Merced Union High Merced County

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

24 65789 0000000 Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	51.75%
02,	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	01.70%
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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.	
	Adjusted Appropriations Limit	\$68,241,513.15
	Appropriations Subject to Limit	\$68,241,513.15
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.36%
	Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	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	

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UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2014-15 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby ap the school district pursuant to Education Code Section	proved and filed by the governing board of
Signed	Date of Meeting: Sep 09, 2016
Clerk/Secretary of the Governing Board (Original signature required)	<u> </u>
To the Superintendent of Public Instruction:	
2014-15 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	
Signed	Date:
Signed County Superintendent/Designee (Original signature required)	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep	ports, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual report County Office of Education:	ports, please contact: For School District:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual representation of the unaudited actual representation. Ann Walsh	oorts, please contact: For School District: Yvonne Eagle
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual report of Education: Ann Walsh Name Director, Business Services Title	oorts, please contact: For School District: Yvonne Eagle Name Director Fiscal Services Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual report of Education: Ann Walsh Name Director, Business Services Title (209) 381-6726	Poorts, please contact: For School District: Yvonne Eagle Name Director Fiscal Services Title (209) 385-6410
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual report of Education: Ann Walsh Name Director, Business Services Title (209) 381-6726 Telephone	For School District: Yvonne Eagle Name Director Fiscal Services Title (209) 385-6410 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual report of Education: Ann Walsh Name Director, Business Services Title (209) 381-6726	Poorts, please contact: For School District: Yvonne Eagle Name Director Fiscal Services Title (209) 385-6410

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,197,827.19	301	605,852.74	303	45,591,974.45	305	232,820.08		307	45,359,154.37	309
2000 - Classified Salaries	15,605,706.76	311	24,044.53	313	15,581,662.23	315	900,422.17		317	14,681,240.06	319
3000 - Employee Benefits (Excluding 3800)	18,637,369.91	321	1,301,187.94	323	17,336,181.97	325	390,607.11		327	16,945,574.86	329
4000 - Books, Supplies Equip Replace. (6500)	6,998,524.68	331	0.00	333	6,998,524.68	335	999,677.53		337	5,998,847.15	339
5000 - Services & 7300 - Indirect Costs	12,051,613.24	341	299,530.74	343	11,752,082.50	345	3,933,530.77		347	7,818,551.73	349
	-		TO	DTAL	97,260,425.83	365		7	OTAL	90,803,368.17	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.

				EDP
PAF	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	36,625,737.37	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	1,642,924.81	380
3.	STRS	3101 & 3102	3,170,511.46	382
4.	PERS.	3201 & 3202	184,757.66	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	639,075.61	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	4,730,131.51	385
7.	Unemployment Insurance.	3501 & 3502	19,119.33	390
8.	Workers' Compensation Insurance.	3601 & 3602	673,883.30	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	283,922.50	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		47,970,063.55	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2.		742,757.92	
13a	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		240,708.77	396
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS		46,986,596.86	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		51.75%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%	
2.	Percentage spent by this district (Part II, Line 15)	51.75%	
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).	90,803,368.17	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Merced Union High Merced County

Unaudited Actuals 2014-15 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

24 65789 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: cea (Rev 06/04/2015)

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		2014	l-15 Unaudited Actua	als		2015-16 Budget		
Description Re	Object esource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	81,292,709.90	0.00	81,292,709.90	96,002,330.00	0.00	96,002,330.00	18.1%
2) Federal Revenue	8100-8299	71,616.31	7,468,695.73	7,540,312.04	63,360.00	7,523,016.00	7,586,376.00	0.6%
3) Other State Revenue	8300-8599	2,640,703.97	3,698,125.98	6,338,829.95	7,620,666.80	4,107,861.00	11,728,527.80	85.0%
4) Other Local Revenue	8600-8799	1,542,599.05	523,318.91	2,065,917.96	990,903.92	379,365.00	1,370,268.92	-33.7%
5) TOTAL, REVENUES		85,547,629.23	11,690,140.62	97,237,769.85	104,677,260.72	12,010,242.00	116,687,502.72	20.0%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	39,096,539.67	7,101,287.52	46,197,827.19	38,557,291.58	6,745,106.44	45,302,398.02	-1.9%
2) Classified Salaries	2000-2999	12,301,761.29	3,303,945.47	15,605,706.76	12,660,776.11	3,237,692.52	15,898,468.63	1.9%
3) Employee Benefits	3000-3999	15,484,874.94	3,152,494.97	18,637,369.91	16,667,283.55	3,768,998.11	20,436,281.66	9.7%
4) Books and Supplies	4000-4999	4,432,902.67	2,565,622.01	6,998,524.68	7,532,835.00	1,712,114.74	9,244,949.74	32.1%
5) Services and Other Operating Expenditures	5000-5999	8,024,885.41	4,137,181.83	12,162,067.24	9,802,771.29	3,876,612.06	13,679,383.35	12.5%
6) Capital Outlay	6000-6999	2,110,243.15	98,796.64	2,209,039.79	35,281.00	87,777.15	123,058.15	-94.4%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1,113,293.10	133,578.00	1,246,871.10	1,375,124.00	159,097.00	1,534,221.00	23.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(453,049.39)	342,595.39	(110,454.00)	(659,009.00)	341,421.00	(317,588.00)	187.5%
9) TOTAL, EXPENDITURES		82,111,450.84	20,835,501.83	102,946,952.67	85,972,353.53	19,928,819.02	105,901,172.55	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,436,178.39	(9,145,361.21)	(5,709,182.82)	18,704,907.19	(7,918,577.02)	10,786,330.17	-288.9%
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900-8929	7,120,508.00	43,995.32	7,164,503.32	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629	2,744,519.00	250,000.00	2,994,519.00	5,224,519.00	250,000.00	5,474,519.00	82.8%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(8,052,237.40)	8,052,237.40	0.00	(9,103,603.50)	9,103,603.50	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(3,676,248.40)	7,846,232.72	4,169,984.32	(14,328,122.50)	8,853,603.50	(5,474,519.00)	-231.3%

			201	4-15 Unaudited Actu	uals		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,070.01)	(1,299,128.49)	(1,539,198.50)	4,376,784.69	935,026.48	5,311,811.17	-445.1%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	7,132,345.93	2,996,151.96	10,128,497.89	7,196,015.92	1,697,023.47	8,893,039.39	-12.2%
b) Audit Adjustments		9793	303,740.00	0.00	303,740.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,436,085.93	2,996,151.96	10,432,237.89	7,196,015.92	1,697,023.47	8,893,039.39	-14.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,436,085.93	2,996,151.96	10,432,237.89	7,196,015.92	1,697,023.47	8,893,039.39	-14.8%
			7,196,015.92	1,697,023.47	8,893,039.39	11,572,800.61	2,632,049.95	14,204,850.56	59.7%
2) Ending Balance, June 30 (E + F1e)			7,196,015.92	1,697,023.47	8,893,039.39	11,572,800.61	2,632,049.95	14,204,850.56	59.7%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	155,817.17	0.00	155,817.17	200,000.00	0.00	200,000.00	28.4%
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	1,697,023.47	1,697,023.47	0.00	2,632,050.58	2,632,050.58	55.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,952,057.33	0.00	1,952,057.33	5,748,982.55	0.00	5,748,982.55	194.5%
Retiree Self Pay	0000	9780	183,346.51		183,346.51				
Chromebook Repair Class	0000	9780	23,015.42		23,015.42				
District Wide Technology	0000	9780	199,779.71		199,779.71				
Sp.Ed. Food Class	0000	9780	181.08		181.08				
Microsoft Settlement	0000	9780	161,546.98		161,546.98				
E-Rate	0000	9780	354,079.09		354,079.09				
Site Carryovers	0000	9780	190,419.41		190,419.41				
Fund Transfer to Facilities	0000	9780	839,689.13		839,689.13				
Retiree Self-Pay	0000	9780	222,000.70		122,000.70	217,272.04		217,272.04	
LCAP	0000	9780				3,619,525.00		3,619,525.00	
Fund Transfer to Facilities	0000	9780				1,912,185.51		1,912,185.51	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,068,141.42	0.00	5,068,141.42	5,603,818.00	0.00	5,603,818.00	10.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.06	(0.63)	(0.57)	Nev

			2014	-15 Unaudited Actu	als		2015-16 Budget		
Description Re	source Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,759,275.28	1,212,562.38	6,971,837.66				
1) Fair Value Adjustment to Cash in County Tre	easury	9111	0.00	0.00	0.00				
b) in Banks		9120	300.00	0.00	300.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
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	993,473.94	1,363,783.99	2,357,257.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,417,209.50	0.00	5,417,209.50				
6) Stores		9320	155,817.17	0.00	155,817.17				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,346,075.89	2,576,346.37	14,922,422.26				
H. DEFERRED OUTFLOWS OF RESOURCES									
Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,148,232.01	524,604.27	5,672,836.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,827.96	256,941.36	258,769.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	97,777.27	97,777.27				
6) TOTAL, LIABILITIES			5,150,059.97	879,322.90	6,029,382.87				
J. DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,196,015.92	1,697,023.47	8,893,039.39				

