

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
*SPECIAL BOARD MEETING*

Monday, September 14, 2015

South Monterey County Joint Union High School District Board Room  
800 Broadway  
King City, CA 93930

BOARD OF EDUCATION

Mike Foster – President  
Raul Rodriguez – Clerk  
Paulette Bumbalough - Member  
Mike LeBarre – Member  
Bob White - Member

STATE ADMINISTRATOR

Daniel Moirao, Ed.D.

OPEN SESSION: 8:30 A.M.

A. CALL TO ORDER

B. FLAG SALUTE

C. PUBLIC COMMENT: The public may address the Board regarding general school district topics or a specific agenda item. The person wishing to speak must complete a Request to be Heard Form prior to the meeting. Unless otherwise determined by the Board/State Administrator, each person is limited to 3 (three) minutes. If a large number wish to speak on a specific item, there is a limit of 20 minutes total input on an item.

El público puede dirigirse a la Mesa Directiva de Educación con respecto a asuntos generales o a asuntos especificados en la agenda. La persona que quiera hablar debe de completar la forma que se le da a la comunidad pidiendo permiso antes de la junta. A menos que se determine de otra manera por el Administrador de el Estado, cada persona tiene un máximo de 3 minutos para hablar. Se hay muchas personas que quieran hablar sobre un asunto específico entonces habrá un limite de 20 minutos en total para cada asunto.

D. ACTION

1. Approval of Resolution #02:15/16 GANN Limit (*Duane Wolgamott, CBO*) (Pages 1-5)
2. Approval of Unaudited Actuals for Fiscal Year 2014-2015 (*Duane Wolgamott, CBO*) (Pages 6-141)

E. ADJOURNMENT

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Approval of Resolution 02:15/16 Recalculated  
2014-15 and 2015-2016 for the GANN Limits

**MEETING:** September 14, 2015

**AGENDA SECTION: ACTION**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

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Board Goals:

- Improve/Sustain Student Achievement through CAASP Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

In November, 1979 the California voters approved Proposition 4, commonly known as the Gann Initiative, which established the State Appropriations Limit in the State Constitution. This limits the amount of monies that can be spent from state tax proceeds and limits the growth in government spending to be no faster than the growth in population and inflation.

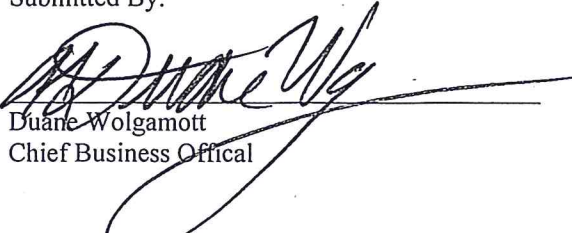
Recommendation:

It is recommended that the State Administrator approve the Gann Limit calculations, Resolution 02:15/16


Fiscal Impact:

None

Submitted By:

  
Duane Wolgamott  
Chief Business Official

Approved:

  
Daniel R. Moirao, Ed.D.  
State Administrator

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**

**RESOLUTION #02:15-16**

**FOR ADOPTING THE RECALCULATED 2014-15 AND THE 2015-16 "GANN" LIMIT**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, Commonly called "Gann Limits", for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2014-15 fiscal year and a projected Gann Limit for the 2015-16 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that the State Administrator does provide public notice that the attached calculations and documentation of the Gann limits for the 2014-15 and 2015-16 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the State Administrator does hereby declare that the appropriations in the Budget for the 2014-15 and 2015-16 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the State Administrator will provide copies of this resolution along with the appropriate attachments to interested citizens of this district.

Adopted this 14th day of September, 2015

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Daniel R. Moirao Ed.D., State Administrator

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (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)	13,835,389.08		13,835,389.08			14,325,342.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,838.04		1,838.04			1,907.59
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	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>B. CURRENT YEAR GANN ADA</b> (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)	1,907.59		1,907.59	1,937.00		1,937.00
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)			1,907.59			1,937.00
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2014-15 Actual			2015-16 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	31,035.37		31,035.37	29,236.00		29,236.00
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)	5,143,179.47		5,143,179.47	4,864,338.00		4,864,338.00
5. Unsecured Roll Taxes (Object 8042)	219,082.30		219,082.30	203,419.00		203,419.00
6. Prior Years' Taxes (Object 8043)	34,419.89		34,419.89	300,471.00		300,471.00
7. Supplemental Taxes (Object 8044)	104,539.55		104,539.55	76,998.00		76,998.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	92,340.99		92,340.99	(141,182.00)		(141,182.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	336.87		336.87	21,182.00		21,182.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	255,961.23		255,961.23	226,556.00		226,556.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	5,880,895.67	0.00	5,880,895.67	5,581,018.00	0.00	5,581,018.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	5,880,895.67	0.00	5,880,895.67	5,581,018.00	0.00	5,581,018.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	11,641,844.00		11,641,844.00	14,735,345.00		14,735,345.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(294,728.00)		(294,728.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	11,347,116.00	0.00	11,347,116.00	14,735,345.00	0.00	14,735,345.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	20,848,665.03		20,848,665.03	23,237,240.00		23,237,240.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	15,138.52		15,138.52	12,000.00		12,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2014-15 Actual</b>			<b>2015-16 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			13,835,389.08			14,325,342.54
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0378			1.0154
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			14,325,342.54			15,101,608.21
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			5,880,895.67			5,581,018.00
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)			228,910.80			232,440.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			8,444,446.87			9,520,590.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,444,446.87			9,520,590.21
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			10,409.40			7,802.69
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,891,305.07			5,588,820.69
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)			8,434,037.47			9,512,787.52
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,891,305.07			
b. State Subventions (Line D8)			8,434,037.47			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			14,325,342.54			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814  <b>Summary</b> <b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10) <b>12. Appropriations Subject to the Limit</b> (Line D9d)			0.00			
	2014-15 Actual			2015-16 Budget		
			14,325,342.54			15,101,608.21
		14,325,342.54				

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

Duane Wolgamott - Chief Business Official  
 Gann Contact Person

831-385-0606 ext. 4338  
 Contact Phone Number

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Approval of the Unaudited Actuals for 2014-15

**MEETING:** September 14, 2015

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

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Board Goals:

- \_\_\_\_\_ Improve/Sustain Student Achievement through CAASPP Test and Other Assessment Measures
- \_\_\_\_\_ Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- X \_\_\_\_\_ Develop/Sustain Fiscal Crisis Long-Term Solution
- \_\_\_\_\_ Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- \_\_\_\_\_ Ensure that Facilities are Safe for Staff and Students
- X \_\_\_\_\_ Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

The books have been closed for the 2014-15 fiscal year. All district funds ended with a positive fund balance. Approval is required on or before September 15, 2015.


Recommendation:

The recommendation is being made for the State Administrator to approve the unaudited actuals for the 2014-2015 school year.

Fiscal Impact:

None

Submitted By:

  
\_\_\_\_\_  
Duane Wolgamott  
Chief Business Official

Approved:

  
\_\_\_\_\_  
Daniel R. Moirao, Ed.D.

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
800 Broadway Street, King City, CA 93930 • 831-385-0606 • FAX 831-385-0695

## **2014-15 Unaudited Actuals**

## **Budget Executive Summary**

**Presented**

**September 14, 2015**





**Revenues**

Description	2014/15 Original Adopted Budget	2014/15 Second Interim	2014/15 Unaudited Actuals	Notes
LCFF/Revenue Limit Sources	\$16,201,795	\$16,680,209	\$16,984,749	#1
Federal Revenue	\$882,236	\$1,206,114	\$1,069,182	
Other State Revenue	\$977,327	\$940,708	\$823,329	#2
Other Local Revenue	\$731,500	\$1,365,278	\$1,971,406	#3
<b>Total Revenues</b>	<b>\$18,792,858</b>	<b>\$20,192,309</b>	<b>\$20,848,665</b>	

#1 - LCFF Revenues increased due to increased (enrollment and) Average Daily Attendance

#2 - Other State Revenue was decreased due to the \$200,000 "Make Whole" payment from the state is now being credited into Other Local Income

#3 - Other Local Revenue is showing a significant increase with the major differences being due to the \$200,000 "Make Whole" payment from the State, \$117,000 reimbursement (receivable) from GearUp, and over \$50,000 in redevelopment revenues from the Cities of King City and Greenfield.

**Expenditures**

Description	2014/15 Original Adopted Budget	2014/15 Second Interim	2014/15 Unaudited Actuals	Notes
Certificated Salaries	\$7,733,131	\$7,256,109	\$7,212,524	
Classified Salaries	\$2,327,092	\$2,375,000	\$2,360,494	
Employee Benefits	\$3,137,971	\$3,015,014	\$3,033,440	
Books and Supplies	\$1,007,369	\$1,839,654	\$1,362,711	#1
Services and Operating Expenditures	\$2,475,942	\$4,415,847	\$3,092,878	#2
Capital Outlay	\$100,000	\$172,161	\$136,526	#3
Other Outgo-excluding Indirect	\$1,517,057	\$1,541,527	\$1,425,743	#4
Other Outgo - Transfers of Indirect	\$0	\$0	\$0	
<b>Total Expenditures</b>	<b>\$18,298,562</b>	<b>\$20,615,312</b>	<b>\$18,624,316</b>	

#1 – Books and Supplies expenditures decrease was due to categorical not be spent (mostly EIA), in addition to a lower than budgeted expenditures in District Textbooks and school site Lottery Supplies

#2 – Services and Operating expenditures decrease due to large carryover in restricted accounts (mainly EIA) as well as lower than anticipated Special Education service costs.

#3 – Capital Outlay – During 2014-15 the District purchased 2 new vans through the State Bid process, one used van through a local auto dealer, one new Pickup (through donations KCHS Ag Boosters), a \$20,000 Plasma cutter with Perkins Grants funds and sold surplus school bus (which contributed \$28,000 back into the fund).

