

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA ITEM B-7

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

Board Meeting Date: September 9, 2015
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ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Discuss and Approve
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TITLE AND SUBJECT: Discuss and Approve the 2014/15 Unaudited Actual Financial Report, 2014/15 Year-End Budget Revision and 2015/16 Gann Limit
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<p>DESCRIPTION/DISCUSSION Staff will present, and the Board of Education will discuss and approve the following three reports: 2014/15 Unaudited Actual Financial Report, 2014/15 Year-End Budget Revision and the 2015/16 Gann Limit.</p> <p>1) The 2014/15 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the District's funds for the fiscal year ended June 30, 2015. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.</p> <p>2) The 2014/15 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds.</p> <p>3) Resolution No 15-13 for adoption of the District's Gann Appropriation Limit for fiscal year 2015/16. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.</p> <p>District Goals: This item aligns to all four Fresno Unified District Goals.</p>

FINANCIAL SUMMARY The 2014/15 year-end actuals reflect the district's reserve at \$49.6 million, which is above the State minimum required level.
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PREPARED BY: <i>Jacquie Canfield</i> Jacquie Canfield, Executive Officer, Fiscal Services	DIVISION: Administrative Services PHONE: 457-6226
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy, Deputy Superintendent/CFO <i>(Signature Required)</i> <i>Ruth Quinto</i>	SUPERINTENDENT APPROVAL: <i>[Signature]</i>

The following describes differences from the estimated actuals to the unaudited actuals:

1. **Local Control Funding Formula** – The Local Control Funding Formula (LCFF) funds increased from the estimated actuals by \$2.4 million due to the State increasing the funding gap percentage in June 2015 from 29.97% to 30.16%.
2. **Update on Multi-Year** – The final State budget decreased the LCFF funds for 2015/16 by \$1.5 million due to the State decreasing the funding gap percentage from 53.08% to 51.52%. The funding changes level out in future years. The chart below shows the current multi-year projection which incorporates the 2014/15 Unaudited Actuals, 2015/16 final State budget changes and the District’s current proposal which includes 5% ongoing salary increase and 2% one-time salary increase. While the 2014/15 gap funding increased, the 2015/16 gap funding decreased resulting in a smoothing effect as follows:

	<u>Actuals</u> <u>2014/15</u>	<u>Projected</u> <u>2015/16</u>	<u>Projected</u> <u>2016/17</u>	<u>Projected</u> <u>2017/18</u>
Net Unrestricted General Fund Balance:	\$49.59	\$33.00	\$34.94	\$43.40
Change in Reserve	(\$2.13)	(\$16.59)	\$1.93	\$8.46
Reserve level	6.87%	3.94%	4.39%	5.42%

3. **State Income** – The State revenue decreased from the estimated actuals by \$150,000 due to lower revenue due to the delay in the State providing apportionment information for State California English Language Development test. When the information is released, revenues will be recognized.
4. **Local Income** – Local revenue increased from the estimated actuals by \$900,000 due mainly to an unexpected increase in revenues for rebates and charter school oversight.
5. **Expenses and Contributions from the Unrestricted General Fund** – Overall, actual expenditures decreased from the estimated actuals by \$7.6 million due mainly to one-time savings for the Unrestricted General Fund for expenditures qualifying for Microsoft settlement funds of \$2.3 million, facility and other one-time projects timing also in the amount of \$2.3 million. These funds are included in the designated fund balance and will be included with the 2015/16 budget revision No 1

Additionally, actual expenditures and contributions were approximately \$3 million lower than estimated. There were five main factors that impacted this net \$3 million result as follows:

- \$1.0 million – salary savings from authorized but vacant positions
- \$800,000 – unanticipated reimbursements for internal services (maintenance workers and indirect charges)
- \$500,000 – expenditures for water usage lower than estimated
- \$300,000 – school sites expenditures higher than estimated
- \$1.0 million – reduced contribution to the Restricted Routine Maintenance Account due to one-time savings and expenditures qualifying for Community Redevelopment funds

In addition to the items discussed on the previous page, the following information is provided

Unrestricted Contributions Towards Restricted Programs – Below is a list of the district’s unrestricted contributions to the following programs in 2014/15:

Restricted Program	General Fund Contribution
California Endowment	\$731,261
Ongoing & Major Maintenance Account	17,546,077
Quality Education Investment Act	545,039
Regional Occupational Program	16,187
Special Education - Infant Program	274,109
Special Education	39,375,275
Title I	800,000
Total	\$59,287,948

Restricted General Fund – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$3.0 million as reflected in the chart below.

Restricted Entitlement Funds	Ending Balance 2014/15
Clean Energy Act	\$2,328,147
Medi-Cal	239,177
Special Education-Mental Health	410,660
Total	\$2,977,984

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2014/15.

Reserve Type (in millions)	Recommended Level	7/1/2014	Change	6/30/2015	6/30/2016⁽⁵⁾
Unrestricted General Fund	\$38.57 ⁽²⁾	\$51.72	(\$2.13)	\$49.59	\$33.00
Workers’ Compensation	\$36.44 ⁽³⁾	\$21.78	\$2.37	\$24.15	\$27.30
General Liability	\$ 0.87 ⁽³⁾	\$ 0.85	\$0.02	\$ 0.87	\$ 0.87
Health Fund IBNP ⁽¹⁾	\$16.89 ⁽³⁾	\$16.04	\$0.85	\$16.89	\$17.80
Retiree Lifetime Health Liability	\$819.65 ⁽³⁾	\$22.93	\$3.32	\$26.25	\$30.25
Health Fund Unencumbered	\$32.90 ⁽⁴⁾	\$16.99	(\$9.65)	\$7.34	\$10.43

- (1) IBNP is an acronym for “Incurred But Not Paid” claims.
- (2) Represents the 2014/15 reserve level for economic uncertainties presented to the Board in June 2015.
- (3) Recommended level is provided by actuarial study.
- (4) Recommended level is provided by the Joint Health Management Board contracted consultant.
- (5) Reserve levels incorporate the same factors as presented to the Board in June 2015.

Other Funds' Ending Balances for 2014/15 – In addition to the General Fund information provided on the previous page, the following information is provided on the District's other fund types:

Other Funds	Beginning Fund Balance 2014/15	Net Change	Ending Fund Balance 2014/15
Adult Education	\$10,820	(\$10,820)	\$0
Child Development	\$0	\$0	\$0
Deferred Maintenance	\$0	\$1,852,578	\$1,852,578
County School Facilities	\$16,408,798	(\$4,540,241)	\$11,868,557
Adult Education Building	\$2,137,805	\$29,581	\$2,167,386
Measure Q Series C	\$43,565,046	(\$43,565,046)	\$0
Measure Q Series D	\$0	\$58,914,925	\$58,914,925
Capital Facilities (Developer Fees)	\$5,908,856	(\$1,620,060)	\$4,288,796
Special Reserve 1977/87 Measure A	\$7,180,837	(\$2,077,244)	\$5,103,593
Bond Interest & Redemption	\$29,954,635	(\$1,181,965)	\$28,772,670
1977/87 Tax Override	\$0	\$0	\$0
Cafeteria Enterprise	\$10,357,219	(\$153,109)	\$10,204,110
Health Benefits	\$16,986,385	(\$9,641,414)	\$7,344,971
Liability	\$745,837	\$431,055	\$1,176,892
Workers' Compensation	(\$14,256,057)	\$1,963,731	(\$12,292,326)
Defined Benefits Plan	\$8,920,828	\$187,211	\$9,108,039
Post-Retirement Health Fund	\$22,930,536	\$3,317,096	\$26,247,632

Charter Schools - A summary of the ending balances for each of the charter schools is provided below.

Charter Schools	Beginning Fund Balance 2014/15	Net Change	Ending Fund Balance 2014/15
Carter G. Woodson Public Charter ⁽¹⁾	\$719,805	\$26,895	\$746,700
Morris E Dailey Charter	\$1,412,290	\$206,283	\$1,618,573
Kepler Neighborhood	\$74,074	\$142,964	\$217,038
School of Unlimited Learning	\$0	\$88,649	\$88,649
Sierra Charter	\$2,305,761	(\$80,413)	\$2,225,348
University High ⁽²⁾	\$2,103,668	(\$179,194)	\$1,924,474
Valley Arts and Sciences	\$833,494	(\$13,502)	\$819,992
Valley Preparatory Academy ⁽³⁾	\$419,760	\$61,151	\$480,911

⁽¹⁾ Charter G Woodson Public Charter's beginning balance was restated. Previously reported at \$872,698.

⁽²⁾ University High beginning balance was restated. Previously reported at \$2,046,329.

⁽³⁾ Valley Preparatory Academy Charter's beginning balance was restated. Previously reported at \$423,307.

2014/15 Year-End Budget Revision

The 2014/15 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds. A year-end budget revision for the Restricted General Fund, Adult Education Fund, Cafeteria Fund, Measure A Bond and Redemption Fund, Measure K Bond and Redemption Fund, Measure Q Bond and Redemption Fund, 1977/87 Tax Override Fund, Health Fund, Workers' Compensation Fund, and the Defined Benefits Fund is submitted for the Board's consideration.

New Financial Reporting Requirements for CalSTRS - The Governmental Accounting Standards Board (GASB) made fundamental changes to how state and local governments account for their costs and obligations relating to employee pensions. In July 2015, the California Department of Education provided guidance on how to record both the State's contribution and expenditure which totaled \$16.4 million in each appropriate fund. These changes are included in the year-end budget revision for the Restricted General Fund and Adult Education Fund.

2015/16 Gann Limit

Included in the Board binders is Resolution No. 15-13 for adopting the district's Gann Appropriation Limit for fiscal year 2015/16. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2015. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907 or Ruthie Quinto at 457-6226. Thank you.

Fresno Unified School District
2014-15

Fund Name	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 62,170,032	\$ 564,214,577	\$ 498,879,871	\$ (64,713,086)	\$ 62,791,652
General Fund Restricted	\$ 8,329,833	\$ 152,310,667	\$ 216,950,464	\$ 59,287,948	\$ 2,977,984
Total General Fund	\$ 70,499,866	\$ 716,525,243	\$ 715,830,335	\$ (5,425,139)	\$ 65,769,636
Adult Education Fund	\$ 10,820	\$ 2,551,181	\$ 6,501,280	\$ 3,939,279	\$ -
Child Development Fund	-	\$ 10,545,718	\$ 10,545,718	-	\$ -
Deferred Maintenance Fund	-	\$ 1,758	\$ 3,397,934	\$ 5,248,754	\$ 1,852,578
Developer Fee Fund	\$ 5,908,856	\$ 502,365	\$ 2,109,395	\$ (13,030)	\$ 4,288,796
Adult Education Building Fund	\$ 2,137,805	\$ 29,581	\$ -	\$ -	\$ 2,167,386
Measure K Series F Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure K Series G Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q Series A Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q Series B Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q Series C Building Fund	\$ 43,565,046	\$ 468,274	\$ 36,000	\$ (43,997,320)	\$ -
Measure Q Series D Building Fund	\$ -	\$ 651,432	\$ 426,988	\$ 58,690,481	\$ 58,914,925
Total Building Funds	\$ 45,702,852	\$ 1,149,287	\$ 462,988	\$ 14,693,161	\$ 61,082,311
County School Facility Fund	\$ 16,408,798	\$ (177,379)	\$ 46,944,726	\$ 42,581,863	\$ 11,868,557
Special Reserve for Capital Outlay	\$ 7,180,837	\$ 77,762	\$ 55,005	\$ (2,100,000)	\$ 5,103,593
Total Bond Int and Redemption	\$ 29,954,635	\$ 34,294,045	\$ 36,118,595	\$ 642,584	\$ 28,772,670
1977/78 Tax Override Fund	\$ 0	\$ 1,110	\$ -	\$ (1,110)	\$ -
Cafeteria Fund	\$ 10,357,219	\$ 47,615,299	\$ 47,768,408	\$ -	\$ 10,204,110
Health Fund	\$ 16,986,385	\$ 130,632,580	\$ 138,273,994	\$ (2,000,000)	\$ 7,344,971
Liability Fund	\$ 745,837	\$ 3,423,715	\$ 2,992,659	\$ -	\$ 1,176,892
Workers' Compensation Fund	\$ (14,256,057)	\$ 9,611,880	\$ 7,648,148	\$ -	\$ (12,292,326)
Defined Benefits Fund	\$ 8,920,828	\$ 985,447	\$ 798,236	\$ -	\$ 9,108,039
Total Internal Service Funds	\$ 12,396,992	\$ 144,653,621	\$ 149,713,037	\$ (2,000,000)	\$ 5,337,577
Post Retirement Fund	\$ 22,930,536	\$ (159,331)	\$ 23,574	\$ 3,500,000	\$ 26,247,632
TOTALS	\$ 221,351,411	\$ 957,580,680	\$ 1,019,470,993	\$ 61,066,362	\$ 220,527,460

Charter Schools

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
A Civil Entrepreneur Leadership*	\$ -	\$ -	\$ -	\$ -	\$ -	63
Carter G Woodson Public Charter	\$ 719,805	\$ 2,971,889	\$ 2,944,994	\$ -	\$ 746,700	300
Morris E Dailey Charter	\$ 1,412,290	\$ 2,685,241	\$ 2,478,957	\$ -	\$ 1,618,573	364
Kepler	\$ 74,074	\$ 2,235,802	\$ 2,092,706	\$ (133)	\$ 217,038	228
Sierra	\$ 2,305,761	\$ 4,375,795	\$ 4,456,209	\$ -	\$ 2,225,348	496
School of Unlimited Learning	\$ -	\$ 2,071,312	\$ 1,982,662	\$ -	\$ 88,649	184
University High	\$ 2,103,668	\$ 4,074,561	\$ 4,253,754	\$ -	\$ 1,924,474	472
Valley Arts and Sciences Academy	\$ 833,494	\$ 2,216,179	\$ 2,229,681	\$ -	\$ 819,992	228
Valley Preparatory Academy	\$ 419,760	\$ 3,236,678	\$ 3,175,527	\$ -	\$ 480,911	343