			201-	4-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES	Resource Codes	Codes	(6)	(6)	(0)	(6)	(L)		
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	53,105,443.00	0.00	53,105,443.00	69,617,632.00	0.00	69,617,632.00	31.1%
Education Protection Account State Aid - Currer	nt Year	8012	15,829,156.00	0.00	15,829,156.00	13,669,568.00	0.00	13,669,568.00	-13.6%
State Aid - Prior Years		8019	41,671.00	0.00	41,671.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	163,388.34	0.00	163,388.34	165,930.00	0.00	165,930.00	1.6%
Timber Yield Tax		8022	15.11	0.00	15.11	16.00	0.00	16.00	5.9%
Other Subventions/In-Lieu Taxes		8029	6,504.18	0.00	6,504.18	3,342.67	0.00	3,342.67	-48.6%
County & District Taxes Secured Roll Taxes		8041	13,582,519.60	0.00	13,582,519.60	12,661,746.86	0.00	12,661,746.86	-6.8%
Unsecured Roll Taxes		8042	1,094,107.21	0.00	1,094,107.21	1,080,059.47	0.00	1,080,059.47	-1.3%
Prior Years' Taxes		8043	37,381.64	0.00	37,381.64	63,321.00	0.00	63,321.00	69.4%
Supplemental Taxes		8044	194,486.59	0.00	194,486.59	130,693.00	0.00	130,693.00	-32.8%
Education Revenue Augmentation									
Fund (ERAF)		8045	(1,094,250.93)	0.00	(1,094,250.93)	(1,250,106.00)	0.00	(1,250,106.00)	14.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	344,990.16	0.00	344,990.16	307,324.00	0.00	307,324.00	-10.9%
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)		0004	0.00	0.00	0.00	0.00	0.00	0.00	0.00/
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%
Subtotal, LCFF Sources			83,305,411.90	0.00	83,305,411.90	96,449,527.00	0.00	96,449,527.00	15.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,010,959.00)		(2,010,959.00)	(374,034.00)		(374,034.00)	-81.4%
All Other LCFF Transfers -	0000	8091	(2,010,959.00)		(2,010,939.00)	(374,034.00)		(374,034.00)	-01.470
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	(1,743.00)	0.00	(1,743.00)	(73,163.00)	0.00	(73,163.00)	4097.5%
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%
TOTAL, LCFF SOURCES			81,292,709.90	0.00	81,292,709.90	96,002,330.00	0.00	96,002,330.00	18.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,532,800.00	1,532,800.00	0.00	1,532,800.00	1,532,800.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	51,863.00	51,863.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		3,137,679.64	3,137,679.64		3,239,786.00	3,239,786.00	3.3%
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	3025 4035	8290		402,880.80	402,880.80		376,737.00	376,737.00	-6.5%
NCLB: Title III, Part A, Teacher Quality NCLB: Title III, Immigrant Education	4035	0290		40∠,000.80	40∠,000.80		3/6,/3/.00	3/0,/3/.00	-0.5%
Program	4201	8290		3,499.50	3,499.50		10,961.00	10,961.00	213.2%

			2014	I-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		85,257.00	85,257.00		85,257.00	85,257.00	0.0
NCLB: Title V, Part B, Public Charter	.200	0200		00,207.00	00,201.00		55,251.65	55,257.65	0.0
Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0
	3011-3020, 3026- 3199, 4036-4126.								
Other No Child Left Behind	5510	8290		1,670,052.21	1,670,052.21		1,770,000.00	1,770,000.00	6.0
Vocational and Applied	2500 2500	8290		406,721.14	400 704 44		413,670.00	413,670.00	1.5
Technology Education Safe and Drug Free Schools	3500-3699 3700-3799	8290		0.00	406,721.14		0.00	0.00	0.0
			71 616 21		0.00	63 360 00			
All Other Federal Revenue	All Other	8290	71,616.31	229,805.44	301,421.75	63,360.00	41,942.00	105,302.00	-65.1
TOTAL, FEDERAL REVENUE			71,616.31	7,468,695.73	7,540,312.04	63,360.00	7,523,016.00	7,586,376.00	0.6
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311		2,730,291.00	2,730,291.00		2,748,440.00	2,748,440.00	0.7
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	All Other	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	1,151,112.00	0.00	1,151,112.00	530,976.00	0.00	530,976.00	-53.9
Lottery - Unrestricted and Instructional Materials		8560	1,342,771.79	387,302.39	1,730,074.18	1,231,911.00	620,364.00	1,852,275.00	7.
Tax Relief Subventions	•	0300	1,042,771.73	307,302.33	1,730,074.10	1,231,911.00	020,304.00	1,032,273.00	· ·
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		(747.80)	(747.80)		0.00	0.00	-100.0
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.
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0
All Other State Revenue	All Other	8590	146,820.18	581,280.39	728,100.57	5,857,779.80	739,057.00	6,596,836.80	806.0
TOTAL, OTHER STATE REVENUE			2,640,703.97	3,698,125.98	6,338,829.95	7,620,666.80	4,107,861.00	11,728,527.80	85.

			2014	1-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE			V-7	3=7	(3)	ζ= /	(=/	χ- γ	
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	47,932.93	0.00	47,932.93	55,000.00	0.00	55,000.00	14.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	7,996.82	0.00	7,996.82	7,272.92	0.00	7,272.92	-9.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	7,374.60	0.00	7,374.60	5,000.00	0.00	5,000.00	-32.2%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	5,000.00	0.00	5,000.00	Nev
Interest		8660	44,784.94	0.00	44,784.94	40,000.00	0.00	40,000.00	-10.7%
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		0074	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adult Education Fees		8671	13,893.75	0.00	0.00	0.00	0.00	0.00	-55.6%
Non-Resident Students		8672 8675	0.00	0.00	13,893.75	6,175.00 0.00	0.00	6,175.00 0.00	0.0%
Transportation Fees From Individuals		8677	41,521.82	340,000.00	381,521.82	20,000.00	340,000.00	360,000.00	-5.6%
Interagency Services Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	75,237.00	0.00	75,237.00	55,150.00	0.00	55,150.00	-26.7%
Other Local Revenue Plus: Misc Funds Non-LCFF		0003	73,237.00	0.00	73,237.00	33,130.00	0.00	33,130.00	-20.1 //
(50%) Adjustment Pass-Through Revenues From		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,303,857.19	117,993.00	1,421,850.19	797,306.00	0.00	797,306.00	-43.9%
Tuition		8710	0.00	65,325.91	65,325.91	0.00	15,365.00	15,365.00	-76.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices From JPAs	6500 6500	8792 8793		0.00	0.00		24,000.00	24,000.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,542,599.05	523,318.91	2,065,917.96	990,903.92	379,365.00	1,370,268.92	-33.7%
TOTAL, REVENUES			85,547,629.23	11,690,140.62	97,237,769.85	104,677,260.72	12,010,242.00	116,687,502.72	20.0%

		2014	-15 Unaudited Actu	als		2015-16 Budget		
Description Resource Co	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	31,268,003.75	6,496,985.78	37,764,989.53	30,879,407.04	5,919,212.56	36,798,619.60	-2.6%
Certificated Pupil Support Salaries	1200	2,945,614.27	481,291.60	3,426,905.87	2,981,347.03	705,379.08	3,686,726.11	7.6%
Certificated Supervisors' and Administrators' Salaries	1300	4,882,921.65	123,010.14	5,005,931.79	4,696,537.51	120,514.80	4,817,052.31	-3.8%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		39,096,539.67	7,101,287.52	46,197,827.19	38,557,291.58	6,745,106.44	45,302,398.02	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	1,301,553.51	1,559,351.74	2,860,905.25	1,071,167.05	1,517,531.59	2,588,698.64	-9.5%
Classified Support Salaries	2200	5,971,099.19	948,342.94	6,919,442.13	6,170,891.95	941,238.75	7,112,130.70	2.8%
Classified Supervisors' and Administrators' Salaries	2300	1,027,089.14	217,836.46	1,244,925.60	1,083,779.45	219,160.50	1,302,939.95	4.7%
Clerical, Technical and Office Salaries	2400	4,002,019.45	300,590.01	4,302,609.46	4,304,823.36	304,192.51	4,609,015.87	7.1%
Other Classified Salaries	2900	0.00	277,824.32	277,824.32	30,114.30	255,569.17	285,683.47	2.8%
TOTAL, CLASSIFIED SALARIES		12,301,761.29	3,303,945.47	15,605,706.76	12,660,776.11	3,237,692.52	15,898,468.63	1.9%
EMPLOYEE BENEFITS								
STRS	3101-3102	3,418,093.59	616,742.52	4,034,836.11	4,261,361.76	799,549.22	5,060,910.98	25.4%
PERS	3201-3202	1,238,452.42	326,865.34	1,565,317.76	1,393,518.61	314,955.65	1,708,474.26	9.1%
OASDI/Medicare/Alternative	3301-3302	1,378,224.54	312,167.75	1,690,392.29	1,487,956.83	327,593.67	1,815,550.50	7.4%
Health and Welfare Benefits	3401-3402	6,965,151.68	1,586,210.97	8,551,362.65	7,187,054.78	1,894,699.71	9,081,754.49	6.2%
Unemployment Insurance	3501-3502	25,637.47	5,059.44	30,696.91	24,501.00	5,169.87	29,670.87	-3.3%
Workers' Compensation	3601-3602	897,714.42	182,144.32	1,079,858.74	1,386,899.57	296,002.51	1,682,902.08	55.8%
OPEB, Allocated	3701-3702	1,025,911.66	123,304.63	1,149,216.29	576,626.00	131,027.48	707,653.48	-38.4%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	535,689.16	0.00	535,689.16	349,365.00	0.00	349,365.00	-34.8%
TOTAL, EMPLOYEE BENEFITS		15,484,874.94	3,152,494.97	18,637,369.91	16,667,283.55	3,768,998.11	20,436,281.66	9.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	147.78	88,873.83	89,021.61	0.00	293,138.00	293,138.00	229.3%
Books and Other Reference Materials	4200	25,959.63	138,752.10	164,711.73	34,944.49	15,074.69	50,019.18	-69.6%
Materials and Supplies	4300	1,884,797.29	995,736.92	2,880,534.21	4,224,970.19	1,163,501.44	5,388,471.63	87.1%
Noncapitalized Equipment	4400	2.521.997.97	1,342,259.16	3,864,257.13	3,272,920.32	240,400.61	3,513,320.93	-9.1%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4,432,902.67	2,565,622.01	6,998,524.68	7,532,835.00	1,712,114.74	9,244,949.74	32.1%
SERVICES AND OTHER OPERATING EXPENDITURES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,200,00	*,,==,==	·,· ·=,· · · · ·	-,,	
Coharana da Cardina	5400	0.00	0.044.000.77	0.044.000.77	0.00	0.404.005.07	0.404.005.07	0.00
Subagreements for Services Travel and Conferences	5100 5200	0.00 267,345.12	2,044,622.77 301,328.15	2,044,622.77 568,673.27	0.00 336,748.00	2,101,325.37 148,318.09	2,101,325.37 485,066.09	-14.7%
					58,335.00			
Dues and Memberships	5300	52,983.14 484,605.12	2,600.00	55,583.14		1,220.00	59,555.00	7.1%
Insurance	5400 - 5450	484,605.12	7,784.00	492,389.12	513,298.00	11,778.00	525,076.00	6.6%
Operations and Housekeeping Services	5500	3,008,657.32	30,346.03	3,039,003.35	3,073,219.00	30,500.00	3,103,719.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	356,659.82	125,631.14	482,290.96	513,367.00	600,213.42	1,113,580.42	130.9%
Transfers of Direct Costs	5710	(53,213.36)	53,213.36	0.00	(140,328.00)	140,328.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(1,158.38)	6,941.36	5,782.98	(2,725.00)	0.00	(2,725.00)	-147.1%
Professional/Consulting Services and	0.00	(1,100.00)	5,5 50	5,7.52.00	(2,7.20.00)	5.30	(2). 20.00)	
Operating Expenditures	5800	3,672,797.31	1,559,072.64	5,231,869.95	5,175,772.29	829,360.50	6,005,132.79	14.8%
Communications	5900	236,209.32	5,642.38	241,851.70	275,085.00	13,568.68	288,653.68	19.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		8,024,885.41	4,137,181.83	12,162,067.24	9,802,771.29	3,876,612.06	13,679,383.35	12.5%

