UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sept 10, 2015
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.37%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$9,576,605.68
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$9,576,605.68
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	5.86%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,638.82	1,649.46	1,702.14	1,615.00	1,625.00	1,637.68
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,638.82	1,649.46	1,702.14	1,615.00	1,625.00	1,637.68
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,638.82	1,649.46	1,702.14	1,615.00	1,625.00	1,637.68
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2014-15 Unaudited Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2014-15 Unaudited Actuals	2015-16 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	11,714,525.50	73,459.00	11,787,984.50	12,500,072.00	73,048.00	12,573,120.00	6.7%
2) Federal Revenue		8100-8299	73,139.46	647,260.07	720,399.53	52,000.00	583,041.00	635,041.00	-11.8%
3) Other State Revenue		8300-8599	388,398.42	510,162.27	898,560.69	1,262,020.00	79,035.00	1,341,055.00	49.2%
4) Other Local Revenue		8600-8799	574,816.45	929,845.25	1,504,661.70	587,167.00	866,498.00	1,453,665.00	-3.4%
5) TOTAL, REVENUES			12,750,879.83	2,160,726.59	14,911,606.42	14,401,259.00	1,601,622.00	16,002,881.00	7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,704,387.05	1,178,030.86	6,882,417.91	6,323,850.00	1,207,681.00	7,531,531.00	9.4%
2) Classified Salaries		2000-2999	1,685,677.64	866,930.03	2,552,607.67	1,944,223.00	870,520.00	2,814,743.00	10.3%
3) Employee Benefits		3000-3999	1,997,617.98	872,079.09	2,869,697.07	2,269,484.00	509,880.00	2,779,364.00	-3.1%
4) Books and Supplies		4000-4999	306,678.24	325,690.06	632,368.30	591,240.00	103,713.00	694,953.00	9.9%
5) Services and Other Operating Expenditures		5000-5999	1,084,896.60	394,830.33	1,479,726.93	914,830.00	399,482.00	1,314,312.00	-11.2%
6) Capital Outlay		6000-6999	7,614.00	7,000.00	14,614.00	75,000.00	0.00	75,000.00	413.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	523,338.03	0.00	523,338.03	503,000.00	0.00	503,000.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(216,424.89)	216,424.89	0.00	(141,495.00)	141,495.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,093,784.65	3,860,985.26	14,954,769.91	12,480,132.00	3,232,771.00	15,712,903.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,657,095.18	(1,700,258.67)	(43,163.49)	1,921,127.00	(1,631,149.00)	289,978.00	-771.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,476,505.14)	1,476,505.14	0.00	(1,631,149.00)	1,631,149.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,476,505.14)	1,476,505.14	0.00	(1,631,149.00)	1,631,149.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,590.04	(223,753.53)	(43,163.49)	289,978.00	0.00	289,978.00	-771.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	719,499.26	370,906.33	1,090,405.59	900,089.30	147,152.80	1,047,242.10	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			719,499.26	370,906.33	1,090,405.59	900,089.30	147,152.80	1,047,242.10	-4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,499.26	370,906.33	1,090,405.59	900,089.30	147,152.80	1,047,242.10	-4.0%
2) Ending Balance, June 30 (E + F1e)			900,089.30	147,152.80	1,047,242.10	1,190,067.30	147,152.80	1,337,220.10	27.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,099.07	0.00	6,099.07	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	147,152.80	147,152.80	0.00	147,152.80	147,152.80	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	90,504.71	0.00	90,504.71	90,000.00	0.00	90,000.00	-0.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	352,342.63	0.00	352,342.63	626,180.24	0.00	626,180.24	77.7%
Unassigned/Unappropriated Amount		9790	448,642.89	0.00	448,642.89	471,387.06	0.00	471,387.06	5.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,036,645.44	(253,572.28)	783,073.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	696.38	0.00	696.38				
c) in Revolving Fund		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	121,910.35	484,346.37	606,256.72				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	30,619.00	0.00	30,619.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	6,099.07	0.00	6,099.07				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,198,470.24	230,774.09	1,429,244.33				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	298,380.94	75,180.01	373,560.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	8,441.28	8,441.28				
6) TOTAL, LIABILITIES			298,380.94	83,621.29	382,002.23				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			900,089.30	147,152.80	1,047,242.10				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,714,388.00	0.00	5,714,388.00	6,655,360.00	0.00	6,655,360.00	16.5%
Education Protection Account State Aid - Current Year		8012	2,304,464.00	0.00	2,304,464.00	1,914,712.00	0.00	1,914,712.00	-16.9%
State Aid - Prior Years		8019	1,758.00	0.00	1,758.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	34,806.39	0.00	34,806.39	35,000.00	0.00	35,000.00	0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,042,141.61	0.00	4,042,141.61	4,100,000.00	0.00	4,100,000.00	1.4%