*Not received from Charter School

FRESNO UNIFIED SCHOOL DISTRICT

2014/15

UNAUDITED ACTUAL

FINANCIAL REPORT

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Unaudited Actuals
General Fund
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)	
A. REVENUES									
1) LCFF Sources		8010-8099	541,163,986.13	0.00	541,163,986.13	629,757,418.00	0.00	629,757,418.00	16.4%
2) Federal Revenue		8100-8299	206,685.00	67,429,802.37	67,636,487.37	228,161.00	77,581,512.00	77,809,673.00	15.0%
3) Other State Revenue		8300-8599	14,918,753.46	73,926,950.95	88,845,704.41	51,194,467.00	49,798,545.00	100,993,012.00	13.7%
4) Other Local Revenue		8600-8799	7,925,152.24	10,953,913.29	18,879,065.53	7,386,018.00	9,252,136.00	16,638,154.00	-11.9%
5) TOTAL, REVENUES			564,214,576.83	152,310,666.61	716,525,243.44	688,566,064.00	136,632,193.00	825,198,257.00	15.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	249,225,576.31	76,861,551.61	326,087,127.92	277,932,878.00	71,768,568.00	349,701,446.00	7.2%
2) Classified Salaries		2000-2999	64,382,056.31	36,234,100.46	100,616,156.77	69,549,865.00	35,504,450.00	105,054,315.00	4.4%
3) Employee Benefits		3000-3999	118,508,499.05	59,760,535.40	178,269,034.45	140,414,452.00	45,543,706.00	185,958,158.00	4.3%
4) Books and Supplies		4000-4999	21,206,361.68	18,246,110.11	39,452,471.79	46,409,721.00	21,976,590.00	68,386,311.00	73.3%
5) Services and Other Operating Expenditures		5000-5999	45,921,467.20	19,455,947.55	65,377,414.75	54,751,562.00	23,547,157.00	78,298,719.00	19.8%
6) Capital Outlay		6000-6999	5,215,427.51	214,353.37	5,429,780.88	12,178,702.00	1,733,095.00	13,911,797.00	156.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,846,561.00	586,141.80	2,432,702.80	2,176,036.00	400,000.00	2,576,036.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,426,078.29)	5,591,723.46	(1,834,354.83)	(8,633,678.00)	6,527,252.00	(2,106,426.00)	14.8%
9) TOTAL, EXPENDITURES			498,879,870.77	216,950,463.76	715,830,334.53	594,779,538.00	207,000,818.00	801,780,356.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			65,334,706.06	(64,639,797.15)	694,908.91	93,786,526.00	(70,368,625.00)	23,417,901.00	3269.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	14,140.08	3,148,753.68	3,162,893.76	7,500.00	3,356,409.00	3,363,909.00	6.4%
b) Transfers Out		7600-7629	5,439,278.99	3,148,753.68	8,588,032.67	5,342,078.00	3,356,409.00	8,698,487.00	1.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	26,904,462.00	0.00	26,904,462.00	New
3) Contributions		8980-8999	(59,287,947.52)	59,287,947.52	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,713,086.43)	59,287,947.52	(5,425,138.91)	(100,402,437.00)	68,163,397.00	(32,239,040.00)	494.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			621,619.63	(5,351,849.63)	(4,730,230.00)	(6,615,911.00)	(2,205,228.00)	(8,821,139.00)	86.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,170,032.23	8,329,833.35	70,499,865.58	62,791,651.86	2,977,983.72	65,769,635.58	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,170,032.23	8,329,833.35	70,499,865.58	62,791,651.86	2,977,983.72	65,769,635.58	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,170,032.23	8,329,833.35	70,499,865.58	62,791,651.86	2,977,983.72	65,769,635.58	-6.7%
2) Ending Balance, June 30 (E + F1e)			62,791,651.86	2,977,983.72	65,769,635.58	56,175,740.86	772,755.72	56,948,496.58	-13.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	62,646.87	0.00	62,646.87	62,646.87	0.00	62,646.87	0.0%
Stores		9712	2,483,396.54	0.00	2,483,396.54	2,483,396.54	0.00	2,483,396.54	0.0%
Prepaid Expenditures		9713	33,005.00	0.00	33,005.00	33,005.00	0.00	33,005.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,977,983.72	2,977,983.72	0.00	802,532.00	802,532.00	-73.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	10,615,422.00	0.00	10,615,422.00	5,100,000.00	0.00	5,100,000.00	-52.0%
Security One-Time Funds	0000	9780	3,015,270.00		3,015,270.00				
Technology (Microsoft Voucher)	0000	9780	2,340,079.00		2,340,079.00				
High School Facilities Projects	0000	9780	1,058,502.00		1,058,502.00				
Routine Maint. Truck Replacement	0000	9780	1,018,523.00		1,018,523.00				
Transportation - Fueling Station	0000	9780	885,400.00		885,400.00				
K-8 Math Adoption	0000	9780	824,761.00		824,761.00				
Extended Day - One Time	0000	9780	496,097.00		496,097.00				
Middle School Rebranding	0000	9780	336,863.00		336,863.00				
Technology One-Time Funds	0000	9780	215,045.00		215,045.00				
Transportation-Tank Replacement	0000	9780	204,554.00		204,554.00				
Parent University Carryover	0000	9780	100,000.00		100,000.00				
Chief Academic Reconfiguration Work	0000	9780	94,328.00		94,328.00				
Athletics Wrestling Mats	0000	9780	26,000.00		26,000.00				
e) Unassigned/unappropriated									

Unaudited Actuals
General Fund
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)	
Reserve for Economic Uncertainties		9789	49,597,181.45	0.00	49,597,181.45	38,573,742.24	0.00	38,573,742.24	-22.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	9,922,950.21	(29,776.28)	9,893,173.93	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	100,452,971.37	(5,350,610.19)	95,102,361.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	44,500.19	0.00	44,500.19				
c) in Revolving Fund		9130	62,646.87	0.00	62,646.87				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,176,757.93	17,410,058.41	23,586,816.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,675,573.43	248,753.68	5,924,327.11				
6) Stores		9320	2,483,396.54	0.00	2,483,396.54				
7) Prepaid Expenditures		9330	33,005.00	0.00	33,005.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			114,928,851.33	12,308,201.90	127,237,053.23				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	51,830,561.22	5,048,614.18	56,879,175.40				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	306,638.25	335,734.82	642,373.07				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,945,869.18	3,945,869.18				
6) TOTAL, LIABILITIES			52,137,199.47	9,330,218.18	61,467,417.65				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			62,791,651.86	2,977,983.72	65,769,635.58				

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	401,339,025.00	0.00	401,339,025.00	505,217,071.00	0.00	505,217,071.00	25.9%
Education Protection Account State Aid - Current Year		8012	94,555,313.00	0.00	94,555,313.00	81,572,177.00	0.00	81,572,177.00	-13.7%
State Aid - Prior Years		8019	(243,370.00)	0.00	(243,370.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	636,652.41	0.00	636,652.41	636,652.00	0.00	636,652.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	313,754.89	0.00	313,754.89	313,755.00	0.00	313,755.00	0.0%
County & District Taxes Secured Roll Taxes		8041	50,398,402.32	0.00	50,398,402.32	50,478,794.00	0.00	50,478,794.00	0.2%
Unsecured Roll Taxes		8042	2,421,945.58	0.00	2,421,945.58	2,378,028.00	0.00	2,378,028.00	-1.8%
Prior Years' Taxes		8043	441,282.85	0.00	441,282.85	363,680.00	0.00	363,680.00	-17.6%
Supplemental Taxes		8044	1,014,319.31	0.00	1,014,319.31	961,802.00	0.00	961,802.00	-5.2%
Education Revenue Augmentation Fund (ERAF)		8045	(9,465,366.06)	0.00	(9,465,366.06)	(10,914,697.00)	0.00	(10,914,697.00)	15.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,019,167.97	0.00	2,019,167.97	918,521.00	0.00	918,521.00	-54.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	10,422.51	0.00	10,422.51	4,003.00	0.00	4,003.00	-61.6%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			543,441,549.78	0.00	543,441,549.78	631,929,786.00	0.00	631,929,786.00	16.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,277,563.65)	0.00	(2,277,563.65)	(2,172,368.00)	0.00	(2,172,368.00)	-4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL, LCFF SOURCES			541,163,986.13	0.00	541,163,986.13	629,757,418.00	0.00	629,757,418.00	16.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,270,318.07	13,270,318.07	0.00	13,270,318.00	13,270,318.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,913,669.52	1,913,669.52	0.00	1,760,748.00	1,760,748.00	-8.0%
Child Nutrition Programs		8220	0.00	1,593,407.24	1,593,407.24	0.00	1,671,287.00	1,671,287.00	4.9%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	240,516.38	240,516.38	0.00	277,940.00	277,940.00	15.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		37,760,207.48	37,760,207.48		47,120,504.00	47,120,504.00	24.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		109,150.96	109,150.96		129,307.00	129,307.00	18.5%
NCLB: Title II, Part A, Teacher Quality	4035	8290		4,795,915.20	4,795,915.20		6,213,381.00	6,213,381.00	29.6%
NCLB: Title III, Immigrant Education Program	4201	8290		49,921.47	49,921.47		64,899.00	64,899.00	30.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,115,078.08	2,115,078.08		1,621,846.00	1,621,846.00	-23.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		1,367,130.62	1,367,130.62		825,000.00	825,000.00	-39.7%
Vocational and Applied Technology Education	3500-3699	8290		1,093,366.01	1,093,366.01		1,093,366.00	1,093,366.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	206,685.00	3,121,121.34	3,327,806.34	228,161.00	3,532,916.00	3,761,077.00	13.0%
TOTAL, FEDERAL REVENUE			206,685.00	67,429,802.37	67,636,487.37	228,161.00	77,581,512.00	77,809,673.00	15.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		36,164,016.24	36,164,016.24		36,326,732.00	36,326,732.00	0.4%
Prior Years	6500	8319		1,048,360.00	1,048,360.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,135,094.00	1,135,094.00	0.00	1,135,094.00	1,135,094.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,410,977.00	0.00	4,410,977.00	40,585,740.00	0.00	40,585,740.00	820.1%
Lottery - Unrestricted and Instructional Materials		8560	9,642,777.39	2,788,702.00	12,431,479.39	9,385,600.00	2,493,050.00	11,878,650.00	-4.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,698,971.19	3,698,971.19		3,751,988.00	3,751,988.00	1.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,294,341.00	1,294,341.00		0.00	0.00	-100.0%

Unaudited Actuals
General Fund
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)	
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		5,189,187.17	5,189,187.17		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	864,999.07	22,608,279.35	23,473,278.42	1,223,127.00	6,091,681.00	7,314,808.00	-68.8%
TOTAL, OTHER STATE REVENUE			14,918,753.46	73,926,950.95	88,845,704.41	51,194,467.00	49,798,545.00	100,993,012.00	13.7%