			2014	-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	64,935.00	0.00	64,935.00	0.00	0.00	0.00	-100.09
Buildings and Improvements of Buildings		6200	944,321.66	0.00	944,321.66	0.00	0.00	0.00	-100.07
		0200	944,321.00	0.00	944,321.00	0.00	0.00	0.00	-100.07
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	1,451.71	0.00	1,451.71	0.00	0.00	0.00	-100.0%
Equipment		6400	1,099,534.78	98,796.64	1,198,331.42	35,281.00	87,777.15	123,058.15	-89.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,110,243.15	98,796.64	2,209,039.79	35,281.00	87,777.15	123,058.15	-94.4%
OTHER OUTGO (excluding Transfers of Indire	ect Costs)								
Tuition Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	133,578.00	133,578.00	0.00	133,581.00	133,581.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments	s								
Payments to Districts or Charter Schools		7141	1,037.10	0.00	1,037.10	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	1,112,256.00	0.00	1,112,256.00	1,375,124.00	25,516.00	1,400,640.00	25.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7211	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 Apport	ionmente	7213	0.00	0.00	0.00	0.00	0.00	0.00	0.07
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		1,113,293.10	133,578.00	1,246,871.10	1,375,124.00	159,097.00	1,534,221.00	23.0%
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS								
Transfers of Indirect Costs		7310	(342,595.39)	342,595.39	0.00	(341,421.00)	341,421.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,454.00)	0.00	(110,454.00)	(317,588.00)	0.00	(317,588.00)	187.5%
TOTAL, OTHER OUTGO - TRANSFERS OF IN	IDIRECT COSTS		(453,049.39)	342,595.39	(110,454.00)	(659,009.00)	341,421.00	(317,588.00)	187.5%
TOTAL, EXPENDITURES			82,111,450.84	20,835,501.83	102,946,952.67	85,972,353.53	19,928,819.02	105,901,172.55	2.9%

			201	4-15 Unaudited Actu	als		2015-16 Budget		
Description	O Resource Codes C	bject odes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS	Resource Codes C	oues	(6)	(5)	(0)	(b)	(L)	(1)	Cai
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8	3912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	я	3914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		3919	7,120,508.00	43,995.32	7,164,503.32	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,120,508.00	43,995.32	7,164,503.32	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7	7611	489,519.00	0.00	489,519.00	489,519.00	0.00	489,519.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	New
To: State School Building Fund/	,	012	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	IVEV
County School Facilities Fund	7	7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7	7616	415,000.00	0.00	415,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out	7	7619	1,840,000.00	250,000.00	2,090,000.00	735,000.00	250,000.00	985,000.00	-52.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,744,519.00	250,000.00	2,994,519.00	5,224,519.00	250,000.00	5,474,519.00	82.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8	3931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings	0	3953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources	G	1933	0.00	0.00	0.00	0.00	0.00	0.00	0.076
Transfers from Funds of									
Lapsed/Reorganized LEAs	8	3965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8	3971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8	3972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8	3973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8	3979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from	-	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00/
Lapsed/Reorganized LEAs All Other Financing Uses							0.00	0.00	0.0%
(d) TOTAL, USES	,	7699	0.00	0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues	8	3980	(8,052,237.40)	8,052,237.40	0.00	(9,103,603.50)	9,103,603.50	0.00	0.0%
Contributions from Restricted Revenues		3990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,052,237.40)	8,052,237.40	0.00	(9,103,603.50)	9,103,603.50	0.00	
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,676,248.40)	7,846,232.72	4,169,984.32	(14,328,122.50)	8,853,603.50	(5,474,519.00)	-231.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,511,446.00	0.00	-100.0%
2) Federal Revenue		8100-8299	351,443.29	288,750.00	-17.8%
3) Other State Revenue		8300-8599	66,637.00	1,832,576.00	2650.1%
4) Other Local Revenue		8600-8799	500,621.46	333,240.00	-33.4%
5) TOTAL, REVENUES			2,430,147.75	2,454,566.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,022,596.86	1,022,215.10	0.0%
2) Classified Salaries		2000-2999	483,077.24	506,617.00	4.9%
3) Employee Benefits		3000-3999	412,814.58	432,084.90	4.7%
4) Books and Supplies		4000-4999	62,159.42	136,855.00	120.2%
5) Services and Other Operating Expenditures		5000-5999	186,319.86	212,215.00	13.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	92,215.00	79,579.00	-13.7%
9) TOTAL, EXPENDITURES			2,259,182.96	2,389,566.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			170,964.79	65,000.00	-62.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	443,995.32	0.00	-100.0%
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		0300-0333	(443,995.32)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(273,030.53)	65,000.00	-123.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	603,121.32	330,090.79	-45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			603,121.32	330,090.79	-45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			603,121.32	330,090.79	-45.3%
2) Ending Balance, June 30 (E + F1e)			330,090.79	395,090.79	19.7%
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	200.00	Name
Revolving Cash		9/11	0.00	200.00	New
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	7,301.89	7,301.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	322,788.90	387,588.90	20.1%
Adult Program	0000	9760	322,588.90		
Revolving Cash	0000	9760	200.00		
Adult Program	0000	9760		387,588.90	
d) Assigned		0			
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	702,311.18		
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		
Accounts Receivable		9200	238,316.66		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	365.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			940,993.68		
H. DEFERRED OUTFLOWS OF RESOURCES			3 .0,000.00		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00		
I. LIABILITIES			3.00		
Accounts Payable		9500	105,259.74		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	505,643.15		
4) Current Loans		9640	330,040.10		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			610,902.89		
J. DEFERRED INFLOWS OF RESOURCES			510,002.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			3.00		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			330,090.79		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,511,446.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,511,446.00	0.00	-100.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	351,443.29	288,750.00	-17.8%
TOTAL, FEDERAL REVENUE			351,443.29	288,750.00	-17.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	66,637.00	1,832,576.00	2650.1%
TOTAL, OTHER STATE REVENUE			66,637.00	1,832,576.00	2650.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,487.11	1,000.00	-32.8%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	12,516.20	10,000.00	-20.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	486,618.15	322,240.00	-33.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,621.46	333,240.00	-33.4%
TOTAL, REVENUES			2,430,147.75	2,454,566.00	1.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES				2 augut	
Certificated Teachers' Salaries		1100	827,932.65	876,587.10	5.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,664.21	145,628.00	-25.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,022,596.86	1,022,215.10	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	220,984.61	249,626.00	13.0%
Classified Support Salaries		2200	72,992.57	79,876.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	1,225.74	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	187,874.32	177,115.00	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			483,077.24	506,617.00	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	76,634.34	103,545.44	35.1%
PERS		3201-3202	59,620.21	55,475.25	-7.0%
OASDI/Medicare/Alternative		3301-3302	50,369.62	54,192.10	7.6%
Health and Welfare Benefits		3401-3402	169,686.85	158,682.00	-6.5%
Unemployment Insurance		3501-3502	752.81	785.60	4.4%
Workers' Compensation		3601-3602	27,070.22	40,084.64	48.1%
OPEB, Allocated		3701-3702	28,680.53	19,319.87	-32.6%
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			412,814.58	432,084.90	4.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	25,546.30	37,147.00	45.4%
Materials and Supplies		4300	30,828.11	29,708.00	-3.6%
Noncapitalized Equipment		4400	5,785.01	70,000.00	1110.0%
TOTAL, BOOKS AND SUPPLIES			62,159.42	136,855.00	120.2%

Description	Resource Codes Object	t Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5	100	0.00	0.00	0.0%
Travel and Conferences	5	200	7,958.27	10,124.00	27.2%
Dues and Memberships	5	300	1,401.00	2,000.00	42.8%
Insurance	5400	0-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5	500	48,307.86	36,000.00	-25.5%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 5	600	19,176.66	20,800.00	8.5%
Transfers of Direct Costs	5	710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5	750	2,140.50	2,000.00	-6.6%
Professional/Consulting Services and Operating Expenditures	5	800	104,438.23	138,291.00	32.4%
Communications	5	900	2,897.34	3,000.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	ΓURES		186,319.86	212,215.00	13.9%
CAPITAL OUTLAY					
Land	6	100	0.00	0.00	0.0%
Land Improvements	6	170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6	200	0.00	0.00	0.0%
Equipment	6	400	0.00	0.00	0.0%
Equipment Replacement	6	500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7	141	0.00	0.00	0.0%
Payments to County Offices	7	142	0.00	0.00	0.0%
Payments to JPAs	7	143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7	438	0.00	0.00	0.0%
Other Debt Service - Principal	7	439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	92,215.00	79,579.00	-13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT (COSTS		92,215.00	79,579.00	-13.7%
TOTAL, EXPENDITURES			2,259,182.96	2,389,566.00	5.8%