#4 – Other Outgo is State Loan Payment and MCOE direct charges

**Significant General Fund Carryover Balances – By Resource**

\$ 98,700	0940 - LCFF – Supplemental and Concentration Funds
\$ 267,088	1100 - Unrestricted Lottery
\$ 1,004,461	1400 - Education Protection Act (EPA) due to position savings and additional Revenues
\$ 239,403	6230 – Prop 39 – Clean Energy
\$ 54,366	6300 – Lottery Restricted Educational Materials
\$ 26,479	6500 – Special Education
\$ 680,145	7091 – Economic Impact Act (EIA – English Learner services)
\$ 150,380	8150 – Routine Restricted Maintenance
\$ 24,713	9010 – Local Restricted – local grants
\$ 82,182	9014 – Local Restricted (mainly unpaid scholarships)
\$ 6,470	9111 – Local Restricted (Driver Training)
<u>\$ 2,634,387 in Carryover funding</u>	
	(EPA carryover funding will be used in current year to replace General Fund 0000 resource funding of Certificated Teacher salaries)

**Other Financing Sources/Uses**

\$0 was needed to be transferred to Fund 13 – Cafeteria Special Fund to cover its cash and fund budget shortfall for 2014-15.

- 2014-15 has a \$119,715 Profit
- 2013-14 had a \$17,705 Profit
- 2012-13 the shortfall was \$146,632
- 2011-12 the shortfall was \$145,989
- 2010-11 the shortfall was \$346,431

**Contributions to Restricted Programs**

Contributions are made each year to certain restricted categorical programs that are not self-sufficient. For the 2014-15 year those contributions totaled \$2,069,534 from the General Fund.

\$ 46,759	3310 - Special Education – classified salary costs over grant amount
\$ 3,942	4035 Title II – Certificate staff training costs over grant amount
\$ 1,210,744	6500 Special Education encroachment
\$ 811,823	8150 Routine Restricted Maintenance (3% minimum contribution required)

**General Fund Balance**

The District is ending the 2014-15 fiscal year with a General Fund balance of \$5,941,074

- \$ 1,419,709 in Restricted Resources
- \$ 4,521,365 in Unrestricted Resources

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 14, 2015

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

Gary Bousom  
Name  
Asst. Supt. Business  
Title  
831-755-0307  
Telephone  
bgousom@monterey.k12.ca.us  
E-mail Address

Kenneth Duane Wolgamott  
Name  
Chief Business Official  
Title  
831-385-0606 ext 4338  
Telephone  
dvolgamo@smcjuhsd.org  
E-mail Address

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)	50.97%
	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	\$14,325,342.54
	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.	\$14,325,342.54
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	10.86%
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

Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>VENUES</b>									
Local Fund Sources		8010-8099	16,984,748.69	0.00	16,984,748.69	20,144,086.00	0.00	20,144,086.00	18.6%
Federal Revenue		8100-8299	15,759.89	1,053,421.62	1,069,181.51	0.00	888,658.00	888,658.00	-16.9%
Other State Revenue		8300-8599	527,299.89	296,028.73	823,328.62	763,901.00	107,439.00	871,340.00	5.8%
Other Local Revenue		8600-8799	789,046.32	1,182,359.89	1,971,406.21	594,156.00	739,000.00	1,333,156.00	-32.4%
<b>TOTAL REVENUES</b>			<b>18,316,854.79</b>	<b>2,531,810.24</b>	<b>20,848,665.03</b>	<b>21,502,143.00</b>	<b>1,735,097.00</b>	<b>23,237,240.00</b>	<b>11.5%</b>
<b>PENDITURES</b>									
Certificated Salaries		1000-1999	6,162,767.32	1,049,756.79	7,212,524.11	7,014,819.00	1,747,949.00	8,762,768.00	21.5%
Classified Salaries		2000-2999	1,907,237.11	453,256.40	2,360,493.51	2,113,156.00	556,057.00	2,669,213.00	13.1%
Employee Benefits		3000-3999	2,578,673.99	454,765.70	3,033,439.69	2,924,072.00	788,635.00	3,712,707.00	22.4%
Books and Supplies		4000-4999	786,626.30	576,084.72	1,362,711.02	886,157.00	190,731.00	1,076,888.00	-21.0%
Services and Other Operating Expenditures		5000-5999	1,439,023.18	1,653,854.97	3,092,878.15	2,474,005.00	1,361,200.00	3,835,205.00	24.0%
Capital Outlay		6000-6999	75,054.43	61,472.02	136,526.45	104,000.00	0.00	104,000.00	-23.8%
Other In-Costs (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	1,375,654.74	50,088.03	1,425,742.77	1,306,927.00	234,600.00	1,541,527.00	8.1%
Other Outgo - Transfers of Indirect Costs		7300-7399	(81,054.98)	81,054.98	0.00	(66,230.00)	66,230.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			<b>14,243,982.09</b>	<b>4,380,333.61</b>	<b>18,624,315.70</b>	<b>16,756,906.00</b>	<b>4,945,402.00</b>	<b>21,702,308.00</b>	<b>16.5%</b>
<b>CESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>4,072,872.70</b>	<b>(1,848,523.37)</b>	<b>2,224,349.33</b>	<b>4,745,237.00</b>	<b>(3,210,305.00)</b>	<b>1,534,932.00</b>	<b>-31.0%</b>
<b>OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers									
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses									
Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions		8980-8999	(1,812,779.80)	1,812,779.80	0.00	(3,202,265.00)	3,202,265.00	0.00	0.0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>			<b>(1,812,779.80)</b>	<b>1,812,779.80</b>	<b>0.00</b>	<b>(3,202,265.00)</b>	<b>3,202,265.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			2,260,092.90	(35,743.57)	2,224,349.33	1,542,972.00	(8,040.00)	1,534,932.00	-31.0%
<b>ENDING BALANCE, RESERVES</b>									
Beginning Fund Balance									
As of July 1 - Unaudited		9791	2,181,604.56	1,455,452.31	3,637,056.87	4,521,365.46	1,419,708.74	5,941,074.20	63.3%
Audit Adjustments		9793	79,668.00	0.00	79,668.00	0.00	0.00	0.00	-100.0%
As of July 1 - Audited (F1a + F1b)			2,261,272.56	1,455,452.31	3,716,724.87	4,521,365.46	1,419,708.74	5,941,074.20	59.8%
Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adjusted Beginning Balance (F1c + F1d)			2,261,272.56	1,455,452.31	3,716,724.87	4,521,365.46	1,419,708.74	5,941,074.20	59.8%
Ending Balance, June 30 (E + F1e)			4,521,365.46	1,419,708.74	5,941,074.20	6,064,337.46	1,411,668.74	7,476,006.20	25.8%
Components of Ending Fund Balance									
Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pr - Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All - rs		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted		9740	0.00	1,419,708.74	1,419,708.74	0.00	1,411,668.74	1,411,668.74	-0.6%
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%
Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,515,365.46	0.00	4,515,365.46	6,058,337.46	0.00	6,058,337.46	34.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>ASSETS</b>									
Cash									
in County Treasury		9110	4,242,259.26	1,462,914.92	5,705,174.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
in Banks		9120	0.00	0.00	0.00				
in Revolving Fund		9130	6,000.00	0.00	6,000.00				
with Fiscal Agent		9135	998,965.44	0.00	998,965.44				
collections awaiting deposit		9140	0.00	0.00	0.00				
Investments		9150	0.00	0.00	0.00				
Accounts Receivable		9200	249,671.90	725,672.58	975,344.48				
Due from Grantor Government		9290	0.00	0.00	0.00				
Due from Other Funds		9310	0.00	0.00	0.00				
Stores		9320	0.00	0.00	0.00				
Unrepaid Expenditures		9330	0.00	0.00	0.00				
Other Intangible Assets		9340	0.00	0.00	0.00				
<b>TOTAL ASSETS</b>			<b>5,496,896.60</b>	<b>2,188,587.50</b>	<b>7,685,484.10</b>				
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Deferred Outflows of Resources		9490	0.00	0.00	0.00				
<b>TOTAL DEFERRED OUTFLOWS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>LIABILITIES</b>									
Accounts Payable		9500	975,531.14	697,619.00	1,673,150.14				
Due to Grantor Governments		9590	0.00	0.00	0.00				
Due to Other Funds		9610	0.00	4,927.57	4,927.57				
Current Loans		9640	0.00	0.00	0.00				
Unearned Revenue		9650	0.00	66,332.19	66,332.19				
<b>TOTAL LIABILITIES</b>			<b>975,531.14</b>	<b>768,878.76</b>	<b>1,744,409.90</b>				
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Deferred Inflows of Resources		9690	0.00	0.00	0.00				
<b>TOTAL DEFERRED INFLOWS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>NET POSITION</b>									
Beginning Fund Balance, June 30									



Unrestricted and Restricted Expenditures by Object

Description Resource Codes Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Must agree with line F2) (G9 + H2) - (I6 + J2)	4,521,365.46	1,419,708.74	5,941,074.20				