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 LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	268,549.68	268,549.68	0.00	1,040,097.00	1,040,097.00	287.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	42,527.00	0.00	42,527.00	New
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	334,112.37	0.00	334,112.37	300,057.00	0.00	300,057.00	-10.2%
Interest		8660	1,055,033.79	0.00	1,055,033.79	900,000.00	0.00	900,000.00	-14.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
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	526,892.10	2,879,121.29	3,406,013.39	600,000.00	2,755,278.00	3,355,278.00	-1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	717,910.55	0.00	717,910.55	758,213.00	0.00	758,213.00	5.6%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,291,203.43	7,806,242.32	13,097,445.75	4,785,221.00	5,456,761.00	10,241,982.00	-21.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,925,152.24	10,953,913.29	18,879,065.53	7,386,018.00	9,252,136.00	16,638,154.00	-11.9%
TOTAL, REVENUES			564,214,576.83	152,310,666.61	716,525,243.44	688,566,064.00	136,632,193.00	825,198,257.00	15.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	205,368,723.99	55,468,389.15	260,837,113.14	230,087,629.00	50,982,101.00	281,069,730.00	7.8%
Certificated Pupil Support Salaries		1200	10,874,610.20	7,923,937.67	18,798,547.87	11,759,798.00	8,326,939.00	20,086,737.00	6.9%
Certificated Supervisors' and Administrators' Salaries		1300	32,653,285.36	11,708,307.61	44,361,592.97	35,725,964.00	11,079,796.00	46,805,760.00	5.5%
Other Certificated Salaries		1900	328,956.76	1,760,917.18	2,089,873.94	359,487.00	1,379,732.00	1,739,219.00	-16.8%
TOTAL, CERTIFICATED SALARIES			249,225,576.31	76,861,551.61	326,087,127.92	277,932,878.00	71,768,568.00	349,701,446.00	7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,390,937.52	17,894,823.62	21,285,761.14	3,318,636.00	17,632,968.00	20,951,604.00	-1.6%
Classified Support Salaries		2200	32,303,460.33	12,780,936.07	45,084,396.40	34,134,258.00	12,952,962.00	47,087,220.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	6,263,131.98	1,924,907.22	8,188,039.20	7,520,132.00	1,687,030.00	9,207,162.00	12.4%
Clerical, Technical and Office Salaries		2400	19,517,953.74	3,181,538.35	22,699,492.09	21,950,707.00	2,754,834.00	24,705,541.00	8.8%
Other Classified Salaries		2900	2,906,572.74	451,895.20	3,358,467.94	2,626,132.00	476,656.00	3,102,788.00	-7.6%
TOTAL, CLASSIFIED SALARIES			64,382,056.31	36,234,100.46	100,616,156.77	69,549,865.00	35,504,450.00	105,054,315.00	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,701,567.86	22,506,280.66	44,207,848.52	29,577,537.00	7,689,065.00	37,266,602.00	-15.7%
PERS		3201-3202	6,510,584.54	3,734,894.38	10,245,478.92	7,210,400.00	3,839,337.00	11,049,737.00	7.8%
OASDI/Medicare/Alternative		3301-3302	7,708,375.89	3,596,905.40	11,305,281.29	8,898,532.00	3,615,689.00	12,514,221.00	10.7%
Health and Welfare Benefits		3401-3402	45,659,034.80	18,359,266.33	64,018,301.13	56,110,090.00	19,611,527.00	75,721,617.00	18.3%
Unemployment Insurance		3501-3502	151,125.56	54,042.44	205,168.00	172,733.00	53,983.00	226,716.00	10.5%
Workers' Compensation		3601-3602	6,238,413.43	2,318,588.87	8,557,002.30	7,332,126.00	2,298,193.00	9,630,319.00	12.5%
OPEB, Allocated		3701-3702	22,480,152.12	9,042,623.46	31,522,775.58	22,790,416.00	8,241,884.00	31,032,300.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,059,244.85	147,933.86	8,207,178.71	8,322,618.00	194,028.00	8,516,646.00	3.8%
TOTAL, EMPLOYEE BENEFITS			118,508,499.05	59,760,535.40	178,269,034.45	140,414,452.00	45,543,706.00	185,958,158.00	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,420,909.91	1,204,153.22	6,625,063.13	10,076,503.00	1,000,408.00	11,076,911.00	67.2%
Books and Other Reference Materials		4200	286,708.19	1,705,776.52	1,992,484.71	913,287.00	7,830,058.00	8,743,345.00	338.8%
Materials and Supplies		4300	13,479,529.82	10,794,147.74	24,273,677.56	20,627,061.00	10,802,080.00	31,429,141.00	29.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,017,833.24	2,998,629.31	5,016,462.55	14,788,370.00	730,833.00	15,519,203.00	209.4%
Food		4700	1,380.52	1,543,403.32	1,544,783.84	4,500.00	1,613,211.00	1,617,711.00	4.7%
TOTAL, BOOKS AND SUPPLIES			21,206,361.68	18,246,110.11	39,452,471.79	46,409,721.00	21,976,590.00	68,386,311.00	73.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	12,710,772.39	8,888,844.55	21,599,616.94	13,658,023.00	9,136,128.00	22,794,151.00	5.5%
Travel and Conferences		5200	817,560.06	809,302.01	1,626,862.07	1,070,548.00	1,230,488.00	2,301,036.00	41.4%
Dues and Memberships		5300	114,394.20	0.00	114,394.20	123,230.00	600.00	123,830.00	8.2%
Insurance		5400 - 5450	2,318,277.58	836,393.68	3,154,671.26	2,520,626.00	802,549.00	3,323,175.00	5.3%
Operations and Housekeeping Services		5500	18,100,527.76	98,845.76	18,199,373.52	19,948,145.00	65,684.00	20,013,829.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,685,465.76	2,763,205.45	6,448,671.21	4,372,171.00	2,548,562.00	6,920,733.00	7.3%
Transfers of Direct Costs		5710	(2,078,554.25)	2,078,554.25	0.00	(1,800,224.00)	1,800,224.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(184,219.19)	(1,465,769.72)	(1,649,988.91)	(106,979.00)	(1,678,805.00)	(1,785,784.00)	8.2%
Professional/Consulting Services and Operating Expenditures		5800	9,696,327.40	5,434,108.10	15,130,435.50	14,363,267.00	9,468,866.00	23,832,133.00	57.5%
Communications		5900	740,915.49	12,463.47	753,378.96	602,755.00	172,861.00	775,616.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,921,467.20	19,455,947.55	65,377,414.75	54,751,562.00	23,547,157.00	78,298,719.00	19.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	8,536.50	0.00	8,536.50	10,000,435.00	0.00	10,000,435.00	117049.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,871,124.77	159,959.32	5,031,084.09	482,459.00	771,595.00	1,254,054.00	-75.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	234,036.59	54,394.05	288,430.64	1,149,892.00	25,000.00	1,174,892.00	307.3%
Equipment Replacement		6500	101,729.65	0.00	101,729.65	545,916.00	936,500.00	1,482,416.00	1357.2%
TOTAL, CAPITAL OUTLAY			5,215,427.51	214,353.37	5,429,780.88	12,178,702.00	1,733,095.00	13,911,797.00	156.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	24,571.00	0.00	24,571.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,069,667.00	586,141.80	1,655,808.80	1,407,356.00	400,000.00	1,807,356.00	9.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	752,323.00	0.00	752,323.00	768,680.00	0.00	768,680.00	2.2%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
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)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,846,561.00	586,141.80	2,432,702.80	2,176,036.00	400,000.00	2,576,036.00	5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,591,723.46)	5,591,723.46	0.00	(6,527,252.00)	6,527,252.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,834,354.83)	0.00	(1,834,354.83)	(2,106,426.00)	0.00	(2,106,426.00)	14.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,426,078.29)	5,591,723.46	(1,834,354.83)	(8,633,678.00)	6,527,252.00	(2,106,426.00)	14.8%
TOTAL, EXPENDITURES			498,879,870.77	216,950,463.76	715,830,334.53	594,779,538.00	207,000,818.00	801,780,356.00	12.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,140.08	3,148,753.68	3,162,893.76	7,500.00	3,356,409.00	3,363,909.00	6.4%
(a) TOTAL, INTERFUND TRANSFERS IN			14,140.08	3,148,753.68	3,162,893.76	7,500.00	3,356,409.00	3,363,909.00	6.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,439,278.99	3,148,753.68	8,588,032.67	5,342,078.00	3,356,409.00	8,698,487.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,439,278.99	3,148,753.68	8,588,032.67	5,342,078.00	3,356,409.00	8,698,487.00	1.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
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)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	26,904,462.00	0.00	26,904,462.00	New
(d) TOTAL, USES			0.00	0.00	0.00	26,904,462.00	0.00	26,904,462.00	New
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(59,287,947.52)	59,287,947.52	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(59,287,947.52)	59,287,947.52	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(64,713,086.43)	59,287,947.52	(5,425,138.91)	(100,402,437.00)	68,163,397.00	(32,239,040.00)	494.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	541,163,986.13	0.00	541,163,986.13	629,757,418.00	0.00	629,757,418.00	16.4%
2) Federal Revenue		8100-8299	206,685.00	67,429,802.37	67,636,487.37	228,161.00	77,581,512.00	77,809,673.00	15.0%
3) Other State Revenue		8300-8599	14,918,753.46	73,926,950.95	88,845,704.41	51,194,467.00	49,798,545.00	100,993,012.00	13.7%
4) Other Local Revenue		8600-8799	7,925,152.24	10,953,913.29	18,879,065.53	7,386,018.00	9,252,136.00	16,638,154.00	-11.9%
5) TOTAL, REVENUES			564,214,576.83	152,310,666.61	716,525,243.44	688,566,064.00	136,632,193.00	825,198,257.00	15.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		295,943,422.37	131,121,824.96	427,065,247.33	355,806,999.00	116,895,932.00	472,702,931.00	10.7%
2) Instruction - Related Services	2000-2999		66,018,107.05	29,497,033.58	95,515,140.63	77,723,823.00	27,315,640.00	105,039,463.00	10.0%
3) Pupil Services	3000-3999		36,181,330.15	24,873,332.84	61,054,662.99	39,994,147.00	24,969,304.00	64,963,451.00	6.4%
4) Ancillary Services	4000-4999		9,244,415.52	4,325,098.87	13,569,514.39	9,968,369.00	4,175,113.00	14,143,482.00	4.2%
5) Community Services	5000-5999		1,051,574.71	14,582.79	1,066,157.50	2,144,016.00	30,709.00	2,174,725.00	104.0%
6) Enterprise	6000-6999		1,956,797.39	40,649.00	1,997,446.39	2,176,619.00	0.00	2,176,619.00	9.0%
7) General Administration	7000-7999		21,459,392.06	7,440,710.39	28,900,102.45	26,375,981.00	7,705,258.00	34,081,239.00	17.9%
8) Plant Services	8000-8999		65,178,270.52	19,051,089.53	84,229,360.05	78,413,548.00	25,508,862.00	103,922,410.00	23.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,846,561.00	586,141.80	2,432,702.80	2,176,036.00	400,000.00	2,576,036.00	5.9%
10) TOTAL, EXPENDITURES			498,879,870.77	216,950,463.76	715,830,334.53	594,779,538.00	207,000,818.00	801,780,356.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			65,334,706.06	(64,639,797.15)	694,908.91	93,786,526.00	(70,368,625.00)	23,417,901.00	3269.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	14,140.08	3,148,753.68	3,162,893.76	7,500.00	3,356,409.00	3,363,909.00	6.4%
b) Transfers Out		7600-7629	5,439,278.99	3,148,753.68	8,588,032.67	5,342,078.00	3,356,409.00	8,698,487.00	1.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	26,904,462.00	0.00	26,904,462.00	New
3) Contributions		8980-8999	(59,287,947.52)	59,287,947.52	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,713,086.43)	59,287,947.52	(5,425,138.91)	(100,402,437.00)	68,163,397.00	(32,239,040.00)	494.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			621,619.63	(5,351,849.63)	(4,730,230.00)	(6,615,911.00)	(2,205,228.00)	(8,821,139.00)	86.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,170,032.23	8,329,833.35	70,499,865.58	62,791,651.86	2,977,983.72	65,769,635.58	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,170,032.23	8,329,833.35	70,499,865.58	62,791,651.86	2,977,983.72	65,769,635.58	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,170,032.23	8,329,833.35	70,499,865.58	62,791,651.86	2,977,983.72	65,769,635.58	-6.7%
2) Ending Balance, June 30 (E + F1e)			62,791,651.86	2,977,983.72	65,769,635.58	56,175,740.86	772,755.72	56,948,496.58	-13.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	62,646.87	0.00	62,646.87	62,646.87	0.00	62,646.87	0.0%
Stores		9712	2,483,396.54	0.00	2,483,396.54	2,483,396.54	0.00	2,483,396.54	0.0%
Prepaid Expenditures		9713	33,005.00	0.00	33,005.00	33,005.00	0.00	33,005.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,977,983.72	2,977,983.72	0.00	802,532.00	802,532.00	-73.1%
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)			10,615,422.00	0.00	10,615,422.00	5,100,000.00	0.00	5,100,000.00	-52.0%
Security One-Time Funds	0000	9780	3,015,270.00		3,015,270.00				
Technology (Microsoft Voucher)	0000	9780	2,340,079.00		2,340,079.00				
High School Facilities Projects	0000	9780	1,058,502.00		1,058,502.00				
Routine Maint. Truck Replacement	0000	9780	1,018,523.00		1,018,523.00				
Transportation - Fueling Station	0000	9780	885,400.00		885,400.00				
K-8 Math Adoption	0000	9780	824,761.00		824,761.00				
Extended Day - One Time	0000	9780	496,097.00		496,097.00				
Middle School Rebranding	0000	9780	336,863.00		336,863.00				
Technology One-Time Funds	0000	9780	215,045.00		215,045.00				
Transportation-Tank Replacement	0000	9780	204,554.00		204,554.00				
Parent University Carryover	0000	9780	100,000.00		100,000.00				
Chief Academic Reconfiguration Work	0000	9780	94,328.00		94,328.00				
Athletics Wrestling Mats	0000	9780	26,000.00		26,000.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	49,597,181.45	0.00	49,597,181.45	38,573,742.24	0.00	38,573,742.24	-22.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	9,922,950.21	(29,776.28)	9,893,173.93	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	239,176.72	0.00
6230	California Clean Energy Jobs Act	2,328,147.25	391,872.25
6512	Special Ed: Mental Health Services	410,659.75	410,659.75
Total, Restricted Balance		<u>2,977,983.72</u>	<u>802,532.00</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,463,325.11	1,481,153.00	1.2%
3) Other State Revenue		8300-8599	329,795.00	221,555.00	-32.8%
4) Other Local Revenue		8600-8799	758,060.83	1,382,923.00	82.4%
5) TOTAL REVENUES			2,551,180.94	3,085,631.00	20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,564,427.32	2,500,092.00	-2.5%
2) Classified Salaries		2000-2999	1,245,649.56	1,366,918.00	9.7%
3) Employee Benefits		3000-3999	1,445,852.71	1,592,581.00	10.1%
4) Books and Supplies		4000-4999	473,220.90	337,075.00	-28.8%
5) Services and Other Operating Expenditures		5000-5999	768,693.03	1,128,329.00	46.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,436.25	2,714.00	-21.0%
9) TOTAL EXPENDITURES			6,501,279.77	6,927,709.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,950,098.83)	(3,842,078.00)	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,939,278.99	3,842,078.00	-2.5%
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			3,939,278.99	3,842,078.00	-2.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,819.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,819.84	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,819.84	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,819.84	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,797.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,098.99		
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	1,172,031.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,336,928.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	174,743.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,162,185.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,336,928.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)					0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	108,200.00	108,200.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,355,125.11	1,372,953.00	1.3%
TOTAL, FEDERAL REVENUE			1,463,325.11	1,481,153.00	1.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	329,795.00	221,555.00	-32.8%
TOTAL, OTHER STATE REVENUE			329,795.00	221,555.00	-32.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,385.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	352,220.73	306,219.00	-13.1%
Interagency Services		8677	346,518.35	1,021,598.00	194.8%
Other Local Revenue					
All Other Local Revenue		8699	53,936.25	55,106.00	2.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			758,060.83	1,382,923.00	82.4%
TOTAL, REVENUES			2,551,180.94	3,085,631.00	20.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,891,479.18	1,627,274.00	-14.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	555,233.18	747,087.00	34.6%
Other Certificated Salaries		1900	117,714.96	125,731.00	6.8%
TOTAL, CERTIFICATED SALARIES			2,564,427.32	2,500,092.00	-2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	369,391.26	397,929.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	797,290.72	902,943.00	13.3%
Other Classified Salaries		2900	78,967.58	66,046.00	-16.4%
TOTAL, CLASSIFIED SALARIES			1,245,649.56	1,366,918.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	303,759.31	267,362.00	-12.0%
PERS		3201-3202	131,089.58	163,552.00	24.8%
OASDI/Medicare/Alternative		3301-3302	120,110.75	140,090.00	16.6%
Health and Welfare Benefits		3401-3402	541,431.52	658,618.00	21.6%
Unemployment Insurance		3501-3502	1,792.26	1,936.00	8.0%
Workers' Compensation		3601-3602	75,060.98	81,905.00	9.1%
OPEB, Allocated		3701-3702	266,675.27	269,047.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,933.04	10,071.00	69.7%
TOTAL, EMPLOYEE BENEFITS			1,445,852.71	1,592,581.00	10.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	58,635.57	3,113.00	-94.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	214,152.55	317,475.00	48.2%
Noncapitalized Equipment		4400	200,432.78	16,487.00	-91.8%
TOTAL, BOOKS AND SUPPLIES			473,220.90	337,075.00	-28.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	129,195.37	45,090.00	-65.1%
Travel and Conferences		5200	35,574.08	50,051.00	40.7%
Dues and Memberships		5300	0.00	2,600.00	New
Insurance		5400-5450	27,663.40	28,634.00	3.5%
Operations and Housekeeping Services		5500	266,443.86	282,500.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,901.90	64,949.00	20.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	63,746.28	73,832.00	15.8%
Professional/Consulting Services and Operating Expenditures		5800	192,105.13	577,073.00	200.4%
Communications		5900	63.01	3,600.00	5613.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			768,693.03	1,128,329.00	46.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,436.25	2,714.00	-21.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,436.25	2,714.00	-21.0%
TOTAL, EXPENDITURES			6,501,279.77	6,927,709.00	6.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,939,278.99	3,842,078.00	-2.5%
(a) TOTAL, INTERFUND TRANSFERS IN			3,939,278.99	3,842,078.00	-2.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,939,278.99	3,842,078.00	-2.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,463,325.11	1,481,153.00	1.2%
3) Other State Revenue		8300-8599	329,795.00	221,555.00	-32.8%
4) Other Local Revenue		8600-8799	758,060.83	1,382,923.00	82.4%
5) TOTAL, REVENUES			2,551,180.94	3,085,631.00	20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,903,946.79	2,712,683.00	-6.6%
2) Instruction - Related Services	2000-2999		2,542,798.11	3,071,383.00	20.8%
3) Pupil Services	3000-3999		52,701.32	29,920.00	-43.2%
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		154,032.84	199,180.00	29.3%
7) General Administration	7000-7999		3,436.25	2,714.00	-21.0%
8) Plant Services	8000-8999		844,364.46	911,829.00	8.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,501,279.77	6,927,709.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,950,098.83)	(3,842,078.00)	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,939,278.99	3,842,078.00	-2.5%
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			3,939,278.99	3,842,078.00	-2.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,819.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,819.84	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,819.84	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,819.84	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			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%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,569,467.93	1,232,172.00	-21.5%
3) Other State Revenue		8300-8599	8,909,481.35	9,967,949.00	11.9%
4) Other Local Revenue		8600-8799	66,768.85	38,000.00	-43.1%
5) TOTAL, REVENUES			10,545,718.13	11,238,121.00	6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,099,312.96	4,015,386.00	-2.0%
2) Classified Salaries		2000-2999	2,613,283.68	2,682,745.00	2.7%
3) Employee Benefits		3000-3999	3,017,908.90	3,173,798.00	5.2%
4) Books and Supplies		4000-4999	309,044.99	569,317.00	84.2%
5) Services and Other Operating Expenditures		5000-5999	180,057.03	408,308.00	126.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	326,110.57	388,567.00	19.2%
9) TOTAL, EXPENDITURES			10,545,718.13	11,238,121.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,000.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,000.00	0.00	-100.0%
d) Other Restatements					
		9795	(3,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,047,276.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,160,541.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,685,088.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,892,906.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	56,364.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,836,542.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,892,906.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	248,537.00	New
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,569,467.93	983,635.00	-37.3%
TOTAL, FEDERAL REVENUE			1,569,467.93	1,232,172.00	-21.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	12,561.00	New
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,620,184.45	9,859,356.00	14.4%
All Other State Revenue	All Other	8590	289,296.90	96,032.00	-66.8%
TOTAL, OTHER STATE REVENUE			8,909,481.35	9,967,949.00	11.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	39,700.69	8,000.00	-79.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	27,068.16	30,000.00	10.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,768.85	38,000.00	-43.1%
TOTAL, REVENUES			10,545,718.13	11,238,121.00	6.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,001,247.21	3,962,738.00	-1.0%
Certificated Pupil Support Salaries		1200	59,847.30	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	38,218.45	52,648.00	37.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,099,312.96	4,015,386.00	-2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,441,203.79	2,473,617.00	1.3%
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	172,079.89	209,128.00	21.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,613,283.68	2,682,745.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	549,107.07	418,189.00	-23.8%
PERS		3201-3202	147,716.58	182,370.00	23.5%
OASDI/Medicare/Alternative		3301-3302	207,046.76	214,374.00	3.5%
Health and Welfare Benefits		3401-3402	1,305,802.08	1,557,662.00	19.3%
Unemployment Insurance		3501-3502	3,235.25	3,365.00	4.0%
Workers' Compensation		3601-3602	138,701.33	141,956.00	2.3%
OPEB, Allocated		3701-3702	651,422.46	636,314.00	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,877.37	19,568.00	31.5%
TOTAL, EMPLOYEE BENEFITS			3,017,908.90	3,173,798.00	5.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	269,094.22	539,317.00	100.4%
Noncapitalized Equipment		4400	39,950.77	30,000.00	-24.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			309,044.99	569,317.00	84.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	911.10	700.00	-23.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	49,643.21	49,551.00	-0.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,286.47	35,842.00	-19.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,597.51	316,215.00	382.1%
Professional/Consulting Services and Operating Expenditures		5800	19,069.77	5,000.00	-73.8%
Communications		5900	548.97	1,000.00	82.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180,057.03	408,308.00	126.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	326,110.57	388,567.00	19.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			326,110.57	388,567.00	19.2%
TOTAL, EXPENDITURES			10,545,718.13	11,238,121.00	6.6%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,569,467.93	1,232,172.00	-21.5%
3) Other State Revenue		8300-8599	8,909,481.35	9,967,949.00	11.9%
4) Other Local Revenue		8600-8799	66,768.85	38,000.00	-43.1%
5) TOTAL, REVENUES			10,545,718.13	11,238,121.00	6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,836,095.31	8,834,610.00	0.0%
2) Instruction - Related Services	2000-2999		332,955.42	353,542.00	6.2%
3) Pupil Services	3000-3999		86,723.91	257,025.00	196.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		963,832.92	1,404,377.00	45.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		326,110.57	388,567.00	19.2%
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			10,545,718.13	11,238,121.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000.00	0.00	-100.0%
d) Other Restatements		9795	(3,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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			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%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,758.06	0.00	-100.0%
5) TOTAL REVENUES			1,758.06	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	55,483.47	352,660.00	535.6%
5) Services and Other Operating Expenditures		5000-5999	3,342,450.15	7,439,493.00	122.6%
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			3,397,933.62	7,792,153.00	129.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,396,175.56)	(7,792,153.00)	129.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,248,753.68	7,792,153.00	48.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			5,248,753.68	7,792,153.00	48.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,852,578.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,852,578.12	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,852,578.12	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,852,578.12	New
2) Ending Balance, June 30 (E + F1e)			1,852,578.12	1,852,578.12	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	1,852,578.12	1,852,578.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	135,963.82		
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	623.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,389,118.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,525,705.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	672,949.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	177.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			673,127.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,852,578.12		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,758.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,758.06	0.00	-100.0%
TOTAL, REVENUES			1,758.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,483.47	352,660.00	535.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,483.47	352,660.00	535.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,108,871.18	6,762,544.00	117.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	188,645.97	407,560.00	116.0%
Professional/Consulting Services and Operating Expenditures		5800	44,933.00	269,389.00	499.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,342,450.15	7,439,493.00	122.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,397,933.62	7,792,153.00	129.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,248,753.68	7,792,153.00	48.5%
(a) TOTAL, INTERFUND TRANSFERS IN			5,248,753.68	7,792,153.00	48.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,248,753.68	7,792,153.00	48.5%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,758.06	0.00	-100.0%
5) TOTAL, REVENUES			1,758.06	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,397,933.62	7,792,153.00	129.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,397,933.62	7,792,153.00	129.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,396,175.56)	(7,792,153.00)	129.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,248,753.68	7,792,153.00	48.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,248,753.68	7,792,153.00	48.5%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,852,578.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,852,578.12	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,852,578.12	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,852,578.12	New