			2014-15	2015-16	Percent
Description INTERCLINE TRANSFERS	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	443,995.32	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			443,995.32	0.00	-100.0%
OTHER SOURCES/USES			440,990.02	0.00	-100.076
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			3.00	0.00	5.67
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		2300	0.00	0.00	0.0%
1-7.12			0.00	0.00	0.070
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(443,995.32)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,219.25	20,153.00	-59.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,368.61	447.00	-67.3%
5) TOTAL, REVENUES			50,587.86	20,600.00	-59.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	175,854.34	160,210.71	-8.9%
2) Classified Salaries		2000-2999	76,574.35	59,173.81	-22.7%
3) Employee Benefits		3000-3999	103,427.04	123,239.97	19.2%
4) Books and Supplies		4000-4999	26,346.61	28,074.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	1,766.94	5,815.00	229.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	18,239.00	15,865.00	-13.0%
9) TOTAL, EXPENDITURES			402,208.28	392,378.49	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(351,620.42)	(371,778.49)	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	489,519.00	489,519.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	-100.0%
2) Other Sources/Uses		8030-0070	0.00	0.00	0.00/
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			389,519.00	489,519.00	25.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			07.000.50	447.740.54	242 724
BALANCE (C + D4) F. FUND BALANCE, RESERVES			37,898.58	117,740.51	210.7%
Beginning Fund Balance As of July 1 - Unaudited		9791	36,795.07	74,693.65	103.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,795.07	74,693.65	103.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,795.07	74,693.65	103.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			74,693.65	192,434.16	157.6%
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	55,508.21	32,656.59	-41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	19,185.44	159,777.57	732.8%
Child Development Program	0000	9760	19,185.44		
Child Development Program	0000	9760		159,777.57	
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	172,282.82		
The state of	V	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	26,857.71		
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			199,140.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,491.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	119,955.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			124,446.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			74,693.65		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	49,219.25	20,153.00	-59.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,219.25	20,153.00	-59.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	724.41	447.00	-38.3%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	500.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	144.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,368.61	447.00	-67.3%
TOTAL, REVENUES			50,587.86	20,600.00	-59.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES				•	
Certificated Teachers' Salaries		1100	175,854.34	160,210.71	-8.9%
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			175,854.34	160,210.71	-8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	40,495.60	22,015.81	-45.6%
Classified Support Salaries		2200	36,078.75	37,158.00	3.0%
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			76,574.35	59,173.81	-22.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,344.79	3,445.25	-20.7%
PERS		3201-3202	18,611.61	20,794.36	11.7%
OASDI/Medicare/Alternative		3301-3302	14,796.55	14,879.32	0.6%
Health and Welfare Benefits		3401-3402	56,297.20	75,078.00	33.4%
Unemployment Insurance		3501-3502	126.31	109.70	-13.2%
Workers' Compensation		3601-3602	4,393.10	6,208.58	41.3%
OPEB, Allocated		3701-3702	4,857.48	2,724.76	-43.9%
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			103,427.04	123,239.97	19.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,030.06	22,640.00	50.6%
Noncapitalized Equipment		4400	4,337.10	1,250.00	-71.2%
Food		4700	6,979.45	4,184.00	-40.1%
TOTAL, BOOKS AND SUPPLIES			26,346.61	28,074.00	6.6%

Description F	Resource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	523.94	2,140.00	308.4%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	225.00	1,050.00	366.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	555.00	New
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	93.00	469.00	404.3%
Professional/Consulting Services and				
Operating Expenditures	5800	925.00	1,601.00	73.1%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	1,766.94	5,815.00	229.1%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	18,239.00	15,865.00	-13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO		18,239.00	15,865.00	-13.0%
	-	.0,200.00	.5,555.50	.5.570
TOTAL, EXPENDITURES		402,208.28	392,378.49	-2.4

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	Resource codes	Object Oodes	Olluddited Actuals	Dauget	Difference
INTERFUND TRANSFERS IN					
From: General Fund		8911	489,519.00	489,519.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			489,519.00	489,519.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	-100.0%
OTHER SOURCES/USES			,		
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			389,519.00	489,519.00	25.7%

<u>Description</u>	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,520,426.61	3,911,145.00	11.1%
3) Other State Revenue		8300-8599	285,136.65	311,621.00	9.3%
4) Other Local Revenue		8600-8799	565,715.02	787,051.00	39.1%
5) TOTAL, REVENUES			4,371,278.28	5,009,817.00	14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,681,657.23	1,552,755.22	-7.7%
3) Employee Benefits		3000-3999	593,426.89	644,188.77	8.6%
4) Books and Supplies		4000-4999	2,613,500.30	2,430,194.00	-7.0%
5) Services and Other Operating Expenditures		5000-5999	189,924.91	254,664.00	34.1%
6) Capital Outlay		6000-6999	83,101.47	54,298.00	-34.7%
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	222,144.00	New
9) TOTAL, EXPENDITURES			5,161,610.80	5,158,243.99	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(790,332.52)	(148,426.99)	-81.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	415,000.00	235,000.00	-43.4%
b) Transfers Out		7600-7629	415,000.00	0.00	-100.0%
2) Other Sources/Uses		9020 0070	0.00	0.00	0.00
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	235,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(790,332.52)	86,573.01	-111.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,043,254.99	252,922.47	-75.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,254.99	252,922.47	-75.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,254.99	252,922.47	-75.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			252,922.47	339,495.48	34.2%
a) Nonspendable Revolving Cash		9711	1,072.20	3,000.00	179.8%
Stores		9712	75,421.88	54,000.00	-28.4%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	176,428.39	282,495.48	60.1%
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
G. ASSETS					
1) Cash a) in County Treasury		9110	678.76		
The County Treasury 1) Fair Value Adjustment to Cash in County Treasury	ırv.	9111	0.00		
b) in Banks	ıı y	9111	100.00		
c) in Revolving Fund		9120	1,072.20		
d) with Fiscal Agent		9135	0.00		
-		9140			
e) collections awaiting deposit			0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	825,394.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,403.48		
6) Stores		9320	75,421.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			911,070.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	232,045.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	426,102.68		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			658,148.47		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,520,426.61	3,911,145.00	11.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,520,426.61	3,911,145.00	11.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	285,136.65	311,621.00	9.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			285,136.65	311,621.00	9.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	553,829.69	700,508.00	26.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,208.52	4,281.00	93.8%
Net Increase (Decrease) in the Fair Value of Investments	3	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	9,676.81	82,262.00	750.1%
TOTAL, OTHER LOCAL REVENUE			565,715.02	787,051.00	39.1%
TOTAL, REVENUES			4,371,278.28	5,009,817.00	14.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,303,493.86	1,236,623.47	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	97,429.20	163,640.20	68.0%
Clerical, Technical and Office Salaries		2400	42,615.60	71,684.84	68.2%
Other Classified Salaries		2900	238,118.57	80,806.71	-66.1%
TOTAL, CLASSIFIED SALARIES			1,681,657.23	1,552,755.22	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	127,757.00	137,194.44	7.4%
OASDI/Medicare/Alternative		3301-3302	96,413.45	112,589.90	16.89
Health and Welfare Benefits		3401-3402	306,718.27	335,714.41	9.5%
Unemployment Insurance		3501-3502	695.00	735.88	5.9%
Workers' Compensation		3601-3602	29,454.26	41,665.13	41.5%
OPEB, Allocated		3701-3702	32,388.91	16,289.01	-49.7%
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			593,426.89	644,188.77	8.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	190,224.98	329,140.00	73.0%
Noncapitalized Equipment		4400	177,032.02	145,779.00	-17.7%
Food		4700	2,246,243.30	1,955,275.00	-13.0%
TOTAL, BOOKS AND SUPPLIES			2,613,500.30	2,430,194.00	-7.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,403.60	5,369.00	21.9%
Dues and Memberships		5300	795.00	795.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,100.06	30,270.00	25.6%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	4,086.24	13,850.00	238.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,016.48)	256.00	-103.2%
Professional/Consulting Services and Operating Expenditures		5800	153,853.88	187,909.00	22.1%
Communications		5900	10,702.61	16,215.00	51.5%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		189,924.91	254,664.00	34.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	16,180.00	16,180.00	0.0%
Equipment		6400	66,921.47	38,118.00	-43.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,101.47	54,298.00	-34.7%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
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	t Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	222,144.00	Nev
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	222,144.00	Nev
TOTAL, EXPENDITURES			5,161,610.80	5,158,243.99	-0.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	recourse seaso	Object Ocaso	Ondudition / totalio	Buagot	Direction
INTERFUND TRANSFERS IN					
From: General Fund		8916	415,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	235,000.00	Nev
(a) TOTAL, INTERFUND TRANSFERS IN			415,000.00	235,000.00	-43.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	415,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			415,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
		7099			
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
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	235,000.00	Nev

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	499,513.00	374,034.00	-25.1%
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	137,280.43	1,200.00	-99.1%
5) TOTAL, REVENUES			636,793.43	375,234.00	-41.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	62,283.23	93,000.00	49.3%
5) Services and Other Operating Expenditures		5000-5999	144,020.37	370,000.00	156.9%
6) Capital Outlay		6000-6999	500,658.02	673,500.00	34.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			706,961.62	1,136,500.00	60.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,168.19)	(761,266.00)	984.9%
D. OTHER FINANCING SOURCES/USES			(70,100.13)	(701,200.00)	304.370
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	750,000.00	200.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		2005			
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			250,000.00	750,000.00	200.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			179,831.81	(11,266.00)	-106.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,170.55	235,002.36	326.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,170.55	235,002.36	326.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,170.55	235,002.36	326.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			235,002.36	223,736.36	-4.8%
a) Nonspendable		9711	0.00	0.00	0.00/
Revolving Cash		9/11	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	235,002.36	223,736.36	-4.8%
Future Facility Projects	0000	9760	235,002.36		
Future Facility Projects	0000	9760		223,736.36	
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	153,854.81		
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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	250,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
		3340	403,854.81		
9) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES			403,034.01		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0.00		
		0500	400 050 45		
1) Accounts Payable		9500	168,852.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			168,852.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			235,002.36		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	499,513.00	374,034.00	-25.19
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			499,513.00	374,034.00	-25.19
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	1,552.43	1,200.00	-22.7
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	135,728.00	0.00	-100.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			137,280.43	1,200.00	-99.19
TOTAL, REVENUES			636,793.43	375,234.00	-41.19