-16-

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>SOURCES</b>									
Capital Apportionment									
State Aid - Current Year		8011	8,545,920.00	0.00	8,545,920.00	12,011,677.00	0.00	12,011,677.00	40.6%
Education Protection Account State Aid - Current Year		8012	3,095,924.00	0.00	3,095,924.00	2,723,668.00	0.00	2,723,668.00	-12.0%
State Aid - Prior Years		8019	(294,728.00)	0.00	(294,728.00)	0.00	0.00	0.00	-100.0%
Relief Subventions									
Homeowners' Exemptions		8021	31,035.37	0.00	31,035.37	29,236.00	0.00	29,236.00	-5.8%
Motor Vehicle Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Motor Vehicle 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	5,143,179.47	0.00	5,143,179.47	4,864,338.00	0.00	4,864,338.00	-5.4%
Unsecured Roll Taxes		8042	219,082.30	0.00	219,082.30	203,419.00	0.00	203,419.00	-7.1%
Four Years' Taxes		8043	34,419.89	0.00	34,419.89	300,471.00	0.00	300,471.00	773.0%
Supplemental Taxes		8044	104,539.55	0.00	104,539.55	76,998.00	0.00	76,998.00	-26.3%
Special Revenue Augmentation									
Community Redevelopment Funds									
3 617/699/1992)		8047	12,698.25	0.00	12,698.25	54,279.00	0.00	54,279.00	327.5%
Fees and Interest from									
Delinquent Taxes		8048	336.87	0.00	336.87	21,182.00	0.00	21,182.00	6187.9%
Other Miscellaneous Funds (EC 41604)									
Fees and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Motor Vehicle In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State: Non-LCFF									
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total, LCFF Sources</b>			<b>16,984,748.69</b>	<b>0.00</b>	<b>16,984,748.69</b>	<b>20,144,086.00</b>	<b>0.00</b>	<b>20,144,086.00</b>	<b>18.6%</b>
<b>Transfers</b>									
Restricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
Other LCFF Transfers -									
Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TAL, LCFF SOURCES			16,984,748.69	0.00	16,984,748.69	20,144,086.00	0.00	20,144,086.00	18.6%
GENERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	377,469.00	377,469.00	0.00	250,174.00	250,174.00	-33.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Investment Reserve Funds		8260	3,808.89	0.00	3,808.89	0.00	0.00	0.00	-100.0%
Food Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Life Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
MA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenues Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290		481,683.85	481,683.85		467,834.00	467,834.00	-2.9%
LB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
LB: Title II, Part A, Teacher Quality	4035	8290		38,746.92	38,746.92		52,877.00	52,877.00	36.5%
LB: Title III, Immigrant Education Program	4201	8290		1,788.60	1,788.60		4,590.00	4,590.00	156.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
B: Title III, Limited English Proficient									
P) Student Program	4203	8290		41,965.58	41,965.58		55,178.00	55,178.00	31.5%
B: Title V, Part B, Public Charter									
ools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290							
r No Child Left Behind		8290		33,798.52	33,798.52		0.00	0.00	-100.0%
ational and Applied									
hnology Education	3500-3699	8290		77,969.15	77,969.15		58,005.00	58,005.00	-25.6%
and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
ther Federal Revenue	All Other	8290	11,951.00	0.00	11,951.00	0.00	0.00	0.00	-100.0%
<b>AL, FEDERAL REVENUE</b>			<b>15,759.89</b>	<b>1,053,421.62</b>	<b>1,069,181.51</b>	<b>0.00</b>	<b>888,658.00</b>	<b>888,658.00</b>	<b>-16.9%</b>
<b>IR STATE REVENUE</b>									
r State Apportionments									
C/P Entitlement									
ior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
ocial tation Master Plan									
rrer t	6500	8311		0.00	0.00		0.00	0.00	0.0%
ior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ld Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
dated Costs Reimbursements		8550	224,762.00	0.00	224,762.00	212,685.00	0.00	212,685.00	-5.4%
ery - Unrestricted and Instructional Materials		8560	295,590.61	83,838.67	379,429.28	280,866.00	85,000.00	365,866.00	-3.6%
: Relief Subventions									
stricted Levies - Other									
omeowners' 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%
s-Through Revenues from									
ite Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ool Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
r School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
rtner School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
g/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		118,040.00	118,040.00		0.00	0.00	-100.0%
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%
Other State Revenue	All Other	8590	6,947.28	94,150.06	101,097.34	270,350.00	22,439.00	292,789.00	189.6%
<b>TOTAL OTHER STATE REVENUE</b>			<b>527,299.89</b>	<b>296,028.73</b>	<b>823,328.62</b>	<b>763,901.00</b>	<b>107,439.00</b>	<b>871,340.00</b>	<b>5.8%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>GENERAL LOCAL REVENUE</b>									
General 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	243,262.98	0.00	243,262.98	172,277.00	0.00	172,277.00	-29.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,668.84	0.00	16,668.84	16,000.00	0.00	16,000.00	-4.0%
Interest		8660	15,125.98	12.54	15,138.52	12,000.00	0.00	12,000.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Litigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Local Revenue									
Misc Funds Non-LCFF									
State Dept of Education									

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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%
Other Local Revenue		8699	513,988.52	367,870.35	881,858.87	393,879.00	9,000.00	402,879.00	-54.3%
Donation		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		814,477.00	814,477.00		730,000.00	730,000.00	-10.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
OC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>AL, OTHER LOCAL REVENUE</b>			<b>789,046.32</b>	<b>1,182,359.89</b>	<b>1,971,406.21</b>	<b>594,156.00</b>	<b>739,000.00</b>	<b>1,333,156.00</b>	<b>-32.4%</b>
<b>LOCAL REVENUES</b>			<b>18,316,854.79</b>	<b>2,531,810.24</b>	<b>20,848,665.03</b>	<b>21,502,143.00</b>	<b>1,735,097.00</b>	<b>23,237,240.00</b>	<b>11.5%</b>

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	5,177,387.20	916,880.11	6,094,267.31	5,809,103.00	1,440,606.00	7,249,709.00	19.0%
Certificated Pupil Support Salaries		1200	170,045.05	83,463.89	253,508.94	307,994.00	87,559.00	395,553.00	56.0%
Certificated Supervisors' and Administrators' Salaries		1300	734,061.53	49,412.79	783,474.32	797,720.00	219,784.00	1,017,504.00	29.9%
Non-Certificated Salaries		1900	81,273.54	0.00	81,273.54	100,002.00	0.00	100,002.00	23.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,162,767.32</b>	<b>1,049,756.79</b>	<b>7,212,524.11</b>	<b>7,014,819.00</b>	<b>1,747,949.00</b>	<b>8,762,768.00</b>	<b>21.5%</b>
<b>UNCLASSIFIED SALARIES</b>									
Unclassified Instructional Salaries		2100	0.00	294,506.49	294,506.49	0.00	370,603.00	370,603.00	25.8%
Unclassified Support Salaries		2200	884,722.78	84,716.76	969,439.54	1,036,705.00	122,818.00	1,159,523.00	19.6%
Unclassified Supervisors' and Administrators' Salaries		2300	379,664.88	63,339.23	443,004.11	412,482.00	38,384.00	450,866.00	1.8%
Unclassified Clerical, Technical and Office Salaries		2400	528,130.96	10,693.92	538,824.88	563,967.00	24,252.00	588,219.00	9.2%
Non-Certificated Classified Salaries		2900	114,718.49	0.00	114,718.49	100,002.00	0.00	100,002.00	-12.8%
<b>TOTAL, UNCLASSIFIED SALARIES</b>			<b>1,907,237.11</b>	<b>453,256.40</b>	<b>2,360,493.51</b>	<b>2,113,156.00</b>	<b>556,057.00</b>	<b>2,669,213.00</b>	<b>13.1%</b>
<b>EMPLOYEE BENEFITS</b>									
Medical Insurance		3101-3102	527,080.42	79,734.54	606,814.96	717,026.00	164,522.00	881,548.00	45.3%
Medical Insurance		3201-3202	195,620.43	54,817.56	250,437.99	257,412.00	76,089.00	333,501.00	33.2%
DI/Medicare/Alternative		3301-3302	231,220.01	55,592.43	286,812.44	283,310.00	77,411.00	360,721.00	25.8%
Health and Welfare Benefits		3401-3402	1,266,867.59	231,667.86	1,498,535.45	1,283,095.00	417,144.00	1,700,239.00	13.5%
Employment Insurance		3501-3502	4,043.55	738.65	4,782.20	4,589.00	1,174.00	5,763.00	20.5%
Teachers' Compensation		3601-3602	176,613.17	32,214.66	208,827.83	206,927.00	52,295.00	259,222.00	24.1%
Retirement, B, Allocated		3701-3702	177,228.82	0.00	177,228.82	171,713.00	0.00	171,713.00	-3.1%
Retirement, B, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,578,673.99</b>	<b>454,765.70</b>	<b>3,033,439.69</b>	<b>2,924,072.00</b>	<b>788,635.00</b>	<b>3,712,707.00</b>	<b>22.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Moved Textbooks and Core Curricula Materials		4100	9,298.70	113,023.39	122,322.09	100,000.00	85,000.00	185,000.00	51.2%
Books and Other Reference Materials		4200	4,843.32	89,059.84	93,903.16	9,327.00	4,294.00	13,621.00	-85.5%
Materials and Supplies		4300	370,001.32	296,636.73	666,638.05	522,767.00	78,986.00	601,753.00	-9.7%



Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	402,482.96	77,364.76	479,847.72	254,063.00	22,451.00	276,514.00	-42.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			786,626.30	576,084.72	1,362,711.02	886,157.00	190,731.00	1,076,888.00	-21.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subscriptions for Services		5100	0.00	71,607.05	71,607.05	0.00	20,000.00	20,000.00	-72.1%
Travel and Conferences		5200	95,112.67	78,717.09	173,829.76	145,202.00	55,577.00	200,779.00	15.5%
Fees and Memberships		5300	97,888.52	0.00	97,888.52	98,878.00	0.00	98,878.00	1.0%
Insurance		5400 - 5450	149,519.62	0.00	149,519.62	149,890.00	0.00	149,890.00	0.2%
Operations and Housekeeping Services		5500	473,474.93	0.00	473,474.93	420,740.00	0.00	420,740.00	-11.1%
Contracts, Leases, Repairs, and Noncapitalized Improvements		5600	79,547.53	334,545.10	414,092.63	762,755.00	391,376.00	1,154,131.00	178.7%
Transfers of Direct Costs		5710	(10,909.35)	10,909.35	0.00	(4,000.00)	4,000.00	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 Administrative Expenditures		5800	484,900.93	1,157,264.38	1,642,165.31	801,182.00	885,907.00	1,687,089.00	2.7%
Communications		5900	69,488.33	812.00	70,300.33	99,358.00	4,340.00	103,698.00	47.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,439,023.18	1,653,854.97	3,092,878.15	2,474,005.00	1,361,200.00	3,835,205.00	24.0%

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>TOTAL OUTLAY</b>									
Improvements		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,687.59	61,472.02	68,159.61	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	68,366.84	0.00	68,366.84	104,000.00	0.00	104,000.00	52.1%
<b>TOTAL CAPITAL OUTLAY</b>			<b>75,054.43</b>	<b>61,472.02</b>	<b>136,526.45</b>	<b>104,000.00</b>	<b>0.00</b>	<b>104,000.00</b>	<b>-23.8%</b>
<b>OPERATING OUTGO (excluding Transfers of Indirect Costs)</b>									
Instruction for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Schools		7130	8,229.00	0.00	8,229.00	6,943.00	0.00	6,943.00	-15.6%
Transfers, Pass Costs, and/or Deficit 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	77,769.48	50,088.03	127,857.51	0.00	234,600.00	234,600.00	83.5%
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%
County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
SELPA Transfers of Apportionments to Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
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%
Other Transfers		7281-7283	22,042.50	0.00	22,042.50	32,370.00	0.00	32,370.00	46.9%