2) Ending Balance, June 30 (E + F1e)			1,852,578.12	1,852,578.12	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	1,852,578.12	1,852,578.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,149,286.64	225,357.00	-80.4%
5) TOTAL, REVENUES			1,149,286.64	225,357.00	-80.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	462,988.12	54,000.00	-88.3%
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			462,988.12	54,000.00	-88.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			686,298.52	171,357.00	-75.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,730,616.48	72,267,372.00	58.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,423,777.57	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,693,161.09	(72,267,372.00)	-591.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,379,459.61	(72,096,015.00)	-568.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	45,702,851.54	61,082,311.15	33.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			45,702,851.54	61,082,311.15	33.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			45,702,851.54	61,082,311.15	33.7%
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	61,082,311.15	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(11,013,703.85)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,633,053.18		
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	270,499.80		
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			77,903,552.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,821,241.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,821,241.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			61,082,311.15		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,149,286.64	225,357.00	-80.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,149,286.64	225,357.00	-80.4%
TOTAL, REVENUES			1,149,286.64	225,357.00	-80.4%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	462,988.12	54,000.00	-88.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			462,988.12	54,000.00	-88.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			462,988.12	54,000.00	-88.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	45,730,616.48	72,267,372.00	58.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,730,616.48	72,267,372.00	58.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	59,996,789.45	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	426,988.12	0.00	-100.0%
(c) TOTAL, SOURCES			60,423,777.57	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,693,161.09	(72,267,372.00)	-591.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,149,286.64	225,357.00	-80.4%
5) TOTAL, REVENUES			1,149,286.64	225,357.00	-80.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	462,988.12	54,000.00	-88.3%
10) TOTAL, EXPENDITURES			462,988.12	54,000.00	-88.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			686,298.52	171,357.00	-75.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,730,616.48	72,267,372.00	58.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,423,777.57	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,693,161.09	(72,267,372.00)	-591.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,379,459.61	(72,096,015.00)	-568.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,702,851.54	61,082,311.15	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,702,851.54	61,082,311.15	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,702,851.54	61,082,311.15	33.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	61,082,311.15	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(11,013,703.85)	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	502,365.25	272,500.00	-45.8%
5) TOTAL, REVENUES			502,365.25	272,500.00	-45.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,277.76	0.00	-100.0%
3) Employee Benefits		3000-3999	26,875.08	0.00	-100.0%
4) Books and Supplies		4000-4999	164,395.88	43,955.00	-73.3%
5) Services and Other Operating Expenditures		5000-5999	1,788,443.22	2,554,523.00	42.8%
6) Capital Outlay		6000-6999	68,403.06	1,764,127.00	2479.0%
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			2,109,395.00	4,362,605.00	106.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,607,029.75)	(4,090,105.00)	154.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,029.65	7,500.00	-42.4%
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			(13,029.65)	(7,500.00)	-42.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,620,059.40)	(4,097,605.00)	152.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,908,855.60	4,288,796.20	-27.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,908,855.60	4,288,796.20	-27.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,908,855.60	4,288,796.20	-27.4%
2) Ending Balance, June 30 (E + F1e)					
			4,288,796.20	191,191.20	-95.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	4,288,796.20	191,191.20	-95.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,444,717.62		
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	15,908.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	71,939.46		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,532,565.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	65,957.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	177,812.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			243,769.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,288,796.20		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	68,043.47	22,500.00	-66.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	434,321.78	250,000.00	-42.4%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			502,365.25	272,500.00	-45.8%
TOTAL, REVENUES			502,365.25	272,500.00	-45.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	38,178.72	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	5,971.72	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	17,127.32	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,277.76	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,230.67	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,479.42	0.00	-100.0%
Health and Welfare Benefits		3401-3402	9,233.43	0.00	-100.0%
Unemployment Insurance		3501-3502	29.39	0.00	-100.0%
Workers' Compensation		3601-3602	1,237.77	0.00	-100.0%
OPEB, Allocated		3701-3702	4,547.81	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	116.59	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			26,875.08	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	164,395.88	43,955.00	-73.3%
TOTAL, BOOKS AND SUPPLIES			164,395.88	43,955.00	-73.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	455.63	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,343,171.73	1,973,337.00	46.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,775.43	297,613.00	415.1%
Professional/Consulting Services and Operating Expenditures		5800	387,040.43	283,573.00	-26.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,788,443.22	2,554,523.00	42.8%
CAPITAL OUTLAY					
Land		6100	6,823.50	1,065,568.00	15516.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,579.56	698,559.00	1034.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,403.06	1,764,127.00	2479.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,109,395.00	4,362,605.00	106.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,029.65	7,500.00	-42.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,029.65	7,500.00	-42.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,029.65)	(7,500.00)	-42.4%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	502,365.25	272,500.00	-45.8%
5) TOTAL, REVENUES			502,365.25	272,500.00	-45.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,109,395.00	4,362,605.00	106.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,109,395.00	4,362,605.00	106.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,607,029.75)	(4,090,105.00)	154.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,029.65	7,500.00	-42.4%
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			(13,029.65)	(7,500.00)	-42.4%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,620,059.40)	(4,097,605.00)	152.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,908,855.60	4,288,796.20	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,908,855.60	4,288,796.20	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,908,855.60	4,288,796.20	-27.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			4,288,796.20	191,191.20	-95.5%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,288,796.20	191,191.20	-95.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(370,927.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	193,548.46	0.00	-100.0%
5) TOTAL, REVENUES			(177,378.54)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	579,177.64	0.00	-100.0%
3) Employee Benefits		3000-3999	235,983.05	0.00	-100.0%
4) Books and Supplies		4000-4999	158,456.77	4,341,221.00	2639.7%
5) Services and Other Operating Expenditures		5000-5999	2,334,286.03	14,121,308.00	505.0%
6) Capital Outlay		6000-6999	43,636,822.24	63,360,601.00	45.2%
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			46,944,725.73	81,823,130.00	74.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,122,104.27)	(81,823,130.00)	73.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,581,862.80	66,575,219.00	56.3%
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			42,581,862.80	66,575,219.00	56.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,540,241.47)	(15,247,911.00)	235.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,408,798.08	11,868,556.61	-27.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,408,798.08	11,868,556.61	-27.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,408,798.08	11,868,556.61	-27.7%
2) Ending Balance, June 30 (E + F1e)					
			11,868,556.61	(3,379,354.39)	-128.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	11,868,556.61	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(3,379,354.39)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,361,085.18		
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	37,003.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,242,468.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,640,557.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,286,896.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,485,104.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,772,000.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,868,556.61		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(370,927.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(370,927.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	123,116.00	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	70,432.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,548.46	0.00	-100.0%
TOTAL, REVENUES			(177,378.54)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	471,137.12	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	28,040.47	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	80,000.05	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			579,177.64	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	68,399.62	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	42,832.02	0.00	-100.0%
Health and Welfare Benefits		3401-3402	75,191.39	0.00	-100.0%
Unemployment Insurance		3501-3502	279.83	0.00	-100.0%
Workers' Compensation		3601-3602	11,701.15	0.00	-100.0%
OPEB, Allocated		3701-3702	37,034.61	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	544.43	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			235,983.05	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	158,456.77	4,341,221.00	2639.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,456.77	4,341,221.00	2639.7%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	4,308.04	13,843,362.00	321237.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	497,017.36	35,227.00	-92.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	688,553.79	236,754.00	-65.6%
Professional/Consulting Services and Operating Expenditures		5800	1,144,406.84	5,965.00	-99.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,334,286.03	14,121,308.00	505.0%
CAPITAL OUTLAY					
Land		6100	92,773.95	878.00	-99.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	41,175,744.52	63,359,723.00	53.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,368,303.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,636,822.24	63,360,601.00	45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,944,725.73	81,823,130.00	74.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,581,862.80	66,575,219.00	56.3%
(a) TOTAL, INTERFUND TRANSFERS IN			42,581,862.80	66,575,219.00	56.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,581,862.80	66,575,219.00	56.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(370,927.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	193,548.46	0.00	-100.0%
5) TOTAL, REVENUES			(177,378.54)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		46,944,725.73	81,823,130.00	74.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,944,725.73	81,823,130.00	74.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,122,104.27)	(81,823,130.00)	73.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,581,862.80	66,575,219.00	56.3%
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			42,581,862.80	66,575,219.00	56.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,540,241.47)	(15,247,911.00)	235.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,408,798.08	11,868,556.61	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,408,798.08	11,868,556.61	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,408,798.08	11,868,556.61	-27.7%
2) Ending Balance, June 30 (E + F1e)			11,868,556.61	(3,379,354.39)	-128.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	11,868,556.61	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,379,354.39)	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,761.70	38,383.00	-50.6%
5) TOTAL, REVENUES			77,761.70	38,383.00	-50.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,294.90	0.00	-100.0%
3) Employee Benefits		3000-3999	10,681.41	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,028.97	0.00	-100.0%
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			55,005.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,756.42	38,383.00	68.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,100,000.00	2,100,000.00	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			(2,100,000.00)	(2,100,000.00)	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,077,243.58)	(2,061,617.00)	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,180,836.60	5,103,593.02	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,180,836.60	5,103,593.02	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,180,836.60	5,103,593.02	-28.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,103,593.02	3,041,976.02	-40.4%
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
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,260,059.41		
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	22,256.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,608,558.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,890,874.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	198.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,787,083.27		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,787,281.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,103,593.02		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	77,761.70	38,383.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,761.70	38,383.00	-50.6%
TOTAL, REVENUES			77,761.70	38,383.00	-50.6%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,202.39	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	7,279.58	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	19,812.93	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,294.90	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,463.49	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,499.87	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,877.29	0.00	-100.0%
Unemployment Insurance		3501-3502	9.78	0.00	-100.0%
Workers' Compensation		3601-3602	419.22	0.00	-100.0%
OPEB, Allocated		3701-3702	2,269.56	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	142.20	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			10,681.41	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	154.47	0.00	-100.0%
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	10,874.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,028.97	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			55,005.28	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,100,000.00	2,100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,100,000.00	2,100,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,100,000.00)	(2,100,000.00)	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,761.70	38,383.00	-50.6%
5) TOTAL, REVENUES			77,761.70	38,383.00	-50.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,005.28	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			55,005.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,756.42	38,383.00	68.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,100,000.00	2,100,000.00	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			(2,100,000.00)	(2,100,000.00)	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,077,243.58)	(2,061,617.00)	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,180,836.60	5,103,593.02	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,180,836.60	5,103,593.02	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,180,836.60	5,103,593.02	-28.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,103,593.02	3,041,976.02	-40.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	482,644.70	352,400.00	-27.0%
4) Other Local Revenue		8600-8799	33,811,399.93	31,568,671.00	-6.6%
5) TOTAL, REVENUES			34,294,044.63	31,921,071.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	36,118,594.57	38,094,919.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,118,594.57	38,094,919.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,824,549.94)	(6,173,848.00)	238.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	642,584.46	532,389.00	-17.1%
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			642,584.46	532,389.00	-17.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,181,965.48)	(5,641,459.00)	377.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,954,635.39	28,772,669.91	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,954,635.39	28,772,669.91	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,954,635.39	28,772,669.91	-3.9%
2) Ending Balance, June 30 (E + F1e)			28,772,669.91	23,131,210.91	-19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,772,669.91	23,131,210.91	-19.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,691,184.75		
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	81,485.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,772,669.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,772,669.91		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	482,644.70	352,400.00	-27.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			482,644.70	352,400.00	-27.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	30,720,291.09	27,831,846.00	-9.4%
Unsecured Roll		8612	2,081,650.18	2,827,007.00	35.8%
Prior Years' Taxes		8613	407,362.42	454,681.00	11.6%
Supplemental Taxes		8614	375,226.19	356,231.00	-5.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	6,417.26	10,441.00	62.7%
Interest		8660	217,396.45	88,465.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,056.34	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,811,399.93	31,568,671.00	-6.6%
TOTAL, REVENUES			34,294,044.63	31,921,071.00	-6.9%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	14,790.00	10,785.00	-27.1%
Debt Service - Interest		7438	15,229,392.18	15,801,912.00	3.8%
Other Debt Service - Principal		7439	20,874,412.39	22,282,222.00	6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,118,594.57	38,094,919.00	5.5%
TOTAL, EXPENDITURES			36,118,594.57	38,094,919.00	5.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	642,584.46	532,389.00	-17.1%
(c) TOTAL, SOURCES			642,584.46	532,389.00	-17.1%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			642,584.46	532,389.00	-17.1%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	482,644.70	352,400.00	-27.0%
4) Other Local Revenue		8600-8799	33,811,399.93	31,568,671.00	-6.6%
5) TOTAL, REVENUES			34,294,044.63	31,921,071.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	36,118,594.57	38,094,919.00	5.5%
10) TOTAL, EXPENDITURES			36,118,594.57	38,094,919.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,824,549.94)	(6,173,848.00)	238.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	642,584.46	532,389.00	-17.1%
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			642,584.46	532,389.00	-17.1%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,181,965.48)	(5,641,459.00)	377.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,954,635.39	28,772,669.91	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,954,635.39	28,772,669.91	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,954,635.39	28,772,669.91	-3.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,772,669.91	23,131,210.91	-19.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,106.35	0.00	-100.0%
5) TOTAL, REVENUES			1,110.43	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,110.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,110.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,110.43)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,098.65		
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	11.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,110.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,110.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,110.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4.08	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4.08	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	(2,558.60)	0.00	-100.0%
Unsecured Roll		8612	(1,429.14)	0.00	-100.0%
Prior Years' Taxes		8613	3,581.33	0.00	-100.0%
Supplemental Taxes		8614	409.18	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	1,057.81	0.00	-100.0%
Interest		8660	45.77	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%
TOTAL, OTHER LOCAL REVENUE			1,106.35	0.00	-100.0%
TOTAL, REVENUES			1,110.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,110.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,110.43	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,110.43)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,106.35	0.00	-100.0%
5) TOTAL, REVENUES			1,110.43	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,110.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,110.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,110.43)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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			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%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,418,772.63	45,384,077.00	4.5%
3) Other State Revenue		8300-8599	3,289,795.24	3,372,116.00	2.5%
4) Other Local Revenue		8600-8799	906,731.42	1,051,601.00	16.0%
5) TOTAL REVENUES			47,615,299.29	49,807,794.00	4.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	76.50	0.00	-100.0%
2) Classified Salaries		2000-2999	11,541,497.11	11,433,737.00	-0.9%
3) Employee Benefits		3000-3999	7,481,026.32	7,841,727.00	4.8%
4) Books and Supplies		4000-4999	23,735,432.68	25,404,353.00	7.0%
5) Services and Other Operating Expenses		5000-5999	3,121,108.40	3,003,753.00	-3.8%
6) Depreciation		6000-6999	384,458.88	371,921.00	-3.3%
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	1,504,808.01	1,715,145.00	14.0%
9) TOTAL EXPENSES			47,768,407.90	49,770,636.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,108.61)	37,158.00	-124.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(153,108.61)	37,158.00	-124.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,354,219.09	10,204,110.48	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,354,219.09	10,204,110.48	-1.4%
d) Other Restatements		9795	3,000.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,357,219.09	10,204,110.48	-1.5%
2) Ending Net Position, June 30 (E + F1e)			10,204,110.48	10,241,268.48	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,113,538.55	2,113,538.55	0.0%
b) Restricted Net Position		9797	8,090,571.93	8,127,729.93	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,232,491.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,363,687.78		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,323,550.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,943,554.41		
6) Stores		9320	943,515.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,174,736.39		
g) Accumulated Depreciation - Equipment		9445	(5,061,197.84)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			24,920,338.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,499,231.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,216,996.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			14,716,228.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,204,110.48		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	43,418,772.63	45,384,077.00	4.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,418,772.63	45,384,077.00	4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,288,947.24	3,372,116.00	2.5%
All Other State Revenue		8590	848.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,289,795.24	3,372,116.00	2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,073.43	362,285.00	3.5%
Interest		8660	283,329.90	342,449.00	20.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	273,328.09	346,867.00	26.9%
TOTAL, OTHER LOCAL REVENUE			906,731.42	1,051,601.00	16.0%
TOTAL, REVENUES			47,615,299.29	49,807,794.00	4.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	76.50	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			76.50	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,784,960.09	9,680,408.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	608,256.73	624,735.00	2.7%
Clerical, Technical and Office Salaries		2400	488,223.68	516,020.00	5.7%
Other Classified Salaries		2900	660,056.61	612,574.00	-7.2%
TOTAL, CLASSIFIED SALARIES			11,541,497.11	11,433,737.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,336.53	0.00	-100.0%
PERS		3201-3202	1,057,473.76	1,197,820.00	13.3%
OASDI/Medicare/Alternative		3301-3302	737,758.97	806,275.00	9.3%
Health and Welfare Benefits		3401-3402	3,608,445.66	3,904,547.00	8.2%
Unemployment Insurance		3501-3502	5,283.25	5,873.00	11.2%
Workers' Compensation		3601-3602	240,630.17	246,935.00	2.6%
OPEB, Allocated		3701-3702	1,777,294.16	1,595,031.00	-10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,803.82	85,246.00	64.6%
TOTAL, EMPLOYEE BENEFITS			7,481,026.32	7,841,727.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,008,337.35	2,802,827.00	-6.8%
Noncapitalized Equipment		4400	226,191.77	500,000.00	121.1%
Food		4700	20,500,903.56	22,101,526.00	7.8%
TOTAL, BOOKS AND SUPPLIES			23,735,432.68	25,404,353.00	7.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,669.47	33,100.00	11.6%
Dues and Memberships		5300	55,426.75	55,000.00	-0.8%
Insurance		5400-5450	85,470.23	86,401.00	1.1%
Operations and Housekeeping Services		5500	592,441.18	617,102.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,769,825.60	1,826,150.00	3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	497,676.30	291,000.00	-41.5%
Professional/Consulting Services and Operating Expenditures		5800	83,470.92	80,000.00	-4.2%
Communications		5900	7,127.95	15,000.00	110.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,121,108.40	3,003,753.00	-3.8%
DEPRECIATION					
Depreciation Expense		6900	384,458.88	371,921.00	-3.3%
TOTAL, DEPRECIATION			384,458.88	371,921.00	-3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,504,808.01	1,715,145.00	14.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,504,808.01	1,715,145.00	14.0%
TOTAL, EXPENSES			47,768,407.90	49,770,636.00	4.2%