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,650.15	62,000.00	42.0%
Noncapitalized Equipment		4400	18,633.08	31,000.00	66.4%
TOTAL, BOOKS AND SUPPLIES			62,283.23	93,000.00	49.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	5,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	144,020.37	365,000.00	153.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		144,020.37	370,000.00	156.9%
CAPITAL OUTLAY					
Land Improvements		6170	364,983.90	0.00	-100.0%
Buildings and Improvements of Buildings		6200	135,674.12	673,500.00	396.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,658.02	673,500.00	34.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			706,961.62	1,136,500.00	60.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,000.00	750,000.00	200.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	750,000.00	200.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	750,000.00	200.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235.86	0.00	-100.0%
5) TOTAL, REVENUES			235.86	0.00	-100.0%
B. EXPENDITURES					
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
D. OTHER FINANCING SOURCES/USES			235.86	0.00	-100.0%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			235.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	235.86	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	235.86	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	235.86	New
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			235.86	235.86	0.0%
a) Nonspendable		0744	0.00		0.004
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	235.86	235.86	0.0%
Interest	0000	9760	235.86		
Interest	0000	9760		235.86	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	225.00		
a) in County Treasury			235.86		
Fair Value Adjustment to Cash in County Treasury	1	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			235.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			235.86		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	235.86	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0
From County Offices		8792	0.00	0.00	0.09
From JPAs		8793	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			235.86	0.00	-100.0
TOTAL, REVENUES			235.86	0.00	-100.0

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

Description Re	esource Codes Object Cod	2014-15 es Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES	0.00	0.00	0.0%
CAPITAL OUTLAY				
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	is)	0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.0%

			2044 45	2045 46	Doroont
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds				5.55	
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7031	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.070
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		2300	0.00	0.00	0.0%
1-7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			3.30	0.00	3.070
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes Ol	bject Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8	8600-8799	24,254.56	20,000.00	-17.5%
5) TOTAL, REVENUES			24,254.56	20,000.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries	,	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	;	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,254.56	20,000.00	-17.5%
D. OTHER FINANCING SOURCES/USES			, , , , ,		
1) Interfund Transfers					
a) Transfers In	8	8900-8929	1,840,000.00	1,000,000.00	-45.7%
b) Transfers Out	7	7600-7629	1,840,000.00	0.00	-100.0%
2) Other Sources/Uses		9030 9070	0.00	0.00	0.00/
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions	8	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,000,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,254.56	1,020,000.00	4105.4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,501,751.19	5,526,005.75	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,501,751.19	5,526,005.75	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,501,751.19	5,526,005.75	0.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			5,526,005.75	6,546,005.75	18.5%
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	1,012,254.75	New
Technology Planning	0000	9780		1,012,254.75	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	5,526,005.75	5,533,751.00	0.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	5,404,770.75		
Fair Value Adjustment to Cash in County Treasury		9111	121,235.00		
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		
Accounts Receivable		9200	0.00		
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		3040	5,526,005.75		
H. DEFERRED OUTFLOWS OF RESOURCES			3,320,003.73		
Deferred Outflows of Resources		9490	0.00		
		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES		2522			
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,526,005.75		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,254.56	20,000.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,254.56	20,000.00	-17.5%
TOTAL, REVENUES			24,254.56	20,000.00	-17.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	1,000,000.00	New
Other Authorized Interfund Transfers In		8919	1,840,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,840,000.00	1,000,000.00	-45.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,840,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,840,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	1,000,000.00	New

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes Object	Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-	-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-	-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-	-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-	-8799	60,139.51	60,000.00	-0.2%
5) TOTAL, REVENUES			60,139.51	60,000.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-	-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-	-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-	-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-	-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-	-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-	-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-	-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,139.51	60,000.00	-0.2%
D. OTHER FINANCING SOURCES/USES				·	
1) Interfund Transfers					
a) Transfers In	8900-	-8929	0.00	1,000,000.00	New
b) Transfers Out	7600-	7629	4,365,508.00	0.00	-100.0%
Other Sources/Uses a) Sources	8930-	.8970	0.00	0.00	0.0%
b) Uses	7630-		0.00	0.00	0.0%
3) Contributions	8980-		0.00	0.00	0.0%
	8980-	-0333			
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,365,508.00)	1,000,000.00	-122.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(4,305,368.49)	1,060,000.00	-124.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,719,532.64	5,414,164.15	-44.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,719,532.64	5,414,164.15	-44.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,719,532.64	5,414,164.15	-44.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			5,414,164.15	6,474,164.15	19.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Casin		9711	0.00	0.00	0.076
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	5,414,164.15	6,474,164.15	19.6%
Future Retiree Health Benefits	0000	9780	5,414,164.15		
Future Retiree Health Benefits	0000	9780		6,474,164.15	
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 G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Fund d) with Fiscal Agent e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	es Object Codes	Unaudited Actuals	Budget	Difference
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Fund d) with Fiscal Agent e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9110			
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Fund d) with Fiscal Agent e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	3110	9,779,672.15		
b) in Banks c) in Revolving Fund d) with Fiscal Agent e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	2111			
c) in Revolving Fund d) with Fiscal Agent e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9111	0.00		
d) with Fiscal Agent e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9120	0.00		
e) collections awaiting deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9130	0.00		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9135	0.00		
3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9140	0.00		
4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9150	0.00		
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9200	0.00		
6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9290	0.00		
7) Prepaid Expenditures 8) Other Current Assets 9) TOTAL, ASSETS	9310	0.00		
8) Other Current Assets 9) TOTAL, ASSETS	9320	0.00		
9) TOTAL, ASSETS	9330	0.00		
	9340	0.00		
		9,779,672.15		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	4,365,508.00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		4,365,508.00		
J. DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		l l		

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	60,139.51	60,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,139.51	60,000.00	-0.2%
TOTAL, REVENUES			60,139.51	60,000.00	-0.2%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	1,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,365,508.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,365,508.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES			0.00	0.00	3.070
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(4,365,508.00)	1,000,000.00	-122.9%

Description	Resource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES	•			
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	22,374.27	500.00	-97.8%
5) TOTAL, REVENUES		22,374.27	500.00	-97.8%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	310,808.53	80,966.00	-73.9%
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		310,808.53	80,966.00	-73.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		(288,434.26)	(80,466.00)	-72.1%
Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
,				
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(288,434.26)	(80,466.00)	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	393,347.65	104,913.39	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			393,347.65	104,913.39	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			393,347.65	104,913.39	-73.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			104,913.39	24,447.39	-76.7%
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	104,913.39	24,447.39	-76.7%
Measure M Projects	0000	9760	104,913.39		
Measure M Projects	0000	9760		24,447.39	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash		0440	140 202 65		
a) in County Treasury		9110	118,223.65		
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	3,190.50		
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			121,414.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,500.76		
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			16,500.76		
J. DEFERRED INFLOWS OF RESOURCES			,		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3330	0.00		
·			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			104,913.39		

Description	Pagauras Cadas	Object Codes	2014-15	2015-16	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,472.27	500.00	-66.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,902.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,374.27	500.00	-97.8%
TOTAL, REVENUES			22,374.27	500.00	-97.8%

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

					1
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	231,063.49	80,966.00	-65.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	79,745.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			310,808.53	80,966.00	-73.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund					
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL EVDENDITUDES			240.900.52	90.066.00	72.00/
TOTAL, EXPENDITURES			310,808.53	80,966.00	-73.9%

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

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

Description	Resource Codes Obj	ject Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	80	010-8099	0.00	0.00	0.0%
2) Federal Revenue	8	100-8299	0.00	0.00	0.0%
3) Other State Revenue	83	300-8599	0.00	0.00	0.0%
4) Other Local Revenue	86	600-8799	707,560.27	502,000.00	-29.1%
5) TOTAL, REVENUES			707,560.27	502,000.00	-29.1%
B. EXPENDITURES					
1) Certificated Salaries	10	000-1999	0.00	0.00	0.0%
2) Classified Salaries	20	000-2999	0.00	0.00	0.0%
3) Employee Benefits	30	000-3999	0.00	0.00	0.0%
4) Books and Supplies	40	000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	50	000-5999	33,440.98	32,526.00	-2.7%
6) Capital Outlay	60	000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		100-7299,			
Costs)	74	400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,440.98	32,526.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			674,119.29	469,474.00	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	89	900-8929	0.00	0.00	0.0%
b) Transfers Out	76	600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	0/	020 0070	0.00	0.00	0.00%
,		930-8979	0.00	0.00	0.0%
b) Uses		630-7699	0.00	0.00	0.0%
3) Contributions	89	980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			674,119.29	469,474.00	-30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,073,031.86	1,747,151.15	62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,073,031.86	1,747,151.15	62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,073,031.86	1,747,151.15	62.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,747,151.15	2,216,625.15	26.9%
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	1,747,151.15	2,216,625.15	26.9%
Future Facility Projects	0000	9760	1,747,151.15	, -,-	
Future Facility Projects	0000	9760	, , -	2,216,625.15	
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	Pasauras Cadas	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes	Griauuiteu Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	1,692,874.88		
Fair Value Adjustment to Cash in County Treasury	y	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	57,458.13		
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			1,750,333.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,181.86		
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			3,181.86		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,747,151.15		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE			5.55	3.00	
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	8,153.38	2,000.00	-75.5%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	688,798.40	500,000.00	-27.4%
Other Local Revenue					
All Other Local Revenue		8699	10,608.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			707,560.27	502,000.00	-29.1%
TOTAL, REVENUES			707,560.27	502,000.00	-29.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Contiferated Calaria		4000	0.00	0.00	0.00/
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

			2014-15	2015-16	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	30,940.98	30,026.00	-3.0%
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	2,500.00	2,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		33,440.98	32,526.00	-2.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,440.98	32,526.00	-2.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	Nesource codes	Object Codes	Ollaudited Actuals	Duuget	Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/		7040	0.00	0.00	0.09/
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					· · · · ·
Transfers of Funds from		7054	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	134,482.89	500.00	-99.6%
5) TOTAL, REVENUES			134,482.89	500.00	-99.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	27,210.12	461,405.00	1595.7%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		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			27,210.12	461,405.00	1595.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,272.77	(460,905.00)	-529.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

<u>Description</u>	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,272.77	(460,905.00)	-529.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,870.01	695,142.78	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,870.01	695,142.78	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,870.01	695,142.78	18.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			695,142.78	234,237.78	-66.3%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
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	695,142.78	234,237.78	-66.3%
Future Facility Projects	0000	9760	695,142.78		
Future Facility Projects	0000	9760	2	234,237.78	
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	695,142.78		
Fair Value Adjustment to Cash in County Treasur	v	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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
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			695,142.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			695,142.78		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,562.89	500.00	-86.0%
Net Increase (Decrease) in the Fair Value of Investment:	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	130,920.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,482.89	500.00	-99.6%
TOTAL, REVENUES			134,482.89	500.00	-99.6%