Unsecured Roll Taxes		8042	137,814.65	0.00	137,814.65	140,000.00	0.00	140,000.00	1.6%
Prior Years' Taxes		8043	(3,396.16)	0.00	(3,396.16)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	180,880.01	0.00	180,880.01	145,000.00	0.00	145,000.00	-19.8%
Education Revenue Augmentation Fund (ERAF)		8045	(383,206.00)	0.00	(383,206.00)	(490,000.00)	0.00	(490,000.00)	27.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			12,029,650.50	0.00	12,029,650.50	12,500,072.00	0.00	12,500,072.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(315,125.00)	0.00	(315,125.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	73,459.00	73,459.00	0.00	73,048.00	73,048.00	-0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,714,525.50	73,459.00	11,787,984.50	12,500,072.00	73,048.00	12,573,120.00	6.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	73,139.46	0.00	73,139.46	52,000.00	0.00	52,000.00	-28.9%
Special Education Entitlement		8181	0.00	349,293.00	349,293.00	0.00	312,448.00	312,448.00	-10.5%
Special Education Discretionary Grants		8182	0.00	37,093.00	37,093.00	0.00	49,606.00	49,606.00	33.7%
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	18,205.00	18,205.00	0.00	18,205.00	18,205.00	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		153,094.88	153,094.88		113,000.00	113,000.00	-26.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		75,569.19	75,569.19		72,000.00	72,000.00	-4.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		722.00	722.00		0.00	0.00	-100.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	13,283.00	13,283.00	0.00	17,782.00	17,782.00	33.9%
TOTAL, FEDERAL REVENUE			73,139.46	647,260.07	720,399.53	52,000.00	583,041.00	635,041.00	-11.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	161,687.00	0.00	161,687.00	1,030,900.00	0.00	1,030,900.00	537.6%
Lottery - Unrestricted and Instructional Materials		8560	222,793.18	64,611.83	287,405.01	231,120.00	51,360.00	282,480.00	-1.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,918.24	445,550.44	449,468.68	0.00	27,675.00	27,675.00	-93.8%
TOTAL, OTHER STATE REVENUE			388,398.42	510,162.27	898,560.69	1,262,020.00	79,035.00	1,341,055.00	49.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,715.00	0.00	8,715.00	12,000.00	0.00	12,000.00	37.7%
Interest		8660	29,947.72	0.00	29,947.72	20,000.00	0.00	20,000.00	-33.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	40,415.88	0.00	40,415.88	40,000.00	0.00	40,000.00	-1.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	227,563.08	0.00	227,563.08	307,667.00	0.00	307,667.00	35.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	268,174.77	980.00	269,154.77	207,500.00	0.00	207,500.00	-22.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		928,865.25	928,865.25		866,498.00	866,498.00	-6.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			574,816.45	929,845.25	1,504,661.70	587,167.00	866,498.00	1,453,665.00	-3.4%
TOTAL, REVENUES			12,750,879.83	2,160,726.59	14,911,606.42	14,401,259.00	1,601,622.00	16,002,881.00	7.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,748,100.59	1,154,362.18	5,902,462.77	5,308,428.00	1,187,139.00	6,495,567.00	10.0%
Certificated Pupil Support Salaries		1200	244,091.44	19,470.60	263,562.04	256,270.00	20,542.00	276,812.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	592,099.82	4,198.08	596,297.90	674,546.00	0.00	674,546.00	13.1%
Other Certificated Salaries		1900	120,095.20	0.00	120,095.20	84,606.00	0.00	84,606.00	-29.6%
TOTAL, CERTIFICATED SALARIES			5,704,387.05	1,178,030.86	6,882,417.91	6,323,850.00	1,207,681.00	7,531,531.00	9.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	124,014.54	575,550.92	699,565.46	125,805.00	631,715.00	757,520.00	8.3%
Classified Support Salaries		2200	504,915.05	290,029.92	794,944.97	548,032.00	236,555.00	784,587.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	137,996.04	0.00	137,996.04	222,857.00	0.00	222,857.00	61.5%
Clerical, Technical and Office Salaries		2400	485,421.53	1,349.19	486,770.72	501,505.00	2,250.00	503,755.00	3.5%
Other Classified Salaries		2900	433,330.48	0.00	433,330.48	546,024.00	0.00	546,024.00	26.0%
TOTAL, CLASSIFIED SALARIES			1,685,677.64	866,930.03	2,552,607.67	1,944,223.00	870,520.00	2,814,743.00	10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	501,892.38	493,070.11	994,962.49	669,964.00	129,583.00	799,547.00	-19.6%
PERS		3201-3202	139,029.23	58,464.82	197,494.05	175,438.00	56,230.00	231,668.00	17.3%
OASDI/Medicare/Alternative		3301-3302	207,104.07	84,404.27	291,508.34	246,932.00	78,444.00	325,376.00	11.6%
Health and Welfare Benefits		3401-3402	770,114.18	187,834.96	957,949.14	811,854.00	202,130.00	1,013,984.00	5.8%
Unemployment Insurance		3501-3502	3,760.71	1,006.85	4,767.56	4,129.00	1,005.00	5,134.00	7.7%
Workers' Compensation		3601-3602	151,992.37	41,298.08	193,290.45	175,155.00	42,488.00	217,643.00	12.6%
OPEB, Allocated		3701-3702	35,564.15	0.00	35,564.15	186,012.00	0.00	186,012.00	423.0%