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	712,613.76	0.00	712,613.76	712,614.00	0.00	712,614.00	0.0%
Other Debt Service - Principal		7439	555,000.00	0.00	555,000.00	555,000.00	0.00	555,000.00	0.0%
<b>AL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,375,654.74</b>	<b>50,088.03</b>	<b>1,425,742.77</b>	<b>1,306,927.00</b>	<b>234,600.00</b>	<b>1,541,527.00</b>	<b>8.1%</b>
<b>IR OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(81,054.98)	81,054.98	0.00	(66,230.00)	66,230.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>AL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(81,054.98)</b>	<b>81,054.98</b>	<b>0.00</b>	<b>(66,230.00)</b>	<b>66,230.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>L. EXPENDITURES</b>			<b>14,243,982.09</b>	<b>4,380,333.61</b>	<b>18,624,315.70</b>	<b>16,756,906.00</b>	<b>4,945,402.00</b>	<b>21,702,308.00</b>	<b>16.5%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	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%
<b>TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FINANCIAL SOURCES/USES</b>									
<b>RESOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Consolidated/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%
Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>S</b>									
Transfers of Funds from Closed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,812,779.80)	1,812,779.80	0.00	(3,202,265.00)	3,202,265.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CONTRIBUTIONS</b>			(1,812,779.80)	1,812,779.80	0.00	(3,202,265.00)	3,202,265.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (+ c - d + e)</b>			(1,812,779.80)	1,812,779.80	0.00	(3,202,265.00)	3,202,265.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>VENUES</b>									
Local Fund Sources		8010-8099	16,984,748.69	0.00	16,984,748.69	20,144,086.00	0.00	20,144,086.00	18.6%
Federal Revenue		8100-8299	15,759.89	1,053,421.62	1,069,181.51	0.00	888,658.00	888,658.00	-16.9%
Other State Revenue		8300-8599	527,299.89	296,028.73	823,328.62	763,901.00	107,439.00	871,340.00	5.8%
Other Local Revenue		8600-8799	789,046.32	1,182,359.89	1,971,406.21	594,156.00	739,000.00	1,333,156.00	-32.4%
<b>TOTAL REVENUES</b>			<b>18,316,854.79</b>	<b>2,531,810.24</b>	<b>20,848,665.03</b>	<b>21,502,143.00</b>	<b>1,735,097.00</b>	<b>23,237,240.00</b>	<b>11.5%</b>
<b>PENDITURES (Objects 1000-7999)</b>									
Construction		1000-1999	6,837,036.63	2,576,070.57	9,413,107.20	7,780,702.00	2,734,669.00	10,515,371.00	11.7%
Construction - Related Services		2000-2999	1,551,180.80	447,120.03	1,998,300.83	1,788,877.00	636,527.00	2,425,404.00	21.4%
Pupil Services		3000-3999	995,854.83	555,357.72	1,551,212.55	1,606,419.00	501,265.00	2,107,684.00	35.9%
Ancillary Services		4000-4999	438,578.84	0.00	438,578.84	490,996.00	0.00	490,996.00	12.0%
Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Inte		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Administration		7000-7999	1,658,356.64	90,254.19	1,748,610.83	1,760,167.00	66,230.00	1,826,397.00	4.4%
Plant Services		8000-8999	1,387,319.61	661,443.07	2,048,762.68	2,022,818.00	772,111.00	2,794,929.00	36.4%
Other Outgo		9000-9999	1,375,654.74	50,088.03	1,425,742.77	1,306,927.00	234,600.00	1,541,527.00	8.1%
<b>TOTAL EXPENDITURES</b>			<b>14,243,982.09</b>	<b>4,380,333.61</b>	<b>18,624,315.70</b>	<b>16,756,906.00</b>	<b>4,945,402.00</b>	<b>21,702,308.00</b>	<b>16.5%</b>
<b>CESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>4,072,872.70</b>	<b>(1,848,523.37)</b>	<b>2,224,349.33</b>	<b>4,745,237.00</b>	<b>(3,210,305.00)</b>	<b>1,534,932.00</b>	<b>-31.0%</b>
<b>OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers									
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses									
Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions		8980-8999	(1,812,779.80)	1,812,779.80	0.00	(3,202,265.00)	3,202,265.00	0.00	0.0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>			<b>(1,812,779.80)</b>	<b>1,812,779.80</b>	<b>0.00</b>	<b>(3,202,265.00)</b>	<b>3,202,265.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			2,260,092.90	(35,743.57)	2,224,349.33	1,542,972.00	(8,040.00)	1,534,932.00	-31.0%
<b>ENDING BALANCE, RESERVES</b>									
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,181,604.56	1,455,452.31	3,637,056.87	4,521,365.46	1,419,708.74	5,941,074.20	63.3%
b) Audit Adjustments		9793	79,668.00	0.00	79,668.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,261,272.56	1,455,452.31	3,716,724.87	4,521,365.46	1,419,708.74	5,941,074.20	59.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,261,272.56	1,455,452.31	3,716,724.87	4,521,365.46	1,419,708.74	5,941,074.20	59.8%
Ending Balance, June 30 (E + F1e)			4,521,365.46	1,419,708.74	5,941,074.20	6,064,337.46	1,411,668.74	7,476,006.20	25.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Capital Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,419,708.74	1,419,708.74	0.00	1,411,668.74	1,411,668.74	-0.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,515,365.46	0.00	4,515,365.46	6,058,337.46	0.00	6,058,337.46	34.2%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
6230	California Clean Energy Jobs Act	239,403.00	239,403.00
6300	Lottery: Instructional Materials	54,365.71	54,365.71
6500	Special Education	26,478.96	28,701.96
6512	Special Ed: Mental Health Services	155,568.19	155,568.19
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13)	680,147.20	680,145.20
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	150,379.93	151,458.93
9010	Other Restricted Local	113,365.75	102,025.75
Total, Restricted Balance		<u>1,419,708.74</u>	<u>1,411,668.74</u>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	452,538.02	440,000.00	-2.8%
3) Other State Revenue		8300-8599	36,494.74	35,000.00	-4.1%
4) Other Local Revenue		8600-8799	164,586.63	154,435.00	-6.2%
5) TOTAL, REVENUES			653,619.39	629,435.00	-3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,089.47	99,358.00	2.3%
3) Employee Benefits		3000-3999	52,712.39	78,048.00	48.1%
4) Books and Supplies		4000-4999	367,886.56	421,254.00	14.5%
5) Services and Other Operating Expenditures		5000-5999	16,215.90	15,841.00	-2.3%
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			533,904.32	614,501.00	15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			119,715.07	14,934.00	-87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			119,715.07	14,934.00	-87.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,220.32	150,935.39	383.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,220.32	150,935.39	383.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,220.32	150,935.39	383.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	150,935.39	165,863.39	9.9%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	6.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	152,156.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	51.49		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,479.74		
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			153,687.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,752.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,752.09		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			150,935.39		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	452,538.02	440,000.00	-2.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>452,538.02</b>	<b>440,000.00</b>	<b>-2.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	36,494.74	35,000.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,494.74</b>	<b>35,000.00</b>	<b>-4.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	164,285.80	153,964.00	-6.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.83	471.00	56.6%
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	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>164,586.63</b>	<b>154,435.00</b>	<b>-6.2%</b>
<b>TOTAL, REVENUES</b>			<b>653,619.39</b>	<b>629,435.00</b>	<b>-3.7%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	97,089.47	99,358.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>97,089.47</b>	<b>99,358.00</b>	<b>2.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,402.18	11,126.00	7.0%
OASDI/Medicare/Alternative		3301-3302	7,046.07	7,288.00	3.4%
Health and Welfare Benefits		3401-3402	33,095.40	57,327.00	73.2%
Unemployment Insurance		3501-3502	48.53	52.00	7.2%
Workers' Compensation		3601-3602	2,120.21	2,255.00	6.4%
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	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>52,712.39</b>	<b>78,048.00</b>	<b>48.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,023.23	55,000.00	30.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	325,863.33	366,254.00	12.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>367,886.56</b>	<b>421,254.00</b>	<b>14.5%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,000.00	New
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	437.27	2,500.00	471.7%
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	15,778.63	11,341.00	-28.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,215.90</b>	<b>15,841.00</b>	<b>-2.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>533,904.32</b>	<b>614,501.00</b>	<b>15.1%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	452,538.02	440,000.00	-2.8%
3) Other State Revenue		8300-8599	36,494.74	35,000.00	-4.1%
4) Other Local Revenue		8600-8799	164,586.63	154,435.00	-6.2%
5) TOTAL, REVENUES			653,619.39	629,435.00	-3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		533,904.32	614,501.00	15.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			533,904.32	614,501.00	15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			119,715.07	14,934.00	-87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			119,715.07	14,934.00	-87.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,220.32	150,935.39	383.5%
b) Audit Adjustments		9793	.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,220.32	150,935.39	383.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,220.32	150,935.39	383.5%
2) Ending Balance, June 30 (E + F1e)			150,935.39	165,869.39	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	150,935.39	165,863.39	9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6.00	New

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	150,935.39	165,863.39
Total, Restricted Balance		<u>150,935.39</u>	<u>165,863.39</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,571.40	526.00	-95.0%
5) TOTAL, REVENUES			10,571.40	526.00	-95.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,571.40	526.00	-95.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals

South Monterey County Joint Union High Special Reserve Fund for Other Than Capital Outlay Projects  
 Monterey County Expenditures by Object

27 66068 0000000  
 Form 17

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,571.40	526.00	-95.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,986,817.70	2,997,389.10	0.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,986,817.70	2,997,389.10	0.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,986,817.70	2,997,389.10	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	2,997,389.10	2,997,915.10	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%

Unaudited Actuals

South Monterey County Joint Union High Special Reserve Fund for Other Than Capital Outlay Projects  
 Monterey County Expenditures by Object

27 66068 000000  
 Form 17

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,997,389.10		
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			2,997,389.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,997,389.10		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,571.40	526.00	-95.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,571.40	526.00	-95.0%
<b>TOTAL, REVENUES</b>			10,571.40	526.00	-95.0%

Unaudited Actuals

South Monterey County Joint Union High Special Reserve Fund for Other Than Capital Outlay Projects  
 Monterey County Expenditures by Object

27 66068 000000  
 Form 17

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

South Monterey County Joint Union High School District  
 Monterey County Special Reserve Fund for Other Than Capital Outlay Projects  
 Expenditures by Function