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

Description F	Resource Codes Object C	odes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	0	0.00	0.00	0.0
Travel and Conferences	5200	0	0.00	0.00	0.0
Insurance	5400-5	450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0	0.00	0.00	0.0
Transfers of Direct Costs	5710	0	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0	0.00	0.00	0.0
Professional/Consulting Services and		_			
Operating Expenditures	5800		0.00	0.00	0.0
Communications	5900	0	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0
CAPITAL OUTLAY					
Land	6100	0	0.00	0.00	0.0
Land Improvements	6170	0	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0	27,210.12	461,405.00	1595.7
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0.00	0.00	0.0
Equipment	6400	0	0.00	0.00	0.0
Equipment Replacement	6500	0	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			27,210.12	461,405.00	1595.7
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	721	1	0.00	0.00	0.0
To County Offices	7212	2	0.00	0.00	0.0
To JPAs	7213	3	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	9	0.00	0.00	0.0
Debt Service					
Debt Service - Interest	7438	8	0.00	0.00	0.0
Other Debt Service - Principal	7439	9	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0

Unaudited Actuals County School Facilities Fund Expenditures by Object

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
sources					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from		7651	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		7031			
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	565.81	200.00	-64.7%
5) TOTAL, REVENUES			565.81	200.00	-64.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,173.00	1,959.00	-72.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			7,173.00	1,959.00	-72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,607.19)	(1,759.00)	-73.4%
D. OTHER FINANCING SOURCES/USES			(0,007.10)	(1,760.00)	70.170
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%
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,607.19)	1,998,241.00	-30343.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,188.52	88,581.33	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,188.52	88,581.33	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,188.52	88,581.33	-6.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			88,581.33	2,086,822.33	2255.8%
a) Nonspendable		9711	0.00	0.00	0.00/
Revolving Cash		9/11	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	88,581.33	0.00	-100.0%
Future Facility Projects	0000	9760	88,581.33		
d) Assigned					
Other Assignments		9780	0.00	2,086,822.33	New
Future Facility Projects	0000	9780		2,086,822.33	
e) Unassigned/Unappropriated		0700			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	91,075.33		
Fair Value Adjustment to Cash in County Treasur	v	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		
Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
		9310			
6) Stores			0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			91,075.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,494.00		
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			2,494.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			88,581.33		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	565.81	200.00	-64.7%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			565.81	200.00	-64.7%
TOTAL, REVENUES			565.81	200.00	-64.7%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and		5000	7.470.00	4.050.00	70.70
Operating Expenditures		5800	7,173.00	1,959.00	-72.7%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		7,173.00	1,959.00	-72.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
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	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service		. 200	3.30	0.00	3.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	(nets)	1 100	0.00	0.00	0.0
TOTAL, OTHER GOTGO (excluding Transiers of Indirect C	ruoloj		0.00	0.00	0.0
TOTAL, EXPENDITURES			7,173.00	1,959.00	-72.7

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES	Resource Codes	Object Codes	Ollaudited Actuals	Buuget	Difference
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	3.678
Out the four four Household Brown		0000	0.00	0.00	0.004
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,000,000.00	New

Description	Resource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	5,159,199.57	4,966,246.00	-3.7%
5) TOTAL, REVENUES		5,159,199.57	4,966,246.00	-3.7%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,713,038.62	3,368,368.00	-9.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		3,713,038.62	3,368,368.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		1,446,160.95	1,597,878.00	10.5%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
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%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			4 440 400 05	4.507.070.00	40.504
BALANCE (C + D4) F. FUND BALANCE, RESERVES			1,446,160.95	1,597,878.00	10.5%
Beginning Fund Balance As of July 1 - Unaudited		9791	8,599,545.64	10,045,706.59	16.8%
a) As of July 1 - Offaudited		9791	6,399,343.04	10,045,706.59	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,599,545.64	10,045,706.59	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,599,545.64	10,045,706.59	16.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			10,045,706.59	11,643,584.59	15.9%
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	10,045,706.59	11,643,584.59	15.9%
Bond Redemption Funds	0000	9760	10,045,706.59		
Bond Redemption Funds	0000	9760		11,643,584.59	
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%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	10,045,706.59		
Fair Value Adjustment to Cash in County Treasur	у	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			10,045,706.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,045,706.59		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE				<u> </u>	
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	4,761,394.36	4,555,523.00	-4.3%
Unsecured Roll		8612	250,771.64	340,809.00	35.9%
Prior Years' Taxes		8613	5,542.30	2,547.00	-54.0%
Supplemental Taxes		8614	95,321.42	36,367.00	-61.8%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	46,169.85	31,000.00	-32.9%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,159,199.57	4,966,246.00	-3.7%
TOTAL, REVENUES			5,159,199.57	4,966,246.00	-3.7%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,183,675.30	2,195,000.00	85.4%
Bond Interest and Other Service Charges		7434	2,529,363.32	1,173,368.00	-53.6%
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 C	osts)		3,713,038.62	3,368,368.00	-9.3%
TOTAL, EXPENDITURES			3,713,038.62	3,368,368.00	-9.3%

				2015 12	
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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ercea County	2014-	2014-15 Unaudited Actuals			2015-16 Budget	
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School	0.470.00	0.400.70	0.474.00	0.474.00	0.404.00	0.400.00
ADA) 2. Total Basic Aid Choice/Court Ordered	9,473.32	9,420.76	9,474.09	9,471.33	9,401.33	9,482.30
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	9,473.32	9,420.76	9,474.09	9,471.33	9,401.33	9,482.30
5. District Funded County Program ADA						
a. County Community Schools	20.50	27.55	29.59	20.50	20.50	20.50
per EC 1981(a)(b)&(d)	29.59 110.10	27.55 109.81	110.10	29.59 110.10	29.59 110.10	29.59 110.10
b. Special Education-Special Day Class c. Special Education-NPS/LCI	0.58	0.51	0.58	0.58	0.58	0.58
d. Special Education Extended Year	1.74	9.53	1.74	1.74	1.74	1.74
e. Other County Operated Programs:	1.7-4	3.00	1.74	1.74	1.7-	1.74
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	142.01	147.40	142.01	142.01	142.01	142.01
6. TOTAL DISTRICT ADA	0.045.00	0.500.40	0.040.40	0.040.04	0.540.04	0.004.04
(Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities	9,615.33	9,568.16	9,616.10	9,613.34	9,543.34	9,624.31
Adults in Correctional Facilities Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,296,486.00		13,296,486.00			13,296,486.00
Work in Progress	125,260,425.36	(17,447,309.36)	107,813,116.00	2,022,911.00	1,347,552.00	108,488,475.00
Total capital assets not being depreciated	138,556,911.36	(17,447,309.36)	121,109,602.00	2,022,911.00	1,347,552.00	121,784,961.00
Capital assets being depreciated:						
Land Improvements	16,230,797.95	3,248,569.05	19,479,367.00	664,352.00		20,143,719.00
Buildings	92,284,955.71	18,397,540.29	110,682,496.00	485,646.00		111,168,142.00
Equipment	13,387,712.85	1,093,386.15	14,481,099.00	1,169,732.00	19,832.00	15,630,999.00
Total capital assets being depreciated	121,903,466.51	22,739,495.49	144,642,962.00	2,319,730.00	19,832.00	146,942,860.00
Accumulated Depreciation for:						
Land Improvements	(11,575,837.68)	(611,631.32)	(12,187,469.00)	(544,447.00)		(12,731,916.00
Buildings	(38,457,235.10)	(4,590,662.90)	(43,047,898.00)	(4,570,743.00)		(47,618,641.00
Equipment	(10,226,701.46)	(721,185.54)	(10,947,887.00)	(580,436.00)	(19,832.00)	(11,508,491.00
Total accumulated depreciation	(60,259,774.24)	(5,923,479.76)	(66,183,254.00)	(5,695,626.00)	(19,832.00)	(71,859,048.00
Total capital assets being depreciated, net	61,643,692.27	16,816,015.73	78,459,708.00	(3,375,896.00)	0.00	75,083,812.00
Governmental activity capital assets, net	200,200,603.63	(631,293.63)	199,569,310.00	(1,352,985.00)	1,347,552.00	196,868,773.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	105,733,602.20	7,470,981.80	113,204,584.00		3,368,367.86	109,836,216.14	2,320,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,055,936.59		1,055,936.59		539,836.00	516,100.59	366,833.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	1,687,105.00	(56,570.00)	1,630,535.00			1,630,535.00	
Compensated Absences Payable	284,463.85	(4,486.85)	279,977.00	372,905.53	279,977.00	372,905.53	372,905.53
Governmental activities long-term liabilities	108,761,107.64	7,409,924.95	116,171,032.59	372,905.53	4,188,180.86	112,355,757.26	3,059,738.53
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2014-15 Calculations		2015-16 Calculations		
	Extracted Data		Entered Data/ Totals	Extracted Data		Entered Data/ Totals
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2013-14 Actual			2014-15 Actual	
FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preland line DAL DY arthur)	67,923,366.89		67,923,366.89			68,241,513.15
(Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,548.04		9,548.04			9,615.33
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ac	ljustments to 2013-	14	Ac	ljustments to 2014-	15
3. District Lapses, Reorganizations and Other Transfers 4. Temporary Voter Approved Increases 5. Less: Lapses of Voter Approved Increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)			3.00			5.50
B. CURRENT YEAR GANN ADA		2014-15 P2 Report		2	2015-16 P2 Estimate	
(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)	9,615.33		9,615.33	9,613.34		9,613.34
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,615.33			9,613.34
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2014-15 Actual			2015-16 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
Homeowners' Exemption (Object 8021)	163,388.34		163,388.34	165,930.00		165,930.00
2. Timber Yield Tax (Object 8022)	15.11		15.11	16.00		16.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6,504.18 13,582,519.60		6,504.18 13,582,519.60	3,342.67 12,661,746.86		3,342.67 12,661,746.86
4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042)	1,094,107.21		1,094,107.21	1,080,059.47		1,080,059.47
6. Prior Years' Taxes (Object 8043)	37,381.64		37,381.64	63,321.00		63,321.00
7. Supplemental Taxes (Object 8044)	194,486.59		194,486.59	130,693.00		130,693.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,094,250.93)		(1,094,250.93)	(1,250,106.00)		(1,250,106.00)
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)	392,923.09		392,923.09	362,324.00		362,324.00
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
 Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 	(1,743.00)		(1,743.00)	(73,163.00)		(73,163.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,375,331.83	0.00	14,375,331.83	13,144,164.00	0.00	13,144,164.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
 To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) TOTAL LOCAL PROCEEDS OF TAXES 	0.00		0.00	0.00		0.00
(Lines C16 plus C17)	14,375,331.83	0.00	14,375,331.83	13,144,164.00	0.00	13,144,164.00