OPEB, Active Employees		3751-3752	160,165.90	0.00	160,165.90	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	27,994.99	6,000.00	33,994.99	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,997,617.98	872,079.09	2,869,697.07	2,269,484.00	509,880.00	2,779,364.00	-3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,558.27	178,398.36	179,956.63	8,640.00	46,360.00	55,000.00	-69.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	247,201.14	73,010.01	320,211.15	470,600.00	55,353.00	525,953.00	64.3%
Noncapitalized Equipment		4400	37,496.51	74,281.69	111,778.20	112,000.00	2,000.00	114,000.00	2.0%
Food		4700	20,422.32	0.00	20,422.32	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			306,678.24	325,690.06	632,368.30	591,240.00	103,713.00	694,953.00	9.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,463.91	11,285.41	30,749.32	33,100.00	13,999.00	47,099.00	53.2%
Dues and Memberships		5300	11,683.72	0.00	11,683.72	14,500.00	0.00	14,500.00	24.1%
Insurance		5400 - 5450	93,397.59	3,994.41	97,392.00	105,000.00	0.00	105,000.00	7.8%
Operations and Housekeeping Services		5500	329,726.22	0.00	329,726.22	335,000.00	0.00	335,000.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,682.05	150,666.26	290,348.31	118,900.00	236,500.00	355,400.00	22.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	477,933.65	228,884.25	706,817.90	280,330.00	148,983.00	429,313.00	-39.3%
Communications		5900	13,009.46	0.00	13,009.46	28,000.00	0.00	28,000.00	115.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,084,896.60	394,830.33	1,479,726.93	914,830.00	399,482.00	1,314,312.00	-11.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,614.00	7,000.00	14,614.00	75,000.00	0.00	75,000.00	413.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,614.00	7,000.00	14,614.00	75,000.00	0.00	75,000.00	413.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	106,294.20	0.00	106,294.20	82,033.00	0.00	82,033.00	-22.8%
Other Debt Service - Principal		7439	417,043.83	0.00	417,043.83	420,967.00	0.00	420,967.00	0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			523,338.03	0.00	523,338.03	503,000.00	0.00	503,000.00	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(216,424.89)	216,424.89	0.00	(141,495.00)	141,495.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(216,424.89)	216,424.89	0.00	(141,495.00)	141,495.00	0.00	0.0%
TOTAL, EXPENDITURES			11,093,784.65	3,860,985.26	14,954,769.91	12,480,132.00	3,232,771.00	15,712,903.00	5.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,476,505.14)	1,476,505.14	0.00	(1,631,149.00)	1,631,149.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,476,505.14)	1,476,505.14	0.00	(1,631,149.00)	1,631,149.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,476,505.14)	1,476,505.14	0.00	(1,631,149.00)	1,631,149.00	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	228,020.85	230,000.00	0.9%
3) Other State Revenue		8300-8599	19,341.00	19,000.00	-1.8%
4) Other Local Revenue		8600-8799	238,294.85	273,100.00	14.6%
5) TOTAL, REVENUES			485,656.70	522,100.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,347.30	239,000.00	2.4%
3) Employee Benefits		3000-3999	38,775.75	40,754.00	5.1%
4) Books and Supplies		4000-4999	201,282.02	230,000.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	11,057.36	9,500.00	-14.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			484,462.43	519,254.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,194.27	2,846.00	138.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,194.27	2,846.00	138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,169.43	10,363.70	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,169.43	10,363.70	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,169.43	10,363.70	13.0%
2) Ending Balance, June 30 (E + F1e)			10,363.70	13,209.70	27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,256.44	10,250.00	-0.1%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107.26	2,959.70	2659.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,243.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	312.85		
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	52,374.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,256.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			64,187.09		
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	5,204.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	48,619.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53,823.39		
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)			10,363.70		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	228,020.85	230,000.00	0.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			228,020.85	230,000.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,341.00	19,000.00	-1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,341.00	19,000.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	235,688.75	270,000.00	14.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	83.00	100.00	20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,523.10	3,000.00	18.9%
TOTAL, OTHER LOCAL REVENUE			238,294.85	273,100.00	14.6%
TOTAL, REVENUES			485,656.70	522,100.00	7.5%