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

Unaudited Actuals
Cafeteria Enterprise Fund
Expenses by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,418,772.63	45,384,077.00	4.5%
3) Other State Revenue		8300-8599	3,289,795.24	3,372,116.00	2.5%
4) Other Local Revenue		8600-8799	906,731.42	1,051,601.00	16.0%
5) TOTAL, REVENUES			47,615,299.29	49,807,794.00	4.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		45,163,388.63	46,833,009.00	3.7%
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		218,210.23	319,459.00	46.4%
7) General Administration	7000-7999		1,504,808.01	1,715,145.00	14.0%
8) Plant Services	8000-8999		882,001.03	903,023.00	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			47,768,407.90	49,770,636.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(153,108.61)	37,158.00	-124.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(153,108.61)	37,158.00	-124.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,354,219.09	10,204,110.48	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,354,219.09	10,204,110.48	-1.4%
d) Other Restatements		9795	3,000.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,357,219.09	10,204,110.48	-1.5%
2) Ending Net Position, June 30 (E + F1e)			10,204,110.48	10,241,268.48	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,113,538.55	2,113,538.55	0.0%
b) Restricted Net Position		9797	8,090,571.93	8,127,729.93	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,377,222.18	7,414,380.18
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	713,349.75	713,349.75
Total, Restricted Net Position		8,090,571.93	8,127,729.93