		2014-15 Calculations			2015-16 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS						
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			998,866.09			1,100,635.85
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates			000 000 00			4 400 005 05
23. TOTAL EXCLUSIONS (Lines C19 through C22)			998,866.09			1,100,635.85
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	68,934,599.00		68,934,599.00	83,287,200.00		83,287,200.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	41,671.00		41,671.00	0.00		0.00
26. TOTAL STATE AID RECEIVED	60 076 070 00	0.00	00.070.070.00	02 207 200 00	0.00	02 207 200 00
(Lines C24 plus C25)	68,976,270.00	0.00	68,976,270.00	83,287,200.00	0.00	83,287,200.00
DATA FOR INTEREST CALCULATION				440 007 500 70		440.007.500.50
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	97,237,769.85		97,237,769.85	116,687,502.72		116,687,502.72
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	44,784.94		44,784.94	40,000.00		40,000.00
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APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT	2014-15 Actual		2015-16 Budget			
Revised Prior Year Program Limit (Lines A1 plus A6)			67,923,366.89			68,241,513.15
2. Inflation Adjustment			0.9977			1.0382
Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) PRELIMINARY APPROPRIATIONS LIMIT			1.0070			0.9998
(Lines D1 times D2 times D3)			68,241,513.15			70,834,169.28
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			14,375,331.83			13,144,164.00
Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of						
\$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,153,839.60			1,153,600.80
b. Maximum State Aid in Local Limit			1,100,000.00			1,100,000.00
(Lesser of Line C26 or Lines D4 minus D5 plus C23;						
but not less than zero)			54,865,047.41			58,790,641.13
c. Preliminary State Aid in Local Limit			54.005.047.44			50 700 044 40
(Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes			54,865,047.41			58,790,641.13
a. Interest Counting in Local Limit (Line C28 divided by						
[Lines C27 minus C28] times [Lines D5 plus D6c])			31,904.84			24,667.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			14,407,236.67			13,168,831.41
State Aid in Proceeds of Taxes (Greater of Line D6a,						
or Lines D4 minus D7b plus C23; but not greater			E4 922 142 E7			50 765 072 72
than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit			54,833,142.57		ι	58,765,973.72
Total Appropriations Subject to the Limit a. Local Revenues (Line D7b)			14,407,236.67			
b. State Subventions (Line D8)			54,833,142.57			
c. Less: Excluded Appropriations (Line C23)			998,866.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			60 244 542 45			
(Lines D9a plus D9b minus D9c)			68,241,513.15			

		2014-15 Calculations			2015-16 Calculations		
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00				
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814							
Summary		2014-15 Actual			2015-16 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)12. Appropriations Subject to the Limit			68,241,513.15			70,834,169.28	
(Line D9d)			68,241,513.15				
* Please provide below an explanation for each entry in the adjustments	column.						
					_		
Yvonne Eagle Gann Contact Person		(209) 385-6410 Contact Phone Num	nber			-	

В.

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 occu

Α.	Salaries and	Benefits - Other	General	Administration and	l Centralized Data	Processing
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(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

ipled by general administration.	
Salaries and Benefits - Other General Administration and Centralized Data Processing 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2. 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.	3,084,702.61
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) Percentage of Plant Services Costs Attributable to General Administration	76,206,984.96

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.

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.

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.

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Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.	Ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,264,493.74
	2.		
	3.	(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	1,570,741.51
		goals 0000 and 9000, objects 5000-5999)	51,173.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	434,844.55
	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)	969.63
	7.	Adjustment for Employment Separation Costs	
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	0	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. 9.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F)	5,322,222.43 26,331.01
	9. 10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,348,553.44
		· · · · · · · · · · · · · · · · · · ·	0,010,000.11
В.	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,019,055.45
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,791,137.24
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,893,307.46
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,776,968.17
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. 7.	Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999,	111,567.30
	۲.	minus Part III, Line A4)	1,308,562.90
	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)	7,664.06
	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	
	44	except 0000 and 9000, objects 1000-5999)	1,358.27
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	10 202 057 00
	10	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) Facilities Rents and Leases (all except portion relating to general administrative offices)	10,302,057.96
	12.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	22,971.77
	13.	Adjustment for Employment Separation Costs	22,311.11
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,166,967.96
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	383,969.28
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,078,509.33
	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)	99,864,097.15
C.	(Fo	night Indirect Cost Percentage Before Carry-Forward Adjustment r information only - not for use when claiming/recovering indirect costs) e A8 divided by Line B18)	5.33%
D	Prel	liminary Proposed Indirect Cost Rate	
. ت	(Fo	r final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)	
	(Lin	e A10 divided by Line B18)	5.36%

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Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	5,322,222.43					
В.	Carry-for	ward adjustment from prior year(s)					
	1. Carry	r-forward adjustment from the second prior year	(172,863.24)				
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00				
C.	Carry-for	ward adjustment for under- or over-recovery in the current year					
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (5.13%) times Part III, Line B18); zero if negative	26,331.01				
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.13%) times Part III, Line B18) or (the highest rate used to eer costs from any program (5.13%) times Part III, Line B18); zero if positive	0.00				
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	26,331.01				
E.	Optional	allocation of negative carry-forward adjustment over more than one year					
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish						
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable				
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable				
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable				
	LEA request for Option 1, Option 2, or Option 3						
			1				
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	26,331.01				

Merced Union High Merced County

01

7405

Unaudited Actuals 2014-15 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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4.96%

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Approved indirect cost rate: 5.13% Highest rate used in any program: 5.13%

69,485.00

Eligible Expenditures (Objects 1000-5999 **Indirect Costs Charged** Rate (Objects 7310 and 7350) **Fund** Resource except Object 5100) Used 01 3010 3,048,405.25 2.93% 89,274.39 01 3310 1,458,004.00 74,796.00 5.13% 01 3550 324,437.75 16,569.00 5.11% 01 4035 383,221.80 19,659.00 5.13% 01 4124 941,941.47 47,097.00 5.00% 01 4201 3,333.50 166.00 4.98% 01 4203 83,586.00 1,671.00 2.00% 01 5630 65,681.00 3,162.00 4.81% 01 5810 56,052.63 2,875.00 5.13% 01 6520 347,798.00 17,841.00 5.13%

1,400,495.08

Revenues, Expenditures and Ending Balances - All Funds

		Lottery: Unrestricted	Transferred to Other Resources for	Lottery: Instructional Materials	
Description	Object Codes	(Resource 1100)	Expenditure	(Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISC					
Adjusted Beginning Fund Balance	9791-9795	0.00		1,085,287.62	1,085,287.62
2. State Lottery Revenue	8560	1,342,771.79		387,302.39	1,730,074.18
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of	0005	0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0000	0.00			0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available		4 0 40 774 70	0.00	4 470 500 04	0.045.004.00
(Sum Lines A1 through A5)		1,342,771.79	0.00	1,472,590.01	2,815,361.80
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00			0.00
Classified Salaries	2000-2999	0.00			0.00
Employee Benefits	3000-3999	0.00			0.00
Books and Supplies	4000-4999	29,277.87		243,966.78	273,244.65
5. a. Services and Other Operating		==,=:::=:		_ ::,::::::::::::::::::::::::::::::::::	,
Expenditures (Resource 1100)	5000-5999	1,313,493.92			1,313,493.92
b. Services and Other Operating	5000-5999, except	, ,			, ,
Expenditures (Resource 6300)	5100, 5710, 5800				
c. Duplicating Costs for					
Instructional Materials					
(Resource 6300)	5100, 5710, 5800				
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
O Transfers of Indianat Conta		0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00		-	0.00
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		4 240 774 70	0.00	242.000.70	1 506 700 57
(Sum Lines B1 through B11)		1,342,771.79	0.00	243,966.78	1,586,738.57
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,228,623.23	1,228,623.23
D. COMMENTS:					

D. COMMENTO.

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

*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 appropriatene

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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	Fun	nds 01, 09, and	2014-15	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	105,941,471.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,629,776.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	0.00
Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,128,653.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,994,519.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency8. Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,046,994.18
costs of services for which tuition is received)	All	All	8710	65,325.91
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must s in lines B, C D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,235,492.09
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services			1000-7143, 7300-7439	-,,
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	790,332.52
Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				92,866,535.60

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
P. Evpanditures per ADA (Line LE divided by Line II A)		9,568.16
B. Expenditures per ADA (Line I.E divided by Line II.A) Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	9,705.79 Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	84,472,179.78	8,909.83
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	84,472,179.78	8,909.83
B. Required effort (Line A.2 times 90%)	76,024,961.80	8,018.85
C. Current year expenditures (Line I.E and Line II.B)	92,866,535.60	9,705.79
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%

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
	2/10/11/11/11	
		0.
otal adjustments to base expenditures	0.00	[

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

			Direct Costs -		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)		(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructiona		Column 1	Column 2	Coranni S	Column	Column	Columnia
Goals							
0001	Pre-Kindergarten	13,687.85	0.00	13,687.85	868.25		14,556.10
1110	Regular Education, K–12	53,044,939.97	21,229,049.77	74,273,989.74	4,711,345.39		78,985,335.13
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,549,260.72	1,800,950.32	4,350,211.04	275,942.45		4,626,153.49
3300	Independent Study Centers	719,912.64	294,605.05	1,014,517.69	64,352.85		1,078,870.54
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,515,510.85	388,350.65	1,903,861.50	120,765.68		2,024,627.18
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	595,776.23	0.00	595,776.23	37,791.26		633,567.49
4110	Regular Education, Adult	74,270.88	0.00	74,270.88	4,711.15		78,982.03
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	9,200,115.99	0.00	9,200,115.99	583,581.47		9,783,697.46
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals	s.						
7110	Nonagency - Educational	1,049,317.35	185,157.74	1,234,475.09	78,305.19		1,312,780.28
7150	Nonagency - Other	350.00	0.00	350.00	22.20		372.20
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
	Food Services					39,796.52	39,796.52
	Enterprise					111,567.30	111,567.30
	Facilities Acquisition & Construction					1,654,628.19	1,654,628.19
	Other Outgo					4,241,390.10	4,241,390.10
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		923,096.99	923,096.99	542,504.67		1,465,601.66
	Indirect Cost Transfers to Other Funds						
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(110,454.00)		(110,454.00)
	Total General Fund and Charter						
	Schools Funds Expenditures	68,763,142.48	24,821,210.52	93,584,353.00	6,309,736.56	6,047,382.11	105,941,471.67