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	233,347.30	239,000.00	2.4%
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			233,347.30	239,000.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,168.48	12,992.00	6.8%
OASDI/Medicare/Alternative		3301-3302	18,004.09	18,270.00	1.5%
Health and Welfare Benefits		3401-3402	1,661.46	2,000.00	20.4%
Unemployment Insurance		3501-3502	117.63	119.00	1.2%
Workers' Compensation		3601-3602	4,824.09	5,373.00	11.4%
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	2,000.00	2,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,775.75	40,754.00	5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,320.32	1,000.00	-56.9%
Noncapitalized Equipment		4400	1,886.62	1,000.00	-47.0%
Food		4700	197,075.08	228,000.00	15.7%
TOTAL, BOOKS AND SUPPLIES			201,282.02	230,000.00	14.3%

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	583.13	700.00	20.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,003.23	1,500.00	-50.1%
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	7,471.00	7,300.00	-2.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,057.36	9,500.00	-14.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			484,462.43	519,254.00	7.2%

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

Description	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	215,271.56	200,243.00	-7.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.73	0.00	-100.0%
5) TOTAL, REVENUES			215,273.29	200,243.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	215,273.05	200,243.00	-7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			215,273.05	200,243.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.62	2.86	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.62	2.86	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.62	2.86	9.2%
2) Ending Balance, June 30 (E + F1e)			2.86	2.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2.86	2.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2.86		
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			2.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2.86		