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,653,621.46	154,068,030.00	6.5%
5) TOTAL, REVENUES			144,653,621.46	154,068,030.00	6.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,246,753.24	1,442,529.00	15.7%
3) Employee Benefits		3000-3999	577,890.08	676,883.00	17.1%
4) Books and Supplies		4000-4999	20,132.36	182,291.00	805.5%
5) Services and Other Operating Expenses		5000-5999	147,868,261.38	143,575,388.00	-2.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			149,713,037.06	145,877,091.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,059,415.60)	8,190,939.00	-261.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,059,415.60)	6,190,939.00	-187.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,396,992.49	5,337,576.89	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,396,992.49	5,337,576.89	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,396,992.49	5,337,576.89	-56.9%
2) Ending Net Position, June 30 (E + F1e)			5,337,576.89	11,528,515.89	116.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,337,576.89	11,528,515.89	116.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,405,905.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	164,935.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,297,426.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	807,902.33		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			66,676,169.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	61,306,739.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,852.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			61,338,592.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,337,576.89		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	747,084.69	727,727.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	135,217,196.46	128,765,387.00	-4.8%
All Other Fees and Contracts		8689	4,413,524.88	4,626,836.00	4.8%
Other Local Revenue					
All Other Local Revenue		8699	4,275,815.43	19,948,080.00	366.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144,653,621.46	154,068,030.00	6.5%
TOTAL, REVENUES			144,653,621.46	154,068,030.00	6.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	18,325.87	12,056.00	-34.2%
Classified Supervisors' and Administrators' Salaries		2300	484,368.91	511,480.00	5.6%
Clerical, Technical and Office Salaries		2400	739,368.33	915,470.00	23.8%
Other Classified Salaries		2900	4,690.13	3,523.00	-24.9%
TOTAL, CLASSIFIED SALARIES			1,246,753.24	1,442,529.00	15.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	139,492.70	168,260.00	20.6%
OASDI/Medicare/Alternative		3301-3302	88,577.17	104,340.00	17.8%
Health and Welfare Benefits		3401-3402	214,345.01	257,326.00	20.1%
Unemployment Insurance		3501-3502	601.31	723.00	20.2%
Workers' Compensation		3601-3602	25,339.49	30,580.00	20.7%
OPEB, Allocated		3701-3702	105,572.92	105,120.00	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,961.48	10,534.00	165.9%
TOTAL, EMPLOYEE BENEFITS			577,890.08	676,883.00	17.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,132.36	182,291.00	805.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,132.36	182,291.00	805.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,409.46	49,857.00	122.5%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	2,210,237.50	2,313,904.00	4.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,993.63	162,810.00	85.0%
Professional/Consulting Services and Operating Expenditures		5800	145,517,603.57	141,017,148.00	-3.1%
Communications		5900	30,017.22	30,669.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			147,868,261.38	143,575,388.00	-2.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			149,713,037.06	145,877,091.00	-2.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,653,621.46	154,068,030.00	6.5%
5) TOTAL, REVENUES			144,653,621.46	154,068,030.00	6.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		149,713,037.06	145,877,091.00	-2.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			149,713,037.06	145,877,091.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,059,415.60)	8,190,939.00	-261.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,059,415.60)	6,190,939.00	-187.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,396,992.49	5,337,576.89	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,396,992.49	5,337,576.89	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,396,992.49	5,337,576.89	-56.9%
2) Ending Net Position, June 30 (E + F1e)			5,337,576.89	11,528,515.89	116.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,337,576.89	11,528,515.89	116.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(159,330.97)	627,430.00	-493.8%
5) TOTAL REVENUES			(159,330.97)	627,430.00	-493.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,573.77	23,820.00	1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			23,573.77	23,820.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,904.74)	603,610.00	-430.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,317,095.26	4,103,610.00	23.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,930,536.41	26,247,631.67	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,930,536.41	26,247,631.67	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,930,536.41	26,247,631.67	14.5%
2) Ending Net Position, June 30 (E + F1e)			26,247,631.67	30,351,241.67	15.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	26,247,631.67	30,351,241.67	15.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	26,247,631.67		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			26,247,631.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			26,247,631.67		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(159,330.97)	627,430.00	-493.8%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(159,330.97)	627,430.00	-493.8%
TOTAL, REVENUES			(159,330.97)	627,430.00	-493.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,573.77	23,820.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,573.77	23,820.00	1.0%
TOTAL, EXPENSES			23,573.77	23,820.00	1.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(159,330.97)	627,430.00	-493.8%
5) TOTAL, REVENUES			(159,330.97)	627,430.00	-493.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,573.77	23,820.00	1.0%
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, EXPENSES			23,573.77	23,820.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(182,904.74)	603,610.00	-430.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,317,095.26	4,103,610.00	23.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,930,536.41	26,247,631.67	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,930,536.41	26,247,631.67	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,930,536.41	26,247,631.67	14.5%
2) Ending Net Position, June 30 (E + F1e)			26,247,631.67	30,351,241.67	15.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	26,247,631.67	30,351,241.67	15.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	26,247,631.67	30,351,241.67
Total, Restricted Net Position		<u>26,247,631.67</u>	<u>30,351,241.67</u>

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	66,534.21	66,196.58	66,545.46	66,557.90	66,557.90	66,557.90
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	66,534.21	66,196.58	66,545.46	66,557.90	66,557.90	66,557.90
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	14.85	14.85	14.85	8.00	8.00	8.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.85	14.85	14.85	8.00	8.00	8.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,549.06	66,211.43	66,560.31	66,565.90	66,565.90	66,565.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	163.35	163.35	163.35	150.36	150.36	150.36
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	163.35	163.35	163.35	150.36	150.36	150.36
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	163.35	163.35	163.35	150.36	150.36	150.36
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	55,465,234.08	(0.35)	55,465,233.73	5,671,335.10		61,136,568.83
Work in Progress	92,248,792.13	1,403.00	92,250,195.13			92,250,195.13
Total capital assets not being depreciated	147,714,026.21	1,402.65	147,715,428.86	5,671,335.10	0.00	153,386,763.96
Capital assets being depreciated:						
Land Improvements	61,668,710.17	27.59	61,668,737.76	9,340,531.71	227,378.87	70,781,890.60
Buildings	792,915,473.08	818.00	792,916,291.08	77,207,345.80	5,092,289.13	865,031,347.75
Equipment	27,728,657.25		27,728,657.25	190,864.93	10,578,785.07	17,340,737.11
Total capital assets being depreciated	882,312,840.50	845.59	882,313,686.09	86,738,742.44	15,898,453.07	953,153,975.46
Accumulated Depreciation for:						
Land Improvements	(28,273,990.23)	(1.36)	(28,273,991.59)	(5,783,493.76)	(227,378.87)	(33,830,106.48)
Buildings	(260,960,429.54)	(0.52)	(260,960,430.06)	(22,446,411.36)	(5,092,289.13)	(278,314,552.29)
Equipment	(18,928,882.68)		(18,928,882.68)		(10,748,775.19)	(8,180,107.49)
Total accumulated depreciation	(308,163,302.45)	(1.88)	(308,163,304.33)	(28,229,905.12)	(16,068,443.19)	(320,324,766.26)
Total capital assets being depreciated, net	574,149,538.05	843.71	574,150,381.76	58,508,837.32	(169,990.12)	632,829,209.20
Governmental activity capital assets, net	721,863,564.26	2,246.36	721,865,810.62	64,180,172.42	(169,990.12)	786,215,973.16
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	7,180,934.29	11,914.00	7,192,848.29	55,782.06	73,894.12	7,174,736.23
Total capital assets being depreciated	7,180,934.29	11,914.00	7,192,848.29	55,782.06	73,894.12	7,174,736.23
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(4,675,037.69)	(1,701.31)	(4,676,739.00)	73,894.12	458,352.98	(5,061,197.86)
Total accumulated depreciation	(4,675,037.69)	(1,701.31)	(4,676,739.00)	73,894.12	458,352.98	(5,061,197.86)
Total capital assets being depreciated, net	2,505,896.60	10,212.69	2,516,109.29	129,676.18	532,247.10	2,113,538.37
Business-type activity capital assets, net	2,505,896.60	10,212.69	2,516,109.29	129,676.18	532,247.10	2,113,538.37

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.21%
	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	\$405,408,233.94
	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.	\$405,408,233.94
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.39%
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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 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:

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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	326,087,127.92	301	3,497,553.79	303	322,589,574.13	305	9,690,467.09		307	312,899,107.04	309
2000 - Classified Salaries	100,616,156.77	311	1,597,005.64	313	99,019,151.13	315	6,499,318.60		317	92,519,832.53	319
3000 - Employee Benefits (Excluding 3800)	178,269,034.45	321	33,106,055.65	323	145,162,978.80	325	5,143,694.94		327	140,019,283.86	329
4000 - Books, Supplies Equip Replace. (6500)	39,554,201.44	331	2,457,192.39	333	37,097,009.05	335	4,700,595.83		337	32,396,413.22	339
5000 - Services... & 7300 - Indirect Costs	63,543,059.92	341	3,239,323.88	343	60,303,736.04	345	12,049,281.63		347	48,254,454.41	349
TOTAL					664,172,449.15	365	TOTAL		626,089,091.06	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	254,540,008.23 375
2. Salaries of Instructional Aides Per EC 41011	2100	20,407,308.74 380
3. STRS	3101 & 3102	34,501,227.13 382
4. PERS	3201 & 3202	2,038,229.34 383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	4,853,351.43 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	40,816,972.03 385
7. Unemployment Insurance	3501 & 3502	132,906.05 390
8. Workers' Compensation Insurance	3601 & 3602	5,500,791.69 392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	6,105,974.86 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		368,896,769.50 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		3,082,821.80
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		1,356,694.92 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		364,457,252.78 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.21%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.21%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	626,089,091.06
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	410,528,664.67		410,528,664.67	59,996,789.00	20,874,412.39	449,651,041.28	38,084,136.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	34,376,472.00	(12,939.00)	34,363,533.00	8,157,497.00	8,121,659.00	34,399,371.00	17,092,114.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	281,486,928.00		281,486,928.00	67,918,804.00	36,967,585.00	312,438,147.00	36,910,347.00
Compensated Absences Payable	2,625,431.00		2,625,431.00	122,284.00		2,747,715.00	
Governmental activities long-term liabilities	729,017,495.67	(12,939.00)	729,004,556.67	136,195,374.00	65,963,656.39	799,236,274.28	92,086,597.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	404,965,938.24		404,965,938.24			405,408,233.94
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,324.91		66,324.91			66,549.06
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	66,549.06		66,549.06	66,565.90		66,565.90
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)			66,549.06			66,565.90
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	636,652.41		636,652.41	636,652.00		636,652.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	313,754.89		313,754.89	313,755.00		313,755.00
4. Secured Roll Taxes (Object 8041)	50,398,402.32		50,398,402.32	50,478,794.00		50,478,794.00
5. Unsecured Roll Taxes (Object 8042)	2,421,945.58		2,421,945.58	2,378,028.00		2,378,028.00
6. Prior Years' Taxes (Object 8043)	441,282.85		441,282.85	363,680.00		363,680.00
7. Supplemental Taxes (Object 8044)	1,014,319.31		1,014,319.31	961,802.00		961,802.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,465,366.06)		(9,465,366.06)	(10,914,697.00)		(10,914,697.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	10,422.51		10,422.51	4,003.00		4,003.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,287,717.65		2,287,717.65	1,958,618.00		1,958,618.00
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)	(2,277,563.65)		(2,277,563.65)	(2,172,368.00)		(2,172,368.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	45,781,567.81	0.00	45,781,567.81	44,008,267.00	0.00	44,008,267.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	45,781,567.81	0.00	45,781,567.81	44,008,267.00	0.00	44,008,267.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,007,806.41			6,940,623.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			6,007,806.41			6,940,623.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	495,894,338.00		495,894,338.00	586,789,248.00		586,789,248.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(243,370.00)		(243,370.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	495,650,968.00	0.00	495,650,968.00	586,789,248.00	0.00	586,789,248.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	716,525,243.44		716,525,243.44	825,198,257.00		825,198,257.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,055,033.79		1,055,033.79	900,000.00		900,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			404,965,938.24			405,408,233.94
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0034			1.0003
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			405,408,233.94			421,021,096.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			45,781,567.81			44,008,267.00
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)			7,985,887.20			7,987,908.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			365,634,472.54			383,953,452.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			365,634,472.54			383,953,452.93
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])			606,674.91			467,264.79
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			46,388,242.72			44,475,531.79
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)			365,027,797.63			383,486,188.14
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			46,388,242.72			
b. State Subventions (Line D8)			365,027,797.63			
c. Less: Excluded Appropriations (Line C23)			6,007,806.41			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			405,408,233.94			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,303,503.80
- 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. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 555,087,816.67

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.30%

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)	15,551,942.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,955,623.70
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	144,570.00
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)	2,527,618.79
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)	3,698.77
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)	25,183,454.13
9. Carry-Forward Adjustment (Part IV, Line F)	(591,678.35)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,591,775.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	422,114,055.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,024,765.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	48,809,141.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,154,103.85
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,066,157.50
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,997,446.39
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,300,457.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,008,272.76
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)	738,040.22
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)	74,066,889.97
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)	108,385.23
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)	6,368,648.15
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,219,607.56
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	45,879,141.01
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)	724,855,112.63

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)

3.47%

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/ric)
(Line A10 divided by Line B18)

3.39%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>25,183,454.13</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,638,219.21)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(1,545,022.27)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.28%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.95%) times Part III, Line B18); zero if positive	<u>(1,775,035.04)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,775,035.04)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.23%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-887,517.52) is applied to the current year calculation and the remainder (\$-887,517.52) is deferred to one or more future years:	<u>3.35%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-591,678.35) is applied to the current year calculation and the remainder (\$-1,183,356.69) is deferred to one or more future years:	<u>3.39%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(591,678.35)</u>

Approved indirect cost rate: 3.28%
Highest rate used in any program: 3.95%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	35,049,355.56	1,149,618.86	3.28%
01	3025	105,684.51	3,466.45	3.28%
01	3060	206,165.74	5,942.24	2.88%
01	3061	27,506.20	902.20	3.28%
01	3180	15,113.49	597.27	3.95%
01	3181	538,804.99	18,091.00	3.36%
01	3310	10,892,790.48	357,283.53	3.28%
01	3311	28,753.26	943.11	3.28%
01	3312	1,927,331.23	63,216.46	3.28%
01	3315	304,217.11	9,978.32	3.28%
01	3318	46,160.58	1,514.07	3.28%
01	3320	550,967.44	18,071.73	3.28%
01	3327	772,399.30	25,334.70	3.28%
01	3332	80,003.24	2,624.11	3.28%
01	3345	2,121.42	69.58	3.28%
01	3385	97,025.48	3,182.44	3.28%
01	3550	1,018,629.17	33,411.04	3.28%
01	4035	4,643,604.96	152,310.24	3.28%
01	4124	758,347.07	24,873.78	3.28%
01	4201	38,303.75	766.08	2.00%
01	4203	1,663,627.43	33,272.55	2.00%
01	4510	49,210.86	1,614.12	3.28%
01	5370	1,542,803.32	50,603.92	3.28%
01	5810	1,175,979.50	34,089.28	2.90%
01	6010	3,473,617.36	113,934.65	3.28%
01	6385	51,840.43	1,700.36	3.28%
01	6500	72,594,119.99	2,381,901.11	3.28%
01	6510	1,364,449.22	44,753.93	3.28%
01	6512	3,085,977.19	101,220.05	3.28%
01	6515	56,893.77	1,866.11	3.28%
01	6520	439,808.29	14,425.71	3.28%
01	7220	613,773.60	20,131.77	3.28%
01	7400	7,458,680.29	152,345.68	2.04%
01	7405	3,468,071.92	113,752.76	3.28%
01	8150	17,120,953.61	561,502.76	3.28%
01	9010	8,140,095.44	92,411.49	1.14%
11	3555	104,763.75	3,436.25	3.28%
12	5025	1,519,624.26	49,843.67	3.28%
12	6052	11,701.32	383.80	3.28%
12	6105	8,411,070.20	275,883.10	3.28%
61	5310	43,221,682.94	1,417,671.20	3.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
61	5320	2,656,610.07	87,136.81	3.28%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	9,642,777.39		2,788,702.00	12,431,479.39
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,642,777.39	0.00	2,788,702.00	12,431,479.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,168,645.16			7,168,645.16
2. Classified Salaries	2000-2999	93,922.45			93,922.45
3. Employee Benefits	3000-3999	2,326,521.01			2,326,521.01
4. Books and Supplies	4000-4999	0.00		2,788,702.00	2,788,702.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	53,688.77			53,688.77
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)		9,642,777.39	0.00	2,788,702.00	12,431,479.39
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	724,418,367.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	68,572,817.85
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	1,066,157.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,375,386.83
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	752,323.00
5. Interfund Transfers Out	All	9300	7600-7629	8,588,032.67
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,724,899.93
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)				23,506,799.93
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	153,108.61
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				632,491,858.03