Unaudited Actuals  
 27 66068 000000  
 Form 17

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,571.40	526.00	-95.0%
5) TOTAL, REVENUES			10,571.40	526.00	-95.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,571.40	526.00	-95.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Unaudited Actuals

South Monterey County Joint Union High School District Special Reserve Fund for Other Than Capital Outlay Projects  
 Monterey County Expenditures by Function

27 66068 000000  
 Form 17

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,571.40	526.00	-95.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,986,817.70	2,997,389.10	0.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,986,817.70	2,997,389.10	0.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,986,817.70	2,997,389.10	0.4%
2) Ending Balance, June 30 (E + F1e)					
			2,997,389.10	2,997,915.10	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 (by Resource/Object)					
		9760	2,997,389.10	2,997,915.10	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,254.79	50,070.00	-7.7%
5) TOTAL, REVENUES			54,254.79	50,070.00	-7.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,888.78	100,000.00	150.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	104,672.76	108,253.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			144,561.54	208,253.00	44.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,306.75)	(158,183.00)	75.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,306.75)	(158,183.00)	75.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,001.76	293,695.01	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,001.76	293,695.01	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,001.76	293,695.01	-23.5%
2) Ending Balance, June 30 (E + F1e)			293,695.01	135,512.01	-53.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	293,695.01	135,512.01	-53.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	385,256.29		
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		
<b>9) TOTAL, ASSETS</b>			<b>385,256.29</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	91,561.28		
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		
<b>6) TOTAL, LIABILITIES</b>			<b>91,561.28</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			293,695.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,335.90	70.00	-94.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	52,918.89	50,000.00	-5.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>54,254.79</b>	<b>50,070.00</b>	<b>-7.7%</b>
<b>TOTAL, REVENUES</b>			<b>54,254.79</b>	<b>50,070.00</b>	<b>-7.7%</b>

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,757.78	5,000.00	81.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	37,131.00	95,000.00	155.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>39,888.78</b>	<b>100,000.00</b>	<b>150.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	16,555.52	20,135.00	21.6%
Other Debt Service - Principal		7439	88,117.24	88,118.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>104,672.76</b>	<b>108,253.00</b>	<b>3.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>144,561.54</b>	<b>208,253.00</b>	<b>44.1%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)		-56-	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,254.79	50,070.00	-7.7%
5) TOTAL, REVENUES			54,254.79	50,070.00	-7.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		39,888.78	100,000.00	150.7%
9) Other Outgo	9000-9999	Except 7600-7699	104,672.76	108,253.00	3.4%
10) TOTAL, EXPENDITURES			144,561.54	208,253.00	44.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,306.75)	(158,183.00)	75.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,306.75)	(158,183.00)	75.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,001.76	293,695.01	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,001.76	293,695.01	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,001.76	293,695.01	-23.5%
2) Ending Balance, June 30 (E + F1e)			293,695.01	135,512.01	-53.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	293,695.01	135,512.01	-53.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	675.37	0.00	-100.0%
5) TOTAL, REVENUES			675.37	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	253,873.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,650.66	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			259,523.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(258,848.29)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(258,848.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	258,848.29	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			258,848.29	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			258,848.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(4,927.57)		
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	4,927.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	675.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			675.37	0.00	-100.0%
<b>TOTAL, REVENUES</b>			675.37	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,873.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>253,873.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,650.66	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,650.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>259,523.66</b>	<b>0.00</b>	<b>-100.0%</b>

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

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	675.37	0.00	-100.0%
5) TOTAL, REVENUES			675.37	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		259,523.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			259,523.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(258,848.29)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(258,848.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	258,848.29	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			258,848.29	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			258,848.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	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 (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,788.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,830,763.00	0.00	-100.0%
5) TOTAL, REVENUES			1,839,551.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,544,706.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,544,706.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			294,845.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			294,845.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,280,981.00	1,577,032.00	23.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,280,981.00	1,577,032.00	23.1%
d) Other Restatements					
		9795	1,206.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,282,187.00	1,577,032.00	23.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,577,032.00	1,577,032.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,577,032.00		
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		
<b>9) TOTAL, ASSETS</b>			<b>1,577,032.00</b>		
<b>I. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,577,032.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	8,788.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			8,788.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	1,829,402.00	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	1,361.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,830,763.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,839,551.00	0.00	-100.0%

Unaudited Actuals  
 Bond Interest and Redemption Fund  
 Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Bond Redemptions		7433	1,240,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	304,706.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,544,706.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,544,706.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,788.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,830,763.00	0.00	-100.0%
5) TOTAL, REVENUES			1,839,551.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,544,706.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,544,706.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			294,845.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			294,845.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,280,981.00	1,577,032.00	23.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,280,981.00	1,577,032.00	23.1%
d) Other Restatements					
		9795	1,206.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,282,187.00	1,577,032.00	23.0%
2) Ending Balance, June 30 (E + F1e)					
			1,577,032.00	1,577,032.00	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 (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,577,032.00	1,577,032.00	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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00



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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,248,727.02	1,248,727.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,727.02	1,248,727.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,727.02	1,248,727.02	0.0%
2) Ending Balance, June 30 (E + F1e)			1,248,727.02	1,248,727.02	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,248,727.02	1,248,727.02	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,248,727.02		
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		
<b>9) TOTAL, ASSETS</b>			<b>1,248,727.02</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,248,727.02		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,248,727.02	1,248,727.02	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,248,727.02	1,248,727.02	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,248,727.02	1,248,727.02	0.0%
2) Ending Balance, June 30 (E + F1e)					
			1,248,727.02	1,248,727.02	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 (by Resource/Object)					
		9760	1,248,727.02	1,248,727.02	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00



Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,900.54	1,888.50	1,901.78	1,937.00	1,937.00	1,937.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,900.54	1,888.50	1,901.78	1,937.00	1,937.00	1,937.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	4.26	6.57	4.26	0.00	0.00	0.00
b. Special Education-Special Day Class	2.59	2.47	2.59			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.20	0.20	0.20			
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)	7.05	9.24	7.05	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,907.59	1,897.74	1,908.83	1,937.00	1,937.00	1,937.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,900.54	1,888.50	1,901.78	1,937.00	1,937.00	1,937.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,900.54	1,888.50	1,901.78	1,937.00	1,937.00	1,937.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	4.26	6.57	4.26	0.00	0.00	0.00
b. Special Education-Special Day Class	2.59	2.47	2.59			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.20	0.20	0.20			
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)	7.05	9.24	7.05	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,907.59	1,897.74	1,908.83	1,937.00	1,937.00	1,937.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,269,094.00		2,269,094.00			2,269,094.00
Work in Progress	2,003,154.00		2,003,154.00			2,003,154.00
Total capital assets not being depreciated	4,272,248.00	0.00	4,272,248.00	0.00	0.00	4,272,248.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	30,795,933.00		30,795,933.00			30,795,933.00
Equipment	3,773,989.00		3,773,989.00			3,773,989.00
Total capital assets being depreciated	34,569,922.00	0.00	34,569,922.00	0.00	0.00	34,569,922.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(9,486,014.00)		(9,486,014.00)			(9,486,014.00)
Equipment	(3,505,440.00)		(3,505,440.00)			(3,505,440.00)
Total accumulated depreciation	(12,991,454.00)	0.00	(12,991,454.00)	0.00	0.00	(12,991,454.00)
Total capital assets being depreciated, net	21,578,468.00	0.00	21,578,468.00	0.00	0.00	21,578,468.00
Governmental activity capital assets, net	25,850,716.00	0.00	25,850,716.00	0.00	0.00	25,850,716.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			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

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

FEDERAL PROGRAM NAME	TITLE I	PI	SpEd - PL101-476	PERKINS	TITLE II	TITLE II	TITLE III - IMM
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3185	3310	3550	4035	4045	4201
EVENT OBJECT	8290	8290	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
WARD							
1. Prior Year Carryover							
2. a. Current Year Award	481,684.00	34,788.84	280,660.00	77,565.00	28,229.94		891.29
b. Transferability (NCLB)					53,694.00	1,371.34	4,555.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	481,684.00	34,788.84	280,660.00	77,565.00	53,694.00	1,371.34	4,555.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	481,684.00	34,788.84	280,660.00	77,565.00	81,923.94	1,371.34	5,446.29
<b>EVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	34,788.84	0.00	0.00	28,229.94	0.00	891.29
6. Cash Received in Current Year	148,347.00		197,054.00	45,478.32	0.00	1,371.34	1,196.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	148,347.00	34,788.84	197,054.00	45,478.32	28,229.94	1,371.34	2,087.29
<b>EXPENDITURES</b>							
9. Directly Authorized Expenditures	481,684.00	33,798.52	280,660.00	76,375.03	30,230.85	0.00	1,788.60
10. Non-Donor-Authorized Expenditures	30,846.13		143,568.06	611.51	0.00	0.00	
11. Total Expenditures (lines 9 & 10)	512,530.13	33,798.52	424,228.06	76,986.54	30,230.85	0.00	1,788.60
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)	(333,337.00)	990.32	(83,606.00)	(30,896.71)	(2,000.91)	1,371.34	298.69
a. Unearned Revenue		990.32			43,177.02	1,371.34	3,657.69
b. Accounts Payable				1,189.97	8,516.07		
c. Accounts Receivable	333,337.00	0.00	83,606.00	32,086.68	53,694.00	0.00	3,359.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	990.32	0.00	1,189.97	51,693.09	1,371.34	3,657.69
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	481,684.00	33,798.52	280,660.00	76,375.03	30,230.85	0.00	1,788.60

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

FEDERAL PROGRAM NAME	TITLE III - LEP	TOTAL
FEDERAL CATALOG NUMBER		
SOURCE CODE	4203	
REVENUE OBJECT	8290	
CATEGORICAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		29,121.23
2. a. Current Year Award	57,928.00	992,246.18
b. Transferability (NCLB)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	57,928.00	992,246.18
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	57,928.00	1,021,367.41
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		63,910.07
6. Cash Received in Current Year	30,309.00	423,755.66
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	30,309.00	487,665.73
<b>EXPENDITURES</b>		
9. Donor Authorized Expenditures	41,815.58	946,352.58
10. Non-Donor-Authorized Expenditures		175,025.70
11. Total Expenditures (lines 9 & 10)	41,815.58	1,121,378.28
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)	(11,506.58)	(458,686.85)
a. Unearned Revenue	15,962.42	65,158.79
b. Accounts Payable	150.00	9,856.04
c. Accounts Receivable	27,619.00	533,701.68
14. Unused Grant Award Calculation (line 4 minus line 9)	16,112.42	75,014.83
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,815.58	946,352.58