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	215,271.56	200,243.00	-7.0%
TOTAL, FEDERAL REVENUE			215,271.56	200,243.00	-7.0%
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	1.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.73	0.00	-100.0%
TOTAL, REVENUES			215,273.29	200,243.00	-7.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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 EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	215,273.05	200,243.00	-7.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,273.05	200,243.00	-7.0%
TOTAL, EXPENDITURES			215,273.05	200,243.00	-7.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	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	82,435.50	100,000.00	21.3%
5) TOTAL, REVENUES			82,435.50	100,000.00	21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	195,600.65	200,000.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			195,600.65	200,000.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,165.15)	(100,000.00)	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,165.15)	(100,000.00)	-11.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	275,423.56	162,258.41	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			275,423.56	162,258.41	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,423.56	162,258.41	-41.1%
2) Ending Balance, June 30 (E + F1e)			162,258.41	62,258.41	-61.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	162,258.41	62,258.41	-61.6%
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	162,153.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,377.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			186,530.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	24,272.02		
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			24,272.02		
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)			162,258.41		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,051.52	500.00	-52.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	81,383.98	99,500.00	22.3%
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			82,435.50	100,000.00	21.3%
TOTAL, REVENUES			82,435.50	100,000.00	21.3%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	195,600.65	200,000.00	2.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,600.65	200,000.00	2.2%
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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			195,600.65	200,000.00	2.2%

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

Description	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	15,296.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,494,739.00	1,425,604.00	-4.6%
5) TOTAL, REVENUES			1,510,035.00	1,425,604.00	-5.6%
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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	810,208.00	1,384,175.00	70.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			810,208.00	1,384,175.00	70.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			699,827.00	41,429.00	-94.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			699,827.00	41,429.00	-94.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	934,641.00	1,634,468.00	74.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			934,641.00	1,634,468.00	74.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			934,641.00	1,634,468.00	74.9%
2) Ending Balance, June 30 (E + F1e)			1,634,468.00	1,675,897.00	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,634,468.00	1,675,897.00	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,634,468.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,634,468.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,634,468.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	15,296.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,296.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,465,601.00	1,407,424.00	-4.0%
Unsecured Roll		8612	9,303.00	18,180.00	95.4%
Prior Years' Taxes		8613	6,431.00	0.00	-100.0%
Supplemental Taxes		8614	10,473.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(102.00)	0.00	-100.0%
Interest		8660	2,929.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	104.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,494,739.00	1,425,604.00	-4.6%
TOTAL, REVENUES			1,510,035.00	1,425,604.00	-5.6%

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	713,959.00	979,719.00	37.2%
Bond Interest and Other Service Charges		7434	96,249.00	404,456.00	320.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			810,208.00	1,384,175.00	70.8%
TOTAL, EXPENDITURES			810,208.00	1,384,175.00	70.8%

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

	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	2,137,026.10		2,137,026.10			2,137,026.10
Work in Progress			0.00			0.00
Total capital assets not being depreciated	2,137,026.10	0.00	2,137,026.10	0.00	0.00	2,137,026.10
Capital assets being depreciated:						
Land Improvements	7,621,381.91		7,621,381.91			7,621,381.91
Buildings	24,389,037.37		24,389,037.37			24,389,037.37
Equipment	1,225,469.22		1,225,469.22	14,614.00	8,399.00	1,231,684.22
Total capital assets being depreciated	33,235,888.50	0.00	33,235,888.50	14,614.00	8,399.00	33,242,103.50
Accumulated Depreciation for:						
Land Improvements	(5,269,361.91)	(1.00)	(5,269,362.91)		343,029.10	(5,612,392.01)
Buildings	(9,787,647.37)	(179.82)	(9,787,827.19)		635,094.98	(10,422,922.17)
Equipment	(977,184.22)		(977,184.22)	8,399.00	47,401.15	(1,016,186.37)
Total accumulated depreciation	(16,034,193.50)	(180.82)	(16,034,374.32)	8,399.00	1,025,525.23	(17,051,500.55)
Total capital assets being depreciated, net	17,201,695.00	(180.82)	17,201,514.18	23,013.00	1,033,924.23	16,190,602.95
Governmental activity capital assets, net	19,338,721.10	(180.82)	19,338,540.28	23,013.00	1,033,924.23	18,327,629.05
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