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)		66,211.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,552.61
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	562,674,575.00	8,483.18
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)	562,674,575.00	8,483.18
B. Required effort (Line A.2 times 90%)	506,407,117.50	7,634.86
C. Current year expenditures (Line I.E and Line II.B)	632,491,858.03	9,552.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,300,079.28	1,733,866.08	0.00	11,066,002.33	72,040,201.05	0.00	5,848,745.77
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten					92.16		
1110 Regular Education, K-12	0.61	23.15		93.35	4,277.37		13,050.00
3100 Alternative Schools					3.92		
3200 Continuation Schools				2.60	31.66		
3300 Independent Study Centers					9.50		
3400 Opportunity Schools							
3550 Community Day Schools				5.00	33.35		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult	1.00				66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual		0.50		0.10			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	11.00			55.38	405.18		1,250.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					12.83		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					14.00		
-- Cafeteria (Funds 13 & 61)					124.82		
C. Total Allocation Factors	12.61	23.65	0.00	157.43	5,071.39	0.00	14,300.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	3,472,321.65	1,309,152.90	4,781,474.55	199,518.22		4,980,992.77
1110	Regular Education, K-12	443,559,128.39	74,420,283.60	517,979,411.99	21,613,903.42		539,593,315.41
3100	Alternative Schools	61,783.37	55,684.45	117,467.82	4,901.62		122,369.44
3200	Continuation Schools	3,945,352.28	632,495.30	4,577,847.58	191,021.41		4,768,868.99
3300	Independent Study Centers	5,810,832.90	134,949.57	5,945,782.47	248,101.69		6,193,884.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	3,399,388.41	825,201.88	4,224,590.29	176,280.92		4,400,871.21
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	1,806,609.30	0.00	1,806,609.30	75,385.00		1,881,994.30
4110	Regular Education, Adult	667,959.12	1,049,166.60	1,717,125.72	71,651.09		1,788,776.81
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	6,997,943.29	43,685.95	7,041,629.24	293,828.46		7,335,457.70
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	104,580,012.27	11,293,761.36	115,873,773.63	4,835,104.44		120,708,878.07
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	6,685,271.57	70,291.57	6,755,563.14	281,891.69		7,037,454.83
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	781,562.19	0.00	781,562.19	32,612.51		814,174.70
8500	Child Care and Development Services	329,964.45	182,252.95	512,217.40	21,373.47		533,590.87
Other Costs							
----	Food Services					2,542,724.54	2,542,724.54
----	Enterprise					1,997,446.39	1,997,446.39
----	Facilities Acquisition & Construction					5,870,334.65	5,870,334.65
----	Other Outgo					11,020,735.47	11,020,735.47
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,971,968.37	1,971,968.37	2,688,883.34		4,660,851.71
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,834,354.83)		(1,834,354.83)
----	Total General Fund and Charter Schools Funds Expenditures	582,098,129.19	91,988,894.50	674,087,023.69	28,900,102.45	21,431,241.05	724,418,367.19

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	2,094,696.43	1,237,264.36	120,687.97	0.00	18,733.80	0.00	0.00			939.09	0.00	3,472,321.65
1110	Regular Education, K-12	324,276,746.85	21,124,828.52	16,349,984.32	41,644,671.06	17,957,772.13	2,774,463.19	13,569,514.37			5,861,147.95	0.00	443,559,128.39
3100	Alternative Schools	0.00	61,428.86	0.00	0.00	0.00	0.00	0.00			354.51	0.00	61,783.37
3200	Continuation Schools	2,834,088.34	351.40	7,096.38	806,356.78	297,459.38	0.00	0.00			0.00	0.00	3,945,352.28
3300	Independent Study Centers	4,649,023.96	7.59	9,861.72	766,237.36	269,818.27	0.00	0.00			3,800.00	112,084.00	5,810,832.90
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	2,013,329.24	2,923.12	10,529.93	781,981.61	567,859.79	0.00	0.00			22,764.72	0.00	3,399,388.41
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	456,183.02	715,534.70	0.00	0.00	634,891.58	0.00	0.00			0.00	0.00	1,806,609.30
4110	Regular Education, Adult	544,788.49	13,599.03	0.00	109,571.60	0.00	0.00	0.00			0.00	0.00	667,959.12
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,456,188.56	1,107,267.69	1,293,303.68	0.00	1,141,183.36	0.00	0.00			0.00	0.00	6,997,943.29
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	80,531,182.52	4,983,913.77	400,825.06	529,365.05	10,605,802.89	7,211,188.90	0.00			317,734.08	0.00	104,580,012.27
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	6,176,129.86	127,369.61	285.02	275,953.00	105,534.06	0.00	0.02	0.00	0.00	0.00	0.00	6,685,271.57
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		781,562.19	0.00	0.00	0.00	781,562.19
8500	Child Care and Development Services	32,890.06	(3.92)	0.00	0.00	12,483.00	0.00		284,595.31	0.00	0.00	0.00	329,964.45
Total Direct Charged Costs		427,065,247.33	29,374,484.73	18,192,574.08	44,914,136.46	31,611,538.26	9,985,652.09	13,569,514.39	1,066,157.50	0.00	6,206,740.35	112,084.00	582,098,129.19

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	1,309,152.90	0.00	1,309,152.90
1110	Regular Education, K-12	8,321,818.06	60,760,973.77	5,337,491.77	74,420,283.60
3100	Alternative Schools	0.00	55,684.45	0.00	55,684.45
3200	Continuation Schools	182,758.09	449,737.21	0.00	632,495.30
3300	Independent Study Centers	0.00	134,949.57	0.00	134,949.57
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	351,457.86	473,744.02	0.00	825,201.88
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	103,099.07	946,067.53	0.00	1,049,166.60
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	43,685.95	0.00	0.00	43,685.95
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,026,837.09	5,755,670.27	511,254.00	11,293,761.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	70,291.57	0.00	0.00	70,291.57
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	182,252.95	0.00	182,252.95
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	198,873.05	0.00	198,873.05
--	Cafeteria (Funds 13 and 61)		1,773,095.32		1,773,095.32
Total Allocated Support Costs		14,099,947.69	72,040,201.04	5,848,745.77	91,988,894.50

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

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,300,457.98
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	144,570.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,595,765.38
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,693,663.92
5 Total Central Administration Costs in General Fund and Charter Schools Funds	30,734,457.28
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	582,098,129.19
2 Total Allocated Costs (from Form PCR, Column 2, Total)	91,988,894.50
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	674,087,023.69
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,368,648.15
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	10,219,607.56
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	45,879,141.01
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	62,467,396.72
D. Total Direct Charged and Allocated Costs (B3 + C5)	736,554,420.41
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.17%

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)	2,542,724.54				2,542,724.54
Enterprise (Objects 1000-5999, 6400, and 6500)		1,997,446.39			1,997,446.39
Facilities Acquisition & Construction (Objects 1000-6500)			5,870,334.65		5,870,334.65
Other Outgo (Objects 1000-7999)				11,020,735.47	11,020,735.47
Total Other Costs	2,542,724.54	1,997,446.39	5,870,334.65	11,020,735.47	21,431,241.05

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,649,988.91)	0.00	(1,834,354.83)				
Other Sources/Uses Detail					3,162,893.76	8,588,032.67		
Fund Reconciliation							5,924,327.11	642,373.07
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	63,746.28	0.00	3,436.25	0.00				
Other Sources/Uses Detail					3,939,278.99	0.00		
Fund Reconciliation							0.00	1,162,185.03
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	65,597.51	0.00	326,110.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,685,088.21	8,836,542.27
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	188,645.97	0.00						
Other Sources/Uses Detail					5,248,753.68	0.00		
Fund Reconciliation							2,389,118.13	177.86
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	45,730,616.48		
Fund Reconciliation							0.00	16,821,241.83
25 CAPITAL FACILITIES FUND								
Expenditure Detail	57,775.43	0.00						
Other Sources/Uses Detail					0.00	13,029.65		
Fund Reconciliation							71,939.46	177,812.45
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	688,553.79	0.00						
Other Sources/Uses Detail					42,581,862.80	0.00		
Fund Reconciliation							17,242,468.64	1,485,104.45
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,100,000.00		
Fund Reconciliation							1,608,556.43	2,787,083.27
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,110.43		
Fund Reconciliation							0.00	1,110.43
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	497,676.30	0.00	1,504,808.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,943,554.41	13,216,996.93

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	87,993.63	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							9,297,426.11	31,852.91
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,649,988.91	(1,649,988.91)	1,834,354.83	(1,834,354.83)	58,432,789.23	58,432,789.23	45,162,480.50	45,162,480.50

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,524
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,195,792.44	0.00	0.00	1,290,827.09	1,902,560.14	16,110,600.37	24,018,604.37		45,518,384.41
2000-2999	Classified Salaries	1,153,542.12	0.00	0.00	221,898.63	648,083.35	9,438,293.02	6,076,998.92		17,538,816.04
3000-3999	Employee Benefits	1,256,236.82	0.00	0.00	630,660.66	1,264,387.80	13,551,368.56	13,063,077.09		29,765,730.93
4000-4999	Books and Supplies	85,050.94	0.00	0.00	11,736.78	40,568.73	274,831.78	335,572.80		747,761.03
5000-5999	Services and Other Operating Expenditures	7,390,844.99	0.00	0.00	86,345.26	112,396.28	2,725,831.69	693,901.64		11,009,319.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,081,467.31	0.00	0.00	2,241,468.42	3,967,996.30	42,100,925.42	44,188,154.82	0.00	104,580,012.27
7310	Transfers of Indirect Costs	2,483,121.16	0.00	0.00	69,044.26	28,119.63	25,334.70	372,652.35		2,978,272.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,293,761.43								11,293,761.43
	Total Indirect Costs and PCR Allocations	13,776,882.59	0.00	0.00	69,044.26	28,119.63	25,334.70	372,652.35	0.00	14,272,033.53
	TOTAL COSTS	25,858,349.90	0.00	0.00	2,310,512.68	3,996,115.93	42,126,260.12	44,560,807.17	0.00	118,852,045.80
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	84.96	0.00	0.00	0.00	586,971.56	67,651.57	130,381.18		785,089.27
2000-2999	Classified Salaries	72,393.39	0.00	0.00	18,317.04	315,951.95	3,968,310.34	2,279,350.44		6,654,323.16
3000-3999	Employee Benefits	42,804.80	0.00	0.00	18,113.37	510,279.81	3,518,410.20	1,017,981.20		5,107,589.38
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	36,231.31	9,192.63	180,156.25		225,580.19
5000-5999	Services and Other Operating Expenditures	536.31	0.00	0.00	146.67	9,950.19	109,829.99	30,956.84		151,420.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	115,819.46	0.00	0.00	36,577.08	1,459,384.82	7,673,394.73	3,638,825.91	0.00	12,924,002.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,119.63	25,334.70	358,226.64		411,680.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,119.63	25,334.70	358,226.64	0.00	411,680.97
	TOTAL BEFORE OBJECT 8980	115,819.46	0.00	0.00	36,577.08	1,487,504.45	7,698,729.43	3,997,052.55	0.00	13,335,682.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,335,682.97

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,195,707.48	0.00	0.00	1,290,827.09	1,315,588.58	16,042,948.80	23,888,223.19		44,733,295.14
2000-2999	Classified Salaries	1,081,148.73	0.00	0.00	203,581.59	332,131.40	5,469,982.68	3,797,648.48		10,884,492.88
3000-3999	Employee Benefits	1,213,432.02	0.00	0.00	612,547.29	754,107.99	10,032,958.36	12,045,095.89		24,658,141.55
4000-4999	Books and Supplies	85,050.94	0.00	0.00	11,736.78	4,337.42	265,639.15	155,416.55		522,180.84
5000-5999	Services and Other Operating Expenditures	7,390,308.68	0.00	0.00	86,198.59	102,446.09	2,616,001.70	662,944.80		10,857,899.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,965,647.85	0.00	0.00	2,204,891.34	2,508,611.48	34,427,530.69	40,549,328.91	0.00	91,656,010.27
7310	Transfers of Indirect Costs	2,483,121.16	0.00	0.00	69,044.26	0.00	0.00	14,425.71		2,566,591.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,293,761.43								11,293,761.43
	Total Indirect Costs and PCR Allocations	13,776,882.59	0.00	0.00	69,044.26	0.00	0.00	14,425.71	0.00	13,860,352.56
	TOTAL BEFORE OBJECT 8980	25,742,530.44	0.00	0.00	2,273,935.60	2,508,611.48	34,427,530.69	40,563,754.62	0.00	105,516,362.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									105,516,362.83
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	401,915.75	17,217.94	130,275.84	133,857.27		683,266.80
2000-2999	Classified Salaries	214,145.28	0.00	0.00	42,579.34	0.00	0.00	0.00		256,724.62
3000-3999	Employee Benefits	110,682.44	0.00	0.00	138,953.04	2,128.50	31,012.97	1,028,013.35		1,310,790.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,958.41	0.00		38,958.41
5000-5999	Services and Other Operating Expenditures	7,000,478.88	0.00	0.00	3,191.65	124.63	3,209.17	991.50		7,007,995.83
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,325,306.60	0.00	0.00	586,639.78	19,471.07	203,456.39	1,162,862.12	0.00	9,297,735.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	19,241.78	0.00	0.00	0.00		19,241.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	19,241.78	0.00	0.00	0.00	0.00	19,241.78
	TOTAL BEFORE OBJECT 8980	7,325,306.60	0.00	0.00	605,881.56	19,471.07	203,456.39	1,162,862.12	0.00	9,316,977.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									39,649,383.87
	TOTAL COSTS									48,966,361.61

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

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	96,674,345.87	46,788,867.68
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)	96,674,345.87	46,788,867.68
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	<u>7,274.00</u>	
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)	7,274.00	

SELPA: Fresno Unified (BQ)

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

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno Unified (BQ)

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: Fresno Unified (BQ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	118,852,045.80		
2. Less: Expenditures paid from federal sources	13,335,682.97		
3. Expenditures paid from state and local sources	105,516,362.83	96,674,345.87	
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	105,516,362.83	96,674,345.87	8,842,016.96
4. Special education unduplicated pupil count	7,524	7,274	
5. Per capita state and local expenditures (A3/A4)	14,023.97	13,290.40	733.57

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: Fresno Unified (BQ)

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	48,966,361.61	46,788,867.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	48,966,361.61	46,788,867.68	2,177,493.93
b. Per capita local expenditures (B1a/A4)	6,508.02	6,432.34	75.68

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.