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

STATE PROGRAM NAME	Ag Incentive Grant	TOTAL
RESOURCE CODE	7010	
REVENUE OBJECT		
CATEGORICAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover	5,425.46	5,425.46
2. a. Current Year Award	25,956.00	25,956.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,956.00	25,956.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	31,381.46	31,381.46
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	5,426.00	5,426.00
6. Cash Received in Current Year	24,782.60	24,782.60
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	30,208.60	30,208.60
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	30,208.60	30,208.60
10. Non-Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	30,208.60	30,208.60
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue	0.54	0.54
b. Accounts Payable	3,451.44	3,451.44
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,172.86	1,172.86
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,756.62	26,756.62

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
WARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non-Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

GENERAL PROGRAM NAME	Food Service	TOTAL
GENERAL CATALOG NUMBER		
SOURCE CODE	5310	
VENUE OBJECT	8.220852086E+011	
GENERAL DESCRIPTION (if any)		
<b>AWARD</b>		
Prior Year Restricted Ending Balance	31,220.32	31,220.32
a. Current Year Award	653,619.39	653,619.39
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	653,619.39	653,619.39
Required Matching Funds/Other		0.00
Total Available Award (sum lines 1, 2c, & 3)	684,839.71	684,839.71
<b>VENUES</b>		
Cash Received in Current Year	653,619.39	653,619.39
Amounts Included in Line 5 for Prior Year Adjustments		0.00
a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Current Accounts Receivable		0.00
c. Grant Accounts Receivable (line 7a minus line 7b)	0.00	0.00
Contributed Matching Funds		0.00
Total Available (sum lines 5, 7c, & 8)	653,619.39	653,619.39
<b>EXPENDITURES</b>		
Donor-Authorized Expenditures	533,904.32	533,904.32
Non Donor-Authorized Expenditures	0.00	0.00
Total Expenditures (line 10 plus line 11)	533,904.32	533,904.32
<b>RESTRICTED ENDING BALANCE</b>		
Current Year (line 4 minus line 10)	150,935.39	150,935.39



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

STATE PROGRAM NAME	Prop 39	Restricted Lottery	Special Education	SpEd Menatl Health Srvcs	AIG	TOTAL
RESOURCE CODE	6230	6300	6500	6512	7091	
REVENUE OBJECT	8590	8560	8792	8590		
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	121,363.00	73,841.71	0.00	151,626.19	697,109.79	1,043,940.69
2. a. Current Year Award	118,040.00	73,940.90	814,477.00	63,942.00	0.00	1,070,399.90
b. Other Adjustments		9,910.31	1,210,744.10			1,220,654.41
c. Adj Curr Yr Award (sum lines 2a & 2b)	118,040.00	83,851.21	2,025,221.10	63,942.00	0.00	2,291,054.31
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	239,403.00	157,692.92	2,025,221.10	215,568.19	697,109.79	3,334,995.00
REVENUES						
5. Cash Received in Current Year	118,040.00		814,477.00	63,942.00	0.00	996,459.00
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	83,851.21	1,210,744.10	0.00	0.00	1,294,595.31
b. Noncurrent Accounts Receivable						0.00
c. Grant Accounts Receivable (line 7a minus line 7b)	0.00	83,851.21	1,210,744.10	0.00	0.00	1,294,595.31
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	118,040.00	83,851.21	2,025,221.10	63,942.00	0.00	2,291,054.31
EXPENDITURES						
10. Donor-Authorized Expenditures		103,327.21	1,998,742.14	60,000.00	16,962.59	2,179,031.94
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	103,327.21	1,998,742.14	60,000.00	16,962.59	2,179,031.94
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	239,403.00	54,365.71	26,478.96	155,568.19	680,147.20	1,155,963.06

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

CAL PROGRAM NAME	Local	TOTAL
SOURCE CODE	9010	
VENUE OBJECT	8699	
CAL DESCRIPTION (if any)		
<b>AWARD</b>		
Prior Year Restricted		
Ending Balance	104,671.99	104,671.99
a. Current Year Award	80,270.35	80,270.35
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	80,270.35	80,270.35
Required Matching Funds/Other		0.00
Total Available Award (sum lines 1, 2c, & 3)	184,942.34	184,942.34
<b>VENUES</b>		
Cash Received in Current Year	80,270.35	80,270.35
Amounts Included in Line 5 for Prior Year Adjustments		0.00
a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
Contributed Matching Funds		0.00
Total Available (sum lines 5, 7c, & 8)	80,270.35	80,270.35
<b>EXPENDITURES</b>		
Donor-Authorized Expenditures	71,576.59	71,576.59
Non Donor-Authorized Expenditures		0.00
Total Expenditures (line 10 plus line 11)	71,576.59	71,576.59
<b>RESTRICTED ENDING BALANCE</b>		
Current Year (line 4 minus line 10)	113,365.75	113,365.75

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	9,594,385.00	85,659.00	9,680,044.00		1,266,496.00	8,413,548.00	1,315,000.00
Special School Building Loans Payable			0.00			0.00	
Allocations of Participation Payable			0.00			0.00	
Capital Leases Payable	396,947.00	(10,526.00)	386,421.00		88,256.00	298,165.00	90,000.00
Special Revenue Bonds Payable	13,070,000.00		13,070,000.00		555,000.00	12,515,000.00	580,000.00
Other General Long-Term Debt	185,025.00	(185,025.00)	0.00		0.00	0.00	
Pension Liability		791,303.00	791,303.00			791,303.00	
Other PEB Obligation	375,048.76	239,058.24	614,107.00			614,107.00	
Compensated Absences Payable	165,510.20	(2,462.20)	163,048.00			163,048.00	
Governmental activities long-term liabilities	23,786,915.96	918,007.04	24,704,923.00	0.00	1,909,752.00	22,795,171.00	1,985,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
Special School Building Loans Payable			0.00			0.00	
Allocations of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Special Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Pension Liability			0.00			0.00	
Other PEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,212,524.11	301	0.00	303	7,212,524.11	305	0.00		307	7,212,524.11	309
2000 - Classified Salaries	2,360,493.51	311	0.00	313	2,360,493.51	315	204,787.94		317	2,155,705.57	319
3000 - Employee Benefits (Excluding 3800)	3,033,439.69	321	177,228.82	323	2,856,210.87	325	66,413.11		327	2,789,797.76	329
4000 - Books, Supplies Equip Replace. (6500)	1,431,077.86	331	0.00	333	1,431,077.86	335	511,281.41		337	919,796.45	339
5000 - Services... & 7300 - Indirect Costs	3,092,878.15	341	0.00	343	3,092,878.15	345	650,736.27		347	2,442,141.88	349
<b>TOTAL</b>					<b>16,953,184.50</b>	<b>365</b>			<b>TOTAL</b>	<b>15,519,965.77</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
3. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		
7. Unemployment Insurance	3401 & 3402	385
3. Workers' Compensation Insurance	3501 & 3502	390
3. OPEB, Active Employees (EC 41372)	3601 & 3602	392
10. Other Benefits (EC 22310)	3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3901 & 3902	0.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		7,910,274.75
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00
4. TOTAL SALARIES AND BENEFITS		396
5. 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		397
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		50.97%

ART III: DEFICIENCY AMOUNT

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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
Percentage spent by this district (Part II, Line 15)	50.97%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	15,519,965.77
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>PRIOR YEAR DATA</b> (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)	13,835,389.08		13,835,389.08			14,325,342.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,838.04		1,838.04			1,907.59
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	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</b> (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)	1,907.59		1,907.59	1,937.00		1,937.00
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)			1,907.59			1,937.00
<b>LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	31,035.37		31,035.37	29,236.00		29,236.00
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)	5,143,179.47		5,143,179.47	4,864,338.00		4,864,338.00
5. Unsecured Roll Taxes (Object 8042)	219,082.30		219,082.30	203,419.00		203,419.00
6. Prior Years' Taxes (Object 8043)	34,419.89		34,419.89	300,471.00		300,471.00
7. Supplemental Taxes (Object 8044)	104,539.55		104,539.55	76,998.00		76,998.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	92,340.99		92,340.99	(141,182.00)		(141,182.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	336.87		336.87	21,182.00		21,182.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	255,961.23		255,961.23	226,556.00		226,556.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	5,880,895.67	0.00	5,880,895.67	5,581,018.00	0.00	5,581,018.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	5,880,895.67	0.00	5,880,895.67	5,581,018.00	0.00	5,581,018.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	11,641,844.00		11,641,844.00	14,735,345.00		14,735,345.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(294,728.00)		(294,728.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	11,347,116.00	0.00	11,347,116.00	14,735,345.00	0.00	14,735,345.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	20,848,665.03		20,848,665.03	23,237,240.00		23,237,240.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	15,138.52		15,138.52	12,000.00		12,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			13,835,389.08			14,325,342.54
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0378			1.0154
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			14,325,342.54			15,101,608.21
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			5,880,895.67			5,581,018.00
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)			228,910.80			232,440.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			8,444,446.87			9,520,590.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,444,446.87			9,520,590.21
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			10,409.40			7,802.69
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,891,305.07			5,588,820.69
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)			8,434,037.47			9,512,787.52
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,891,305.07			
b. State Subventions (Line D8)			8,434,037.47			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			14,325,342.54			



**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)<br>(Functions 7200-7700, goals 0000 and 9000)  | 872,269.53 |
| 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)<br>(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 11,556,958.96 |
|----|---|---------------|

**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) 7.55%

**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. 0.00  
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)	1,046,244.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	284,073.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	154,681.58
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)	1,484,999.98
9. Carry-Forward Adjustment (Part IV, Line F)	257,603.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,742,603.12

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,273,340.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,998,300.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,482,845.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	438,578.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	369,448.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	39,645.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,199.21
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)	1,894,081.10
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)	533,904.32
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)	16,039,343.77

**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) 9.26%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B18) 10.86%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,484,999.98</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>395,784.75</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.12%) times Part III, Line B18); zero if negative	<u>257,603.14</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.12%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.11%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>257,603.14</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>257,603.14</u>