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

FEDERAL PROGRAM NAME	Title I	Spec Ed Local Asst Entitlement	Preschool Grant	Preschool Entitlement	Preschool Staff Development	Title II Teacher Training/CSR	Title III LEP
FEDERAL CATALOG NUMBER	14329	13379	13430	13682	13432	14341	10084
RESOURCE CODE	3010	3310	3320	3320	3345	4035	4203
REVENUE OBJECT	8290	8181	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	Title I	Local Asst	Preschool	Preschool	Preschl Staff Dev	Title 2	Title 3
AWARD							
1. Prior Year Carryover	30,600.59					7,433.01	722.00
2. a. Current Year Award	134,242.00	349,293.00	13,087.00	23,918.00	88.00	71,695.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	134,242.00	349,293.00	13,087.00	23,918.00	88.00	71,695.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	164,842.59	349,293.00	13,087.00	23,918.00	88.00	79,128.01	722.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	147,055.59	0.00	13,087.00	0.00	0.00	78,774.01	722.00
7. Contributed Matching Funds					0.00		
8. Total Available (sum lines 5, 6, & 7)	147,055.59	0.00	13,087.00	0.00	0.00	78,774.01	722.00
EXPENDITURES							
9. Donor-Authorized Expenditures	153,094.88	349,293.00	13,087.00	23,918.00	88.00	75,569.19	722.00
10. Non Donor-Authorized Expenditures			179,289.31				
11. Total Expenditures (lines 9 & 10)	153,094.88	349,293.00	192,376.31	23,918.00	88.00	75,569.19	722.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,039.29)	(349,293.00)	0.00	(23,918.00)	(88.00)	3,204.82	0.00
a. Unearned Revenue						3,204.82	
b. Accounts Payable							
c. Accounts Receivable		349,293.00		23,918.00	88.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	11,747.71	0.00	0.00	0.00	0.00	3,558.82	0.00
15. If Carryover is allowed, enter line 14 amount here	11,747.71					3,558.82	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	147,055.59	349,293.00	13,087.00	23,918.00	88.00	75,569.19	722.00

FEDERAL PROGRAM NAME	Title VII Indian Education	Emergency Response Crisis	WorkAbility		TOTAL
FEDERAL CATALOG NUMBER	10011				
RESOURCE CODE	4510	5810-002	9010		
REVENUE OBJECT	8290	8290	8285		
LOCAL DESCRIPTION (if any)	Indian Education	Defib Grant	WorkAbility		
AWARD					
1. Prior Year Carryover		1,313.78			40,069.38
2. a. Current Year Award	13,283.00	0.00	18,205.00		623,811.00
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,283.00	0.00	18,205.00	0.00	623,811.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	13,283.00	1,313.78	18,205.00	0.00	663,880.38
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	13,283.00	0.00	0.00		252,921.60
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	13,283.00	0.00	0.00	0.00	252,921.60
EXPENDITURES					
9. Donor-Authorized Expenditures	13,283.00	0.00	18,205.00		647,260.07
10. Non Donor-Authorized Expenditures	2,871.00				182,160.31
11. Total Expenditures (lines 9 & 10)	16,154.00	0.00	18,205.00	0.00	829,420.38
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(18,205.00)	0.00	(394,338.47)
a. Unearned Revenue					3,204.82
b. Accounts Payable					0.00
c. Accounts Receivable			18,205.00		391,504.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,313.78	0.00	0.00	16,620.31
15. If Carryover is allowed, enter line 14 amount here		1,313.78			16,620.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,283.00	0.00	18,205.00	0.00	641,220.78