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

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals	1												
0001	Pre-Kindergarten	9,132.33	0.00	0.00	0.00	4,555.52	0.00	0.00			0.00	0.00	13,687.85
1110	Regular Education, K–12	44,685,689.07	968,607.39	11,954.34	121,046.76	5,474,545.76	11,440.72	1,756,904.33			14,751.60	0.00	53,044,939.97
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,917,184.21	0.00	317.68	341,799.72	276,252.89	0.00	11,681.22			2,025.00	0.00	2,549,260.72
3300	Independent Study Centers	629,845.34	0.00	0.00	89,575.30	0.00	0.00	0.00			492.00	0.00	719,912.64
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	921,971.26	970.62	0.00	386,177.71	151,419.62	0.00	8,382.62			46,589.02	0.00	1,515,510.85
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	595,776.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	595,776.23
4110	Regular Education, Adult	47,298.10	13,573.73	0.00	4,198.20	9,200.85	0.00	0.00			0.00	0.00	74,270.88
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	7,271,198.32	57,340.81	0.00	529.55	657,018.23	1,214,029.08	0.00			0.00	0.00	9,200,115.99
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	I												
7110	Nonagency - Educational	1,049,317.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,049,317.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	350.00	0.00	0.00	350.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct (Charged Costs	57,127,412.21	1,040,492.55	12,272.02	943,327.24	6,572,992.87	1,225,469.80	1,776,968.17	0.00	350.00	63,857.62	0.00	68,763,142.48

* 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)

	Allocated Support Costs (Based on factors input on Form PCRAF)				
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goa	ls				
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	11,145,934.58	8,456,971.70	1,626,143.49	21,229,049.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	471,310.60	1,329,639.72	0.00	1,800,950.32
3300	Independent Study Centers	196,379.41	98,225.64	0.00	294,605.05
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	280,542.02	107,808.63	0.00	388,350.65
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	185,157.74	0.00	0.00	185,157.74
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
	Adult Education (Fund 11)		215,617.25		215,617.25
	Child Development (Fund 12)	144,479.14	47,914.94	0.00	192,394.08
	Cafeteria (Funds 13 and 61)		515,085.66		515,085.66
Total Allocated Su	upport Costs	12,423,803.49	10,771,263.54	1,626,143.49	24,821,210.52

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
A.	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	1,308,562.90
1	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	1,300,302.90
2	9000, Objects 1000-7999)	51,173.00
	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	,
3	0000, Objects 1000-7999)	3,488,354.88
	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-	
4	7999)	1,572,099.78
_	Total Central Administration Costs in General Fund and Charter Schools Funds	6,420,190.56
5	Total Central Administration Costs in General Fund and Charter Schools Funds	0,420,130.30
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	68,763,142.48
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,821,210.52
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	93,584,353.00
	Plant Character of Cartain College Francis	
C.	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,166,967.96
1	Adult Education (Fund 11, Objects 1000-3999, except 3100)	2,100,907.90
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	383,969.28
		7.070.700.22
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,078,509.33
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,629,446.57
D.	Total Direct Charged and Allocated Costs (B3 + C5)	101,213,799.57
Ε.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.34%

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

24 65789 0000000 Form PCR

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	T I
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	39,796.52				39,796.52
Enterprise (Objects 1000-5999, 6400, and 6500)		111,567.30			111,567.30
Facilities Acquisition & Construction (Objects 1000-6500)			1,654,628.19		1,654,628.19
Other Outgo (Objects 1000-7999)				4,241,390.10	4,241,390.10
Total Other Costs	39,796.52	111,567.30	1,654,628.19	4,241,390.10	6,047,382.11

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

			Teacher Full-Time E	quivalents		Classroo	m 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)
	istributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	1,545,074.79	1,340,355.20	7,911,067.15	1,627,306.35	10,747,322.14	23,941.40	1,626,143.49
	n Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	7,911,067.13 FTE Factor(s)	FTE Factor(s)	CU Factor(s)	23,941.40 CU Factor(s)	PT Factor(s)
	location factors are only needed for a column if	T I L T detor(s)	T IL Tactor(s)	1 12 1 detor(s)	T IL Tuctor(s)	CO Tuctor(s)	CO Tuctor(s)	TTT actor(s)
	indistributed expenditures in line A.)							
Instructional Goal	s Description							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	397.30	397.30	397.30	397.30	704.00	28.00	876.00
3100	Alternative Schools	371.30	571.50	371.30	371.30	704.00	23.00	570.00
3200	Continuation Schools	16.80	16.80	16.80	16.80	111.00		
3300	Independent Study Centers	7.00	7.00	7.00	7.00	8.20		
3400	Opportunity Schools	7.00	7.00	7.00	7.00	0.20		
3550	Community Day Schools	10.00	10.00	10.00	10.00	9.00		
3700	Specialized Secondary Programs	10.00	10.00	10.00	10.00	7.00		
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational	6.60	6.60	6.60	6.60			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
	Adult Education (Fund 11)					18.00		
	Child Development (Fund 12)	5.15	5.15	5.15	5.15	4.00		
	Cafeteria (Funds 13 & 61)					43.00		
C. Total Allocation	Factors	442.85	442.85	442.85	442.85	897.20	28.00	876.0

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

24 65789 0000000 Report SEMA

SELPA:	Merced County (VV)							
member of a	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a mem SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) J. If a single-LEA SELPA, submit the forms to the CDE.							
After reviewi	ng all sections of this form, please select which of the following methods you nent.	our LEA chooses to use to I	meet the 2014-15					
Х	Combined state and local expenditures							
	Local expenditures only							
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204							
	If your LEA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to MOE standard, or both.							
	Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel.	of special education or						
	2. A decrease in the enrollment of children with disabilities.							
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:								
	 a. Has left the jurisdiction of the agency; b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or c. No longer needs the program of special education. 							
	4. The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities.	acquisition of						
	5. The assumption of cost by the high cost fund operated by the SEA under 34	CFR Sec. 300.704(c).						
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only					
								
	Total exempt reductions	0.00	0.00					

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

24 65789 0000000 Report SEMA

SELPA: Merced County (VV)

SECTION 2

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

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

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

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

SELPA: Merced County (VV)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	9,426,330.99		
2. Less: Expenditures paid from federal sources	1,540,449.69		
 Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 	7,885,881.30	7,050,580.00 0.00 0.00	
Net expenditures paid from state and local sources	7,885,881.30	7,050,580.00	835,301.30
4. Special education unduplicated pupil count	1,122	1,033	
5. Per capita state and local expenditures (A3/A4)	7,028.41	6,825.34	203.07

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

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

1

SELPA: Merced County (VV)

B. LOCAL EXPENDITURES ONLY METHOD

	_	FY 2014-15	FY 2013-14	Difference
1.	Last year's local expenditures met MOE requirement:			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	4,603,182.12	3,813,488.00 0.00 0.00	
	Net expenditures paid from local sources	4,603,182.12	3,813,488.00	789,694.12
	b. Per capita local expenditures (B1a/A4)	4,102.66	3,691.66	411.00

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

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

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

Yvonne Eagle	(209)385-6410
Contact Name	Telephone Number
Director Fiscal Services	yeagle@muhsd.org
Title	E-mail Address

Page 4 of 4 Printed: 8/26/2015 6:31 PM

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

24 65789 0000000 Report SEMB

SELPA:	Merced County (VV)			
This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2014-15 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.				
After reviewir requirement.	ng all sections of this form, please select which of the following methods your	LEA chooses to use to med	et the 2015-16 MOE	
requirement.				
X	Combined state and local expenditures			
	Local expenditures only			
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204			
	If your LEA determines that a reduction in expenditures occurred as a result of on calculate a reduction to the required MOE standard. Reductions may apply to loca MOE standard, or both.	e or more of the following con al only MOE standard, combin	ditions, you may ed state and local	
	 Voluntary departure, by retirement or otherwise, or departure for just cause, of related services personnel. 	special education or		
	2. A decrease in the enrollment of children with disabilities.			
	The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:			
	a. Has left the jurisdiction of the agency;			
	b. Has reached the age at which the obligation of the agency			
	to provide free appropriate public education (FAPE) to			
	the child has terminated; or c. No longer needs the program of special education.			
	c. No longer needs the program of special education.			
	The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.			
	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).			
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only	
		 .		
		-		

Total exempt reductions

0.00

0.00

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

24 65789 0000000 Report SEMB

SELPA:

Merced County (VV)

SECTION 2

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a	a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	(k	b)	
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(0	c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (0	d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE			
requirement).	(6	e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f	f)	

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

24 65789 0000000 Report SEMB

SELPA: Merced County (VV)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINE	STATE AND LOCAL EXPENDITURES METHOD			
1.	Total special education expenditures	9,827,878.45		
2.	Less: Expenditures paid from federal sources	1,587,466.34		
3.	Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	8,240,412.11	7,885,881.30 0.00 0.00	
	Net expenditures paid from state and local sources	8,240,412.11	7,885,881.30	354,530.81
4.	Special education unduplicated pupil count	1,122	1,122	
5.	Per capita state and local expenditures (A3/A4)	7,344.40	7,028.41	315.99

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

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

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

24 65789 0000000 Report SEMB

SELPA: Merced County (VV)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2015-16	Actual FY 2014-15	Difference
1.	Last year's local expenditures met MOE requirement:			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	5,112,484.53	4,603,182.12 0.00 0.00	
	Net expenditures paid from local sources	5,112,484.53	4,603,182.12	509,302.41
	b. Per capita local expenditures (B1a/A4)	4,556.58	4,102.66	453.92

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

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

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

Yvonne Eagle	<u>(</u> 209) 385-6410
Contact Name	Telephone Number
Director Fiscal Services	yeagle@muhsd.org
Title	E-mail Address