Approved indirect cost rate: 10.12%  
 Highest rate used in any program: 10.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	467,827.13	44,703.00	9.56%
01	3185	30,935.54	2,862.98	9.25%
01	3550	55,808.75	2,759.00	4.94%
01	4035	36,842.92	1,904.00	5.17%
01	7091	15,405.59	1,557.00	10.11%
01	7405	279,161.45	27,269.00	9.77%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	343,014.05		73,841.71	416,855.76
2. State Lottery Revenue	8560	295,590.61		83,838.67	379,429.28
3. Other Local Revenue	8600-8799	1,249.30		12.54	1,261.84
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)		639,853.96	0.00	157,692.92	797,546.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	10,796.31			10,796.31
3. Employee Benefits	3000-3999	1,075.48			1,075.48
4. Books and Supplies	4000-4999	219,538.05		103,327.21	322,865.26
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	86,864.52			86,864.52
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 )		318,274.36	0.00	103,327.21	421,601.57
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	321,579.60	0.00	54,365.71	375,945.31
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	18,624,315.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,131,643.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	116,917.69
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,267,613.76
4. Other Transfers Out	All	9200	7200-7299	22,042.50
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,406,573.95
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				16,086,098.25

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)		1,897.74
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,476.45
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.)	14,553,627.71	7,949.98
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)	14,553,627.71	7,949.98
B. Required effort (Line A.2 times 90%)	13,098,264.94	7,154.98
C. Current year expenditures (Line I.E and Line II.B)	16,086,098.25	8,476.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
110	Regular Education, K-12	9,980,073.56	2,318,348.58	12,298,422.14	1,345,428.80	13,643,850.94	
100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
200	Continuation Schools	48,642.13	43,975.69	92,617.82	10,132.25	102,750.07	
300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
800	Vocational Education	41,863.26	0.00	41,863.26	4,579.78	46,443.04	
110	Regular Education, Adult	4,580.96	0.00	4,580.96	501.15	5,082.11	
610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
760	Bilingual	0.00	0.00	0.00	0.00	0.00	
850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
95999	Special Education	2,458,517.48	113,521.70	2,572,039.18	281,377.20	2,853,416.38	
000	Regional Occupational Ctr/Prg (ROC/P)	396,463.05	43,975.69	440,438.74	48,183.33	488,622.07	
<b>Other Goals</b>							
110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
100	Community Services	0.00	0.00	0.00	0.00	0.00	
500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
---	Food Services					0.00	
---	Enterprise					0.00	
---	Facilities Acquisition & Construction					0.00	
---	Other Outgo					1,425,742.77	
<b>Other Funds</b>							
---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	58,408.33	58,408.33	
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
---	<b>Total General Fund and Charter Schools Funds Expenditures</b>	12,930,140.44	2,519,821.66	15,449,962.10	1,748,610.84	18,624,315.71	



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

Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Regular Education, K-12	7,290,880.63	239,899.85	464,474.76	895,994.12	470,449.48	0.00	438,578.84			179,795.88	0.00	9,980,073.56
Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Continuation Schools	0.00	0.00	0.00	48,642.13	0.00	0.00	0.00			0.00	0.00	48,642.13
Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Vocational Education	41,863.26	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	41,863.26
Regular Education, Adult	4,580.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,580.96
Independent Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Special Education	1,679,319.30	193,356.56	0.00	37,373.26	172,784.02	375,684.34	0.00			0.00	0.00	2,458,517.48
ROC/P	396,463.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	396,463.05
Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Charged Costs</b>	<b>9,413,107.20</b>	<b>433,256.41</b>	<b>464,474.76</b>	<b>982,009.51</b>	<b>643,233.50</b>	<b>375,684.34</b>	<b>438,578.84</b>	<b>0.00</b>	<b>0.00</b>	<b>179,795.88</b>	<b>0.00</b>	<b>12,930,140.44</b>

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	260,364.55	1,671,076.20	386,907.83	2,318,348.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	43,975.69	0.00	43,975.69
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	109,939.22	3,582.48	113,521.70
6000	ROC/P	0.00	43,975.69	0.00	43,975.69
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		260,364.55	1,868,966.80	390,490.31	2,519,821.66

-113-

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	369,448.22
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	39,645.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,046,244.55
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	293,273.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,748,610.83
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	12,930,140.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,519,821.66
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	15,449,962.10
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	533,904.32
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	533,904.32
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		15,983,866.42
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		10.94%

-114-

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,425,742.77	1,425,742.77
<b>Total Other Costs</b>	0.00	0.00	0.00	1,425,742.77	1,425,742.77

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)
Amount of Undistributed Expenditures, Funds 01, 09, and 62, Funds 0000 and 9000 (will be allocated based on factors input)	66,703.07	51,857.08	0.00	141,804.40	1,868,966.80	0.00	390,490.31
After 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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1.00	1.00		2.00	152.00		108.00
3100 Alternative Schools							
3200 Continuation Schools					4.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4100 Regular Education, Adult							
4200 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					10.00		1.00
6000 ROC/P					4.00		
<b>Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>Allocation Factors</b>	1.00	1.00	0.00	2.00	170.00	0.00	109.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
1 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,927.57
3 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
3 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
1 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
2 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
1 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	0.00
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
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
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,927.57	0.00
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
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
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,927.57</b>	<b>4,927.57</b>

Special Education Maintenance of Effort  
 2014-15 Actual vs. 2013-14 Actual Comparison  
 2014-15 Expenditures by LEA (LE-CY)

27 66068 000000  
 Report SEMA

County

Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									247
<b>EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
999	Certificated Salaries	49,412.79	0.00	0.00	0.00	0.00	0.00	747,848.21		797,261.00
999	Classified Salaries	14,447.03	0.00	0.00	0.00	0.00	0.00	294,506.49		308,953.52
999	Employee Benefits	10,695.08	0.00	0.00	0.00	0.00	0.00	359,784.02		370,479.10
999	Books and Supplies	1,793.64	0.00	0.00	0.00	0.00	6,196.63	3,144.76		11,135.03
999	Services and Other Operating Expenditures	583,379.33	0.00	0.00	0.00	0.00	272,606.41	114,703.09		970,688.83
999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	659,727.87	0.00	0.00	0.00	0.00	278,803.04	1,519,986.57	0.00	2,458,517.48
0	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1A	Program Cost Report Allocations	113,521.68						0.00		0.00
	Total Indirect Costs and PCR Allocations	113,521.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,521.68
	<b>TOTAL COSTS</b>	<b>773,249.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>278,803.04</b>	<b>1,519,986.57</b>	<b>0.00</b>	<b>2,572,039.16</b>
<b>AL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	274,282.89		274,282.89
999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	149,945.17		149,945.17
999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	424,228.06	0.00	424,228.06
0	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,228.06</b>	<b>0.00</b>	<b>424,228.06</b>
0	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>46,759.06</b>
										<b>377,469.00</b>



Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1999	Certificated Salaries	49,412.79	0.00	0.00	0.00	0.00	0.00	747,848.21		797,261.00
2999	Classified Salaries	14,447.03	0.00	0.00	0.00	0.00	0.00	20,223.60		34,670.63
3999	Employee Benefits	10,695.08	0.00	0.00	0.00	0.00	0.00	209,838.85		220,533.93
3999	Books and Supplies	1,793.64	0.00	0.00	0.00	0.00	6,196.63	3,144.76		11,135.03
3999	Services and Other Operating Expenditures	583,379.33	0.00	0.00	0.00	0.00	272,606.41	114,703.09		970,688.83
3999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>659,727.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>278,803.04</b>	<b>1,095,758.51</b>	<b>0.00</b>	<b>2,034,289.42</b>
0	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1A	Program Cost Report Allocations	113,521.68								0.00
	<b>Total Indirect Costs and PCR Allocations</b>	<b>113,521.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,521.68</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>773,249.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>278,803.04</b>	<b>1,095,758.51</b>	<b>0.00</b>	<b>2,147,811.10</b>
0	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									46,759.06
	<b>TOTAL COSTS</b>									<b>2,194,570.16</b>
<b>EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
999	Classified Salaries	3,753.11	0.00	0.00	0.00	0.00	0.00	0.00		3,753.11
999	Employee Benefits	809.84	0.00	0.00	0.00	0.00	0.00	21,072.36		21,882.20
999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>4,562.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,072.36</b>	<b>0.00</b>	<b>25,635.31</b>
0	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>4,562.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,072.36</b>	<b>0.00</b>	<b>25,635.31</b>
0	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									46,759.06
0	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,210,744.10
	<b>TOTAL COSTS</b>									<b>1,283,138.47</b>

an additional sheet with explanations of any amounts adjustments column.

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,856,437.53	1,228,792.61
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____ _____ _____		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	1,856,437.53	1,228,792.61
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	151.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	151.00	

SELPA: Monterey County (AS)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Monterey County (AS)

**SECTION 2**

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

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

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

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

If (b) is greater than (a).  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

	_____ (c)		
--	-----------	--	--

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

	<u>0.00</u> (d)		
--	-----------------	--	--

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

	_____		
--	-------	--	--

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

	_____ (e)		
--	-----------	--	--

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

	<u>0.00</u> (f)		
--	-----------------	--	--

SELPA: Monterey County (AS)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	2,572,039.16		
2. Less: Expenditures paid from federal sources	377,469.00		
3. Expenditures paid from state and local sources	2,194,570.16	1,856,437.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,194,570.16	1,856,437.53	338,132.63
4. Special education unduplicated pupil count	247	151	
5. Per capita state and local expenditures (A3/A4)	8,884.90	12,294.29	(3,409.39)

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

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

SELPA: Monterey County (AS)

**B. LOCAL EXPENDITURES ONLY METHOD**

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,283,138.47	1,228,792.61	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	1,283,138.47	1,228,792.61	54,345.86
b. Per capita local expenditures (B1a/A4)	5,194.89	8,137.70	(2,942.81)