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	6,882,417.91	301	3,355.40	303	6,879,062.51	305	68,163.23		307	6,810,899.28	309
2000 - Classified Salaries	2,552,607.67	311	1,274.80	313	2,551,332.87	315	325,977.19		317	2,225,355.68	319
3000 - Employee Benefits (Excluding 3800)	2,869,697.07	321	39,263.81	323	2,830,433.26	325	153,422.69		327	2,677,010.57	329
4000 - Books, Supplies Equip Replace. (6500)	632,368.30	331	24,828.66	333	607,539.64	335	172,174.97		337	435,364.67	339
5000 - Services. . . & 7300 - Indirect Costs	1,479,726.93	341	9,464.73	343	1,470,262.20	345	180,440.54		347	1,289,821.66	349
				TOTAL	14,338,630.48	365			TOTAL	13,438,451.86	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	5,902,462.77	375
2. Salaries of Instructional Aides Per EC 41011	2100	699,565.46	380
3. STRS	3101 & 3102	852,397.66	382
4. PERS	3201 & 3202	40,422.53	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	146,619.29	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	625,972.48	385
7. Unemployment Insurance	3501 & 3502	3,427.84	390
8. Workers' Compensation Insurance	3601 & 3602	138,041.39	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	88,744.69	
10. Other Benefits (EC 22310)	3901 & 3902	22,800.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		8,520,454.11	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		4,947.56	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		8,515,506.55	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		63.37%	
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)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	63.37%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	13,438,451.86
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited 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	16,314,927.06	(25,510.06)	16,289,417.00	867,334.00	805,510.00	16,351,241.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,170,369.00	4,571.00	4,174,940.00		326,149.24	3,848,790.76	
Capital Leases Payable	607,858.00		607,858.00		87,044.00	520,814.00	
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	1,329,275.00		1,329,275.00	155,598.00		1,484,873.00	
Compensated Absences Payable	361,624.00		361,624.00		48,698.28	312,925.72	
Governmental activities long-term liabilities	22,784,053.06	(20,939.06)	22,763,114.00	1,022,932.00	1,267,401.52	22,518,644.48	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2013-14 Actual			2014-15 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	9,981,991.11		9,981,991.11			9,576,605.68
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,704.32		1,704.32			1,638.82
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2013-14			Adjustments to 2014-15	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)		2014-15 P2 Report			2015-16 P2 Estimate	
1. Total K-12 ADA (Form A, Line A6)	1,638.82		1,638.82	1,615.00		1,615.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,638.82			1,615.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2014-15 Actual			2015-16 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	34,806.39		34,806.39	35,000.00		35,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,042,141.61		4,042,141.61	4,100,000.00		4,100,000.00
5. Unsecured Roll Taxes (Object 8042)	137,814.65		137,814.65	140,000.00		140,000.00
6. Prior Years' Taxes (Object 8043)	(3,396.16)		(3,396.16)	0.00		0.00
7. Supplemental Taxes (Object 8044)	180,880.01		180,880.01	145,000.00		145,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(383,206.00)		(383,206.00)	(490,000.00)		(490,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(315,125.00)		(315,125.00)	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,693,915.50	0.00	3,693,915.50	3,930,000.00	0.00	3,930,000.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,693,915.50	0.00	3,693,915.50	3,930,000.00	0.00	3,930,000.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			291,508.00			325,376.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			291,508.00			325,376.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	8,018,852.00		8,018,852.00	8,570,072.00		8,570,072.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,758.00		1,758.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	8,020,610.00	0.00	8,020,610.00	8,570,072.00	0.00	8,570,072.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	14,911,606.42		14,911,606.42	16,002,881.00		16,002,881.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	29,947.72		29,947.72	20,000.00		20,000.00
APPROPRIATIONS LIMIT CALCULATIONS		**2014-15 Actual**			**2015-16 Budget**	
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			9,981,991.11			9,576,605.68
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9616			0.9855
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			9,576,605.68			9,798,266.75
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,693,915.50			3,930,000.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			196,658.40			193,800.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,174,198.18			6,193,642.75
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,174,198.18			6,193,642.75
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			19,858.51			12,668.11
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,713,774.01			3,942,668.11
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			6,154,339.67			6,180,974.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,713,774.01			
b. State Subventions (Line D8)			6,154,339.67			
c. Less: Excluded Appropriations (Line C23)			291,508.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			9,576,605.68			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary		**2014-15 Actual**			**2015-16 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			9,576,605.68			9,798,266.75
12. Appropriations Subject to the Limit (Line D9d)			9,576,605.68			

