60

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 6.09%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18) 6.59%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>12,406,102.51</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(376,208.45)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.4%) times Part III, Line B18); zero if negative	<u>1,026,206.78</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.4%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,026,206.78</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,026,206.78</u>

Approved indirect cost rate: 5.40%  
Highest rate used in any program: 5.40%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	5,643,806.59	304,765.56	5.40%
01	3310	4,379,080.36	236,470.34	5.40%
01	3311	4,061.67	219.33	5.40%
01	3315	73,739.77	3,981.95	5.40%
01	3320	146,843.45	7,929.55	5.40%
01	3345	639.47	34.53	5.40%
01	3550	214,322.47	10,704.10	4.99%
01	4035	824,429.64	44,519.20	5.40%
01	4124	25,000.00	1,250.00	5.00%
01	4201	11,393.26	615.25	5.40%
01	4203	345,562.68	6,911.25	2.00%
01	4510	8,371.43	418.57	5.00%
01	4810	181,882.40	9,821.37	5.40%
01	5210	966,223.35	49,953.75	5.17%
01	5640	1,120,671.23	60,515.53	5.40%
01	5810	215,046.02	11,612.48	5.40%
01	6010	1,880,212.80	94,010.64	5.00%
01	6500	25,024,562.66	1,541.63	0.01%
01	6512	1,270,287.26	68,595.51	5.40%
01	6520	72,108.16	3,893.84	5.40%
01	6690	181,421.72	9,796.77	5.40%
01	7405	2,234,990.25	120,680.12	5.40%
01	8150	3,824,534.48	206,525.00	5.40%
01	9010	805,195.60	135.00	0.02%
12	6052	7,115.75	384.25	5.40%
12	6105	1,404,372.86	75,836.14	5.40%
13	5310	10,943,400.94	590,943.65	5.40%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	313,410.94		577,513.67	890,924.61
2. State Lottery Revenue	8560	2,800,947.68		806,012.06	3,606,959.74
3. Other Local Revenue	8600-8799	225.00		0.00	225.00
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	(2,193,418.21)	2,193,418.21		0.00
6. Total Available (Sum Lines A1 through A5)		921,165.41	2,193,418.21	1,383,525.73	4,498,109.35
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,374.06	1,775,091.50		1,778,465.56
2. Classified Salaries	2000-2999	807.29			807.29
3. Employee Benefits	3000-3999	492.10	418,326.71		418,818.81
4. Books and Supplies	4000-4999	398,648.43		1,309,071.34	1,707,719.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	255,215.74			255,215.74
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 )		658,537.62	2,193,418.21	1,309,071.34	4,161,027.17
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	262,627.79	0.00	74,454.39	337,082.18
<b>D. COMMENTS:</b>					

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

\*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	215,210,210.48
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,845,083.90
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	116,958.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,728,201.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,555,319.63
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,440,850.57
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	436,187.51
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)				9,277,517.75
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	33,258.61
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)				190,120,867.44

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,243.87
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,391.53
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	159,042,024.25	7,802.50
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)	159,042,024.25	7,802.50
B. Required effort (Line A.2 times 90%)	143,137,821.83	7,022.25
C. Current year expenditures (Line I.E and Line II.B)	190,120,867.44	9,391.53
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%

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

Unaudited Actuals  
2014-15  
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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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,399,769.91	2,277,335.10	13,966,041.02	6,846,350.73	17,820,114.28	649,565.18	2,021,771.11
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	6.00	6.00	6.00	6.00	5.00	5.00	
1110 Regular Education, K-12	745.00	745.00	745.00	745.00	850.00	850.00	2,060.00
3100 Alternative Schools							
3200 Continuation Schools	19.00	19.00	19.00	19.00	20.00	20.00	
3300 Independent Study Centers	18.00	18.00	18.00	18.00	17.00	17.00	
3400 Opportunity Schools	6.00	6.00	6.00	6.00	6.00	6.00	
3550 Community Day Schools					10.00	10.00	
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult	1.00	1.00	1.00	1.00	3.00	3.00	
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)	150.00	150.00	150.00	150.00			507.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	10.00	10.00	10.00	10.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	9.00	9.00	9.00	9.00			
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	964.00	964.00	964.00	964.00	911.00	911.00	2,567.00

Unaudited Actuals  
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General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	109,291.56	253,794.61	363,086.17	23,708.53		386,794.70
1110	Regular Education, K-12	99,941,477.05	37,781,430.10	137,722,907.15	8,992,929.10		146,715,836.25
3100	Alternative Schools	5,880.86	0.00	5,880.86	384.00		6,264.86
3200	Continuation Schools	3,318,880.89	888,158.25	4,207,039.14	274,708.15		4,481,747.29
3300	Independent Study Centers	2,617,417.58	801,931.97	3,419,349.55	223,274.17		3,642,623.72
3400	Opportunity Schools	610,082.04	274,068.69	884,150.73	57,732.62		941,883.35
3550	Community Day Schools	549,028.97	202,740.72	751,769.69	49,088.50		800,858.19
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	331,131.13	0.00	331,131.13	21,621.96		352,753.09
4110	Regular Education, Adult	617,213.76	86,226.24	703,440.00	45,932.71		749,372.71
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	1,048,376.94	0.00	1,048,376.94	68,456.15		1,116,833.09
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	37,716,500.21	4,209,919.92	41,926,420.13	2,737,680.54		44,664,100.67
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	2,128,971.30	254,040.42	2,383,011.72	155,604.15		2,538,615.87
7150	Nonagency - Other	266,732.33	0.00	266,732.33	17,416.89		284,149.22
8100	Community Services	116,958.30	0.00	116,958.30	7,637.06		124,595.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					32,157.99	32,157.99
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,486,282.96	1,486,282.96
----	Other Outgo					6,487,180.54	6,487,180.54
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		228,636.38	228,636.38	836,688.25		1,065,324.63
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(667,164.04)		(667,164.04)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	149,377,942.92	44,980,947.30	194,358,890.22	12,845,698.74	8,005,621.49	215,210,210.45