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

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

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

Kenneth Duane Wolgamott  
Contact Name

831-385-0606 ext 4338  
Telephone Number

Chief Business Official  
Title

dvolgamo@smcjuhsd.org  
E-mail Address

Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									247
	<b>BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1999	Certificated Salaries	128,434.00	0.00	0.00	0.00	0.00	0.00	1,136,256.00		1,264,690.00
2999	Classified Salaries	28,251.00	0.00	0.00	0.00	0.00	211,881.00	158,722.00		601,034.00
3999	Employee Benefits	17,652.00	0.00	0.00	0.00	0.00	137,103.00	446,279.00		398,854.00
4999	Books and Supplies	3,500.00	0.00	0.00	0.00	0.00	5,623.00	11,415.00		20,538.00
5999	Services and Other Operating Expenditures	408,611.00	0.00	0.00	0.00	0.00	125,475.00	108,987.00		643,073.00
6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
30	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>586,448.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>480,082.00</b>	<b>1,861,659.00</b>	<b>0.00</b>	<b>2,928,189.00</b>
10	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
30	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL COSTS</b>	<b>586,448.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>480,082.00</b>	<b>1,861,659.00</b>	<b>0.00</b>	<b>2,928,189.00</b>
	<b>AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1999	Certificated Salaries	128,434.00	0.00	0.00	0.00	0.00	0.00	1,136,256.00		1,264,690.00
2999	Classified Salaries	28,251.00	0.00	0.00	0.00	0.00	63,520.00	148,722.00		240,493.00
3999	Employee Benefits	17,652.00	0.00	0.00	0.00	0.00	44,214.00	444,093.00		505,959.00
4999	Books and Supplies	3,500.00	0.00	0.00	0.00	0.00	5,623.00	11,415.00		20,538.00
5999	Services and Other Operating Expenditures	408,611.00	0.00	0.00	0.00	0.00	125,475.00	108,987.00		643,073.00
3999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
30	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>586,448.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>238,832.00</b>	<b>1,849,473.00</b>	<b>0.00</b>	<b>2,674,753.00</b>
10	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
30	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>586,448.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>238,832.00</b>	<b>1,849,473.00</b>	<b>0.00</b>	<b>2,674,753.00</b>
10	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									3,262.00
	<b>TOTAL COSTS</b>									<b>2,678,015.00</b>

Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
999	Classified Salaries	3,999.00	0.00	0.00	0.00	0.00	0.00	0.00		3,999.00	
999	Employee Benefits	873.00	0.00	0.00	0.00	0.00	0.00	0.00		873.00	
999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	21,074.00		21,074.00	
999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
0	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	4,872.00	0.00	0.00	0.00	0.00	0.00	21,074.00	0.00	25,946.00	
0	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
0	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8980	4,872.00	0.00	0.00	0.00	0.00	0.00	21,074.00	0.00	25,946.00	
0	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										
0	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										3,262.00
	TOTAL COSTS										2,155,630.00
											2,184,838.00

an : 127 - nal sheet with explanations of any amounts  
Adj: - ts column.



Account Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										247
<b>L EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1-1999	Certificated Salaries	49,412.79	0.00	0.00	0.00	0.00	0.00	747,848.21		797,261.00
1-2999	Classified Salaries	14,447.03	0.00	0.00	0.00	0.00	0.00	294,506.49		308,953.52
1-3999	Employee Benefits	10,695.08	0.00	0.00	0.00	0.00	0.00	359,784.02		370,479.10
1-4999	Books and Supplies	1,793.64	0.00	0.00	0.00	0.00	6,196.63	3,144.76		11,135.03
1-5999	Services and Other Operating Expenditures	583,379.33	0.00	0.00	0.00	0.00	272,606.41	114,703.09		970,688.83
1-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	659,727.87	0.00	0.00	0.00	0.00	278,803.04	1,519,986.57	0.00	2,458,517.48
310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3RA	Program Cost Report Allocations (non-add)	113,521.68								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		113,521.68
	<b>TOTAL COSTS</b>	659,727.87	0.00	0.00	0.00	0.00	278,803.04	1,519,986.57	0.00	2,458,517.48
<b>RAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	274,282.89		274,282.89
1-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	149,945.17		149,945.17
1-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	424,228.06	0.00	424,228.06
310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	424,228.06	0.00	424,228.06
80	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									46,759.06
										377,469.00

Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1999	Certificated Salaries	49,412.79	0.00	0.00	0.00	0.00	0.00	747,848.21		797,261.00
2999	Classified Salaries	14,447.03	0.00	0.00	0.00	0.00	0.00	20,223.60		34,670.63
3999	Employee Benefits	10,695.08	0.00	0.00	0.00	0.00	0.00	209,838.85		220,533.93
4999	Books and Supplies	1,793.64	0.00	0.00	0.00	0.00	6,196.63	3,144.76		11,135.03
5999	Services and Other Operating Expenditures	583,379.33	0.00	0.00	0.00	0.00	272,606.41	114,703.09		970,688.83
6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
30	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	659,727.87	0.00	0.00	0.00	0.00	278,803.04	1,095,758.51	0.00	2,034,289.42
10	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
50	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
RA	Program Cost Report Allocations (non-add)	113,521.68								113,521.68
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	659,727.87	0.00	0.00	0.00	0.00	278,803.04	1,095,758.51	0.00	2,034,289.42
30	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									46,759.06
	TOTAL COSTS									2,081,048.48
<b>EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2999	Classified Salaries	3,753.11	0.00	0.00	0.00	0.00	0.00	0.00		3,753.11
3999	Employee Benefits	809.84	0.00	0.00	0.00	0.00	0.00	21,072.36		21,882.20
4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
30	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,562.95	0.00	0.00	0.00	0.00	0.00	21,072.36	0.00	25,635.31
10	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
50	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,562.95	0.00	0.00	0.00	0.00	0.00	21,072.36	0.00	25,635.31
30	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									46,759.06
30	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,210,744.10
	TOTAL COSTS									1,283,138.47

an additional sheet with explanations of any amounts Adjustments column.

SELPA: Monterey County (AS)

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

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

SELPA: Monterey County (AS)

**SECTION 2**

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

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

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

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

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

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

SELPA: Monterey County (AS)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	2,928,189.00		
2. Less: Expenditures paid from federal sources	250,174.00		
3. Expenditures paid from state and local sources	2,678,015.00	2,081,048.48	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,678,015.00	2,081,048.48	596,966.52
4. Special education unduplicated pupil count	247	247	
5. Per capita state and local expenditures (A3/A4)	10,842.17	8,425.30	2,416.87

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

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

SELPA: Monterey County (AS)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	2,184,838.00	1,283,138.47	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,184,838.00	1,283,138.47	901,699.53
b. Per capita local expenditures (B1a/A4)	8,845.50	5,194.89	3,650.61

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

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

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

Kenneth Duane Wolgamott  
 Contact Name

831-385-0606 ext 4338  
 Telephone Number

Chief Business Official  
 Title

dvolgamo@smcjushd.org  
 E-mail Address

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Unaudited Actuals  
2014-15 Unaudited Actuals  
Technical Review Checks

South Monterey County Joint Union High  
County

Monterey

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by

resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC

Section 41372, unless the district is exempt pursuant to EC Section 41374.  
PASSED

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

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.  
EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 9.26%  
 Explanation:ICR has been confirmed as accurate. Functions have been confirmed as accurate.

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

**LCFF Calculator Universal Assumptions**

South Monterey County Joint Union High (66068) - End of year 14-15

Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$ 21,140,353	\$ 22,412,273	\$ 22,961,120	\$ 24,422,624	\$ 26,374,715
Floor	13,765,622	15,062,890	17,497,051	21,165,573	23,052,917
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	6,489,638	5,132,797	2,648,981	2,442,463	2,408,636
Current Year Gap Funding	885,093	2,216,586	2,815,088	814,588	913,162
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 14,650,715</b>	<b>\$ 17,279,476</b>	<b>\$ 20,312,139</b>	<b>\$ 21,980,161</b>	<b>\$ 23,966,079</b>

Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 4,089,421	\$ 6,868,194	\$ 8,545,920	\$ 11,908,187	\$ 13,512,639	\$ 15,421,461
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	2,536,670	-	-	-	-	-
8012 - EPA	2,408,555	2,371,885	3,095,924	2,709,944	2,716,574	2,736,161
<i>Local Revenue Sources:</i>						
8021 to 8048 - Property Taxes	-	5,410,636	5,637,632	5,694,008	5,750,948	5,808,458
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	4,696,013	5,410,636	5,637,632	5,694,008	5,750,948	5,808,458
<b>TOTAL FUNDING</b>	<b>\$ 13,730,659</b>	<b>\$ 14,650,715</b>	<b>\$ 17,279,476</b>	<b>\$ 20,312,139</b>	<b>\$ 21,980,161</b>	<b>\$ 23,966,079</b>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population					
	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Unduplicated Pupil Population</b>					
Agency Unduplicated Pupil Count	1,625.00	1,751.00	1,753.54	1,837.82	1,938.44
COE Unduplicated Pupil Count	5.00	6.00	-	-	-
Total Unduplicated pupil Count	1,630.00	1,757.00	1,753.54	1,837.82	1,938.44
Rolling %, Supplemental Grant	82.8700%	86.1300%	86.0800%	86.0400%	86.0000%
Rolling %, Concentration Grant	82.8700%	86.1300%	86.0800%	86.0400%	86.0000%
<b>FUNDED ADA</b>					
<i>Adjusted Base Grant ADA</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	1,846.02	1,908.83	1,937.00	2,030.00	2,142.00
<b>Total Adjusted Base Grant ADA</b>	<b>1,846.02</b>	<b>1,908.83</b>	<b>1,937.00</b>	<b>2,030.00</b>	<b>2,142.00</b>
<i>Necessary Small School ADA</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>1846.02</b>	<b>1908.83</b>	<b>1937.00</b>	<b>2030.00</b>	<b>2142.00</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	1,843.81	1,908.83	1,937.00	2,030.00	2,142.00
<b>Total Actual ADA</b>	<b>1,843.81</b>	<b>1,908.83</b>	<b>1,937.00</b>	<b>2,030.00</b>	<b>2,142.00</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>2.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Minimum Proportionality Percentage (MPP)					
	2013-14	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,644,650	\$ 3,530,757	\$ 4,110,462	\$ 4,846,004	\$ 4,846,004
Current year Minimum Proportionality Percentage (MPP)	10.75%	21.46%	23.43%	25.79%	25.79%

cal Year 2014/15

nd - Resource - Project Year	Starting Balance	Revenue	Expenditures	Difference

Calculations for Accrual and Outstanding

Vendor, Employee, and Payment Requisitions -  
 Accrual = Amount Received - Expensed  
 Outstanding = Total - Expensed - Accrual

For Stores and Department Requisitions -  
 Outstanding = Total - Expensed

For AR Invoices -  
 Accrual = Total - Received

-141-