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

Jennifer Nerat
Gann Contact Person

(619) 445-3632
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 415,429.99
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 11,853,728.51

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	682,262.46
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	19,697.01
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	12,800.00
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)	45,167.39
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	759,926.86
9.	Carry-Forward Adjustment (Part IV, Line F)	67,325.57
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	827,252.43
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,604,526.03
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,028,107.20
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,053,375.58
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,359.70
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	438,273.42
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)	1,217.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,245,329.47
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	484,462.43
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)	14,120,650.83
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	5.38%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.86%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	759,926.86
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	270,427.10
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.82%) times Part III, Line B18); zero if negative	67,325.57
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.82%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.82%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	67,325.57
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

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

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	67,325.57

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	222,793.18		64,611.83	287,405.01
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		222,793.18	0.00	64,611.83	287,405.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	48,692.63			48,692.63
2. Classified Salaries	2000-2999	63,685.61			63,685.61
3. Employee Benefits	3000-3999	18,667.57			18,667.57
4. Books and Supplies	4000-4999	14,083.02		64,611.83	78,694.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	77,664.55			77,664.55
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		222,793.38	0.00	64,611.83	287,405.21
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	(0.20)	0.00	0.00	(0.20)
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2014-15 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,954,769.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	811,216.16
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	265,359.70
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	14,614.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	544,040.65
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	18,265.79
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				842,280.14
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				13,301,273.61

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,649.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,064.02

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	13,312,499.34	7,765.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	13,312,499.34	7,765.74
B. Required effort (Line A.2 times 90%)	11,981,249.41	6,989.17
C. Current year expenditures (Line I.E and Line II.B)	13,301,273.61	8,064.02
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	7,346,141.33	2,602,047.00	9,948,188.33	837,224.88		10,785,413.21
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	84,898.41	18,275.38	103,173.79	8,682.95		111,856.74
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	2,354,839.66	420,599.31	2,775,438.97	233,576.86		3,009,015.83
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	17,301.79	0.00	17,301.79	1,456.09		18,757.88
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	265,359.70	60,630.69	325,990.39	27,434.87		353,425.26
Other Costs							
----	Food Services					25,755.42	25,755.42
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					544,040.65	544,040.65
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		60,630.69	60,630.69	45,874.23		106,504.92
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	10,068,540.89	3,162,183.07	13,230,723.96	1,154,249.88	569,796.07	14,954,769.91

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		5,778.47	38,520.77	952,811.67	453,406.73	1,297,496.86	0.00	414,168.56
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	67.41	67.41	67.41	67.41	84.00		530.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual	0.35	0.35	0.35	0.35	1.00		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	14.80	14.80	14.80	14.80	12.00		20.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services					5.00		
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)					5.00		
C. Total Allocation Factors		82.56	82.56	82.56	82.56	107.00	0.00	550.00

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

Description	2014-15 Actual	2015-16 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
San Diego County Office of Education (PC00)			0.00%
Alpine Union Elementary (PC01)			0.00%
Cajon Valley Union Elementary (PC02)			0.00%
Dehesa Elementary (PC03)			0.00%
Grossmont Union High (PC04)			0.00%
Jamul-Dulzura Union Elementary (PC05)			0.00%
La Mesa-Spring Valley (PC06)			0.00%
Lakeside Union Elementary (PC07)			0.00%
Lemon Grove Elementary (PC08)			0.00%
Mountain Empire Unified (PC09)			0.00%
Santee Elementary (PC10)			0.00%
Barona Indian Charter (PCA1)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%

Preparer
Name: _____
Title: _____
Phone: _____

Current LEA:	37-67967-0000000 Alpine Union Elementary	
Selected SELPA: PC		(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PC	East County	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							30,619.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	48,619.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							18,000.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND	0.00	0.00			0.00	0.00	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND	0.00	0.00			0.00	0.00	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND	0.00	0.00			0.00	0.00	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND					0.00		0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00			0.00		0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	48,619.00	48,619.00