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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	103,013.56	6,278.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	109,291.56
1110	Regular Education, K-12	94,113,075.29	2,300,780.78	1,461,965.94	48,253.03	90,977.05	0.00	1,919,306.65			7,118.31	0.00	99,941,477.05
3100	Alternative Schools	5,880.86	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,880.86
3200	Continuation Schools	2,515,786.13	0.00	64,532.71	566,787.68	155,552.82	0.00	110.40			16,111.15	0.00	3,318,880.89
3300	Independent Study Centers	2,031,784.51	0.00	59,795.02	425,715.50	99,760.52	0.00	0.00			362.03	0.00	2,617,417.58
3400	Opportunity Schools	609,143.88	0.00	0.00	0.00	0.00	0.00	0.00			938.16	0.00	610,082.04
3550	Community Day Schools	294,601.92	0.00	0.00	171,557.89	1,473.63	0.00	0.00			81,395.53	0.00	549,028.97
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	330,485.75	645.38	0.00	0.00	0.00	0.00	0.00			0.00	0.00	331,131.13
4110	Regular Education, Adult	393,588.15	0.00	1,855.85	215,383.50	5,124.09	0.00	0.00			1,262.17	0.00	617,213.76
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	530,222.79	298,413.74	61,521.93	19,837.35	138,381.13	0.00	0.00			0.00	0.00	1,048,376.94
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	26,863,925.35	1,421,126.57	288,737.85	15,790.40	6,161,740.21	2,912,691.07	0.00			26,488.76	26,000.00	37,716,500.21
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	1,443,493.62	89,514.16	100,708.97	140,928.12	36,236.22	0.00	1,401.65	0.00	292,541.87	24,146.69	0.00	2,128,971.30
7150	Nonagency - Other	34,980.65	113,295.19	0.00	2,019.62	38,211.15	0.00		0.00	78,225.72	0.00	0.00	266,732.33
8100	Community Services		0.00	0.00	0.00	0.00	0.00		116,958.30	0.00	0.00	0.00	116,958.30
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
<b>Total Direct Charged Costs</b>		129,269,982.46	4,230,053.82	2,039,118.27	1,606,273.09	6,727,456.82	2,912,691.07	1,920,818.70	116,958.30	370,767.59	157,822.80	26,000.00	149,377,942.92

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	152,424.25	101,370.36	0.00	253,794.61
1110	Regular Education, K-12	18,926,011.50	17,232,961.07	1,622,457.53	37,781,430.10
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	482,676.81	405,481.44	0.00	888,158.25
3300	Independent Study Centers	457,272.75	344,659.22	0.00	801,931.97
3400	Opportunity Schools	152,424.25	121,644.44	0.00	274,068.69
3550	Community Day Schools	0.00	202,740.72	0.00	202,740.72
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	25,404.03	60,822.21	0.00	86,226.24
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)	3,810,606.34	0.00	399,313.58	4,209,919.92
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	254,040.42	0.00	0.00	254,040.42
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	228,636.38	0.00	0.00	228,636.38
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		24,489,496.73	18,469,679.46	2,021,771.11	44,980,947.30

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,329,719.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	93,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,755,774.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,334,269.26
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,512,862.78
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	149,377,942.92
2	Total Allocated Costs (from Form PCR, Column 2, Total)	44,980,947.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	194,358,890.22
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,641,489.46
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,943,400.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,584,890.40
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		206,943,780.62
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.53%

Unaudited Actuals  
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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)	32,157.99				32,157.99
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,486,282.96		1,486,282.96
Other Outgo (Objects 1000-7999)				6,487,180.54	6,487,180.54
<b>Total Other Costs</b>	32,157.99	0.00	1,486,282.96	6,487,180.54	8,005,621.49

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

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(204,875.35)	0.00	(667,164.04)				
Other Sources/Uses Detail					4,193,547.38	1,123,095.57		
Fund Reconciliation							813,072.35	991,468.30
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	178,161.55	0.00	0.00	0.00				
Other Sources/Uses Detail					100,000.00	317,755.00		
Fund Reconciliation							119,147.30	87,348.90
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	217,854.35	0.00	76,220.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							123,656.23	323,437.77
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(205,868.58)	590,943.65	0.00				
Other Sources/Uses Detail					28,590.57	0.00		
Fund Reconciliation							9,313.07	23,644.56
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	12,117.92
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,608,375.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	364.72	0.00						
Other Sources/Uses Detail					0.00	5,460,381.66		
Fund Reconciliation							0.00	2,054.11
25 CAPITAL FACILITIES FUND								
Expenditure Detail	46.29	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	3,768.35	0.00						
Other Sources/Uses Detail					5,460,381.66	0.00		
Fund Reconciliation							2,054.11	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					994,505.00	233,417.38		
Fund Reconciliation							724,805.00	225,311.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	10,548.67	0.00						
Other Sources/Uses Detail					0.00	34,000.00		
Fund Reconciliation							493.46	1,824,041.41
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,726,765.00	29,882.55
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>410,743.93</b>	<b>(410,743.93)</b>	<b>667,164.04</b>	<b>(667,164.04)</b>	<b>10,777,024.61</b>	<b>10,777,024.61</b>	<b>3,519,306.52</b>	<b>3,519,306.52</b>

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Unaudited Actuals  
2014-15 Unaudited Actuals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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



zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to

general administration should not be zero or exceed 25%. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.