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,524
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,312,531.00	0.00	0.00	1,338,694.00	2,537,924.00	17,331,234.00	24,879,154.00		48,399,537.00
2000-2999	Classified Salaries	1,186,270.00	0.00	0.00	241,118.00	779,239.00	9,720,333.00	5,830,489.00		17,757,449.00
3000-3999	Employee Benefits	1,370,919.00	0.00	0.00	640,464.00	1,574,169.00	14,595,247.00	12,406,430.00		30,587,229.00
4000-4999	Books and Supplies	38,834.00	0.00	0.00	16,194.00	99,940.00	290,423.00	229,202.00		674,593.00
5000-5999	Services and Other Operating Expenditures	7,460,098.00	0.00	0.00	98,385.00	26,300.00	3,120,951.00	540,257.00		11,245,991.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,368,652.00	0.00	0.00	2,334,855.00	5,017,572.00	45,058,188.00	43,885,532.00	0.00	108,664,799.00
7310	Transfers of Indirect Costs	2,917,886.00	0.00	0.00	79,917.00	30,266.00	25,212.00	476,914.00		3,530,195.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,917,886.00	0.00	0.00	79,917.00	30,266.00	25,212.00	476,914.00	0.00	3,530,195.00
	TOTAL COSTS	15,286,538.00	0.00	0.00	2,414,772.00	5,047,838.00	45,083,400.00	44,362,446.00	0.00	112,194,994.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,312,531.00	0.00	0.00	1,334,120.00	2,022,671.00	17,216,346.00	24,701,194.00		47,586,862.00
2000-2999	Classified Salaries	1,114,284.00	0.00	0.00	219,956.00	364,238.00	4,703,355.00	3,345,117.00		9,746,950.00
3000-3999	Employee Benefits	1,325,864.00	0.00	0.00	623,553.00	1,060,630.00	10,618,483.00	11,277,767.00		24,906,297.00
4000-4999	Books and Supplies	38,834.00	0.00	0.00	16,194.00	5,600.00	278,082.00	128,202.00		466,912.00
5000-5999	Services and Other Operating Expenditures	7,438,158.00	0.00	0.00	98,204.00	17,577.00	3,084,299.00	519,243.00		11,157,481.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,229,671.00	0.00	0.00	2,292,027.00	3,470,716.00	35,900,565.00	39,971,523.00	0.00	93,864,502.00
7310	Transfers of Indirect Costs	2,917,886.00	0.00	0.00	79,917.00	0.00	0.00	15,784.00		3,013,587.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,917,886.00	0.00	0.00	79,917.00	0.00	0.00	15,784.00	0.00	3,013,587.00
	TOTAL BEFORE OBJECT 8980	15,147,557.00	0.00	0.00	2,371,944.00	3,470,716.00	35,900,565.00	39,987,307.00	0.00	96,878,089.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									96,878,089.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	438,767.00	76,127.00	240,673.00	795,023.00		1,550,590.00	
2000-2999	Classified Salaries	220,417.00	0.00	0.00	60,679.00	0.00	0.00	0.00		281,096.00	
3000-3999	Employee Benefits	122,895.00	0.00	0.00	171,070.00	10,917.00	50,520.00	1,124,178.00		1,479,580.00	
4000-4999	Books and Supplies	1,500.00	0.00	0.00	2,001.00	0.00	13,326.00	0.00		16,827.00	
5000-5999	Services and Other Operating Expenditures	6,993,481.00	0.00	0.00	17,028.00	320.00	3,483.00	3,357.00		7,017,669.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	7,338,293.00	0.00	0.00	689,545.00	87,364.00	308,002.00	1,922,558.00	0.00	10,345,762.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	23,960.00	0.00	0.00	0.00		23,960.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	23,960.00	0.00	0.00	0.00	0.00	23,960.00	
	TOTAL BEFORE OBJECT 8980	7,338,293.00	0.00	0.00	713,505.00	87,364.00	308,002.00	1,922,558.00	0.00	10,369,722.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										43,523,912.00
											53,893,634.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,524
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,195,792.44	0.00	0.00	1,290,827.09	1,902,560.14	16,110,600.37	24,018,604.37		45,518,384.41
2000-2999	Classified Salaries	1,153,542.12	0.00	0.00	221,898.63	648,083.35	9,438,293.02	6,076,998.92		17,538,816.04
3000-3999	Employee Benefits	1,256,236.82	0.00	0.00	630,660.66	1,264,387.80	13,551,368.56	13,063,077.09		29,765,730.93
4000-4999	Books and Supplies	85,050.94	0.00	0.00	11,736.78	40,568.73	274,831.78	335,572.80		747,761.03
5000-5999	Services and Other Operating Expenditures	7,390,844.99	0.00	0.00	86,345.26	112,396.28	2,725,831.69	693,901.64		11,009,319.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,081,467.31	0.00	0.00	2,241,468.42	3,967,996.30	42,100,925.42	44,188,154.82	0.00	104,580,012.27
7310	Transfers of Indirect Costs	2,483,121.16	0.00	0.00	69,044.26	28,119.63	25,334.70	372,652.35		2,978,272.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,293,761.43								11,293,761.43
	Total Indirect Costs	2,483,121.16	0.00	0.00	69,044.26	28,119.63	25,334.70	372,652.35	0.00	2,978,272.10
	TOTAL COSTS	14,564,588.47	0.00	0.00	2,310,512.68	3,996,115.93	42,126,260.12	44,560,807.17	0.00	107,558,284.37
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	84.96	0.00	0.00	0.00	586,971.56	67,651.57	130,381.18		785,089.27
2000-2999	Classified Salaries	72,393.39	0.00	0.00	18,317.04	315,951.95	3,968,310.34	2,279,350.44		6,654,323.16
3000-3999	Employee Benefits	42,804.80	0.00	0.00	18,113.37	510,279.81	3,518,410.20	1,017,981.20		5,107,589.38
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	36,231.31	9,192.63	180,156.25		225,580.19
5000-5999	Services and Other Operating Expenditures	536.31	0.00	0.00	146.67	9,950.19	109,829.99	30,956.84		151,420.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	115,819.46	0.00	0.00	36,577.08	1,459,384.82	7,673,394.73	3,638,825.91	0.00	12,924,002.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,119.63	25,334.70	358,226.64		411,680.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,119.63	25,334.70	358,226.64	0.00	411,680.97
	TOTAL BEFORE OBJECT 8980	115,819.46	0.00	0.00	36,577.08	1,487,504.45	7,698,729.43	3,997,052.55	0.00	13,335,682.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,335,682.97

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,195,707.48	0.00	0.00	1,290,827.09	1,315,588.58	16,042,948.80	23,888,223.19		44,733,295.14
2000-2999	Classified Salaries	1,081,148.73	0.00	0.00	203,581.59	332,131.40	5,469,982.68	3,797,648.48		10,884,492.88
3000-3999	Employee Benefits	1,213,432.02	0.00	0.00	612,547.29	754,107.99	10,032,958.36	12,045,095.89		24,658,141.55
4000-4999	Books and Supplies	85,050.94	0.00	0.00	11,736.78	4,337.42	265,639.15	155,416.55		522,180.84
5000-5999	Services and Other Operating Expenditures	7,390,308.68	0.00	0.00	86,198.59	102,446.09	2,616,001.70	662,944.80		10,857,899.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,965,647.85	0.00	0.00	2,204,891.34	2,508,611.48	34,427,530.69	40,549,328.91	0.00	91,656,010.27
7310	Transfers of Indirect Costs	2,483,121.16	0.00	0.00	69,044.26	0.00	0.00	14,425.71		2,566,591.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,293,761.43								11,293,761.43
	Total Indirect Costs	2,483,121.16	0.00	0.00	69,044.26	0.00	0.00	14,425.71	0.00	2,566,591.13
	TOTAL BEFORE OBJECT 8980	14,448,769.01	0.00	0.00	2,273,935.60	2,508,611.48	34,427,530.69	40,563,754.62	0.00	94,222,601.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									94,222,601.40
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	401,915.75	17,217.94	130,275.84	133,857.27		683,266.80
2000-2999	Classified Salaries	214,145.28	0.00	0.00	42,579.34	0.00	0.00	0.00		256,724.62
3000-3999	Employee Benefits	110,682.44	0.00	0.00	138,953.04	2,128.50	31,012.97	1,028,013.35		1,310,790.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,958.41	0.00		38,958.41
5000-5999	Services and Other Operating Expenditures	7,000,478.88	0.00	0.00	3,191.65	124.63	3,209.17	991.50		7,007,995.83
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,325,306.60	0.00	0.00	586,639.78	19,471.07	203,456.39	1,162,862.12	0.00	9,297,735.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	19,241.78	0.00	0.00	0.00		19,241.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	19,241.78	0.00	0.00	0.00	0.00	19,241.78
	TOTAL BEFORE OBJECT 8980	7,325,306.60	0.00	0.00	605,881.56	19,471.07	203,456.39	1,162,862.12	0.00	9,316,977.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									39,649,383.87
	TOTAL COSTS									48,966,361.61

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

SELPA: Fresno Unified (BQ)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno Unified (BQ)

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: Fresno Unified (BQ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	112,194,994.00		
2. Less: Expenditures paid from federal sources	15,316,905.00		
3. Expenditures paid from state and local sources	96,878,089.00	94,222,601.40	
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	96,878,089.00	94,222,601.40	2,655,487.60
4. Special education unduplicated pupil count	7,524	7,524	
5. Per capita state and local expenditures (A3/A4)	12,875.88	12,522.94	352.94

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: Fresno Unified (BQ)

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	53,893,634.00	48,966,361.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>53,893,634.00</u>	<u>48,966,361.61</u>	<u>4,927,272.39</u>
b. Per capita local expenditures (B1a/A4)	<u>7,162.90</u>	<u>6,508.02</u>	<u>654.88</u>

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

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

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

Kim Kelstrom
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FRESNO UNIFIED SCHOOL DISTRICT
2014/15
YEAR-END BUDGET REVISION

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
ADJUSTMENT SUMMARY**

DESCRIPTION	2014/15 ADOPTED BUDGET RESTRICTED	8/28/2015 2014/15 CURRENT BUDGET RESTRICTED	9/9/2015 2014/15 BUDGET REVISION #5 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#5	DIFFERENCE BETWEEN ADOPTED AND BR#5
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	77,109,200	78,342,192	78,342,192	-	1,232,992
Other State Revenues	56,300,210	61,477,173	77,524,456	16,047,283	21,224,246
Other Local Revenues	10,946,828	15,410,685	15,410,685	-	4,463,857
Total Revenues	\$ 144,356,238	\$ 155,230,050	\$ 171,277,333	\$ 16,047,283	\$ 26,921,095
Expenditures					
Certificated Salaries	\$ 81,115,527	\$ 81,109,614	\$ 81,109,614	\$ -	\$ (5,913)
Classified Salaries	35,988,357	36,246,933	36,246,933	-	258,576
Employee Benefits	44,069,918	44,579,284	60,626,567	16,047,283	16,556,649
Book and Supplies	23,651,150	24,814,121	24,814,121	-	1,162,971
Services & Operating	22,798,701	29,279,940	29,279,940	-	6,481,239
Capital Outlay	189,500	2,217,263	2,217,263	-	2,027,763
Other Outgo	1,352,613	400,000	400,000	-	(952,613)
Direct/Indirect Costs	5,589,066	5,660,862	5,660,862	-	71,796
Total Expenditures	\$ 214,754,832	\$ 224,308,017	\$ 240,355,300	\$ 16,047,283	\$ 25,600,468
Other Sources/(Uses)					
Transfers In	3,356,409	3,356,409	3,356,409	-	-
Transfers Out	(3,356,409)	(3,356,409)	(3,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	60,463,603	60,748,134	60,748,134	-	284,531
Total Sources/(Uses)	\$ 60,463,603	\$ 60,748,134	\$ 60,748,134	\$ -	\$ 284,531
Net Increase/Decrease in Fund Balance	\$ (9,934,991)	\$ (8,329,833)	\$ (8,329,833)	\$ -	\$ 1,605,158
Beginning Fund Balance - Adopted	\$ 10,432,450	\$ 8,329,833	\$ 8,329,833	\$ -	\$ (2,102,617)
Beginning Balance	\$ 10,432,450	\$ 8,329,833	\$ 8,329,833	\$ -	\$ (2,102,617)
Ending Fund Balance	\$ 497,459	\$ 0	\$ 0	\$ -	\$ (497,459)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,086,845	2,037,480	2,564,428	526,948
2000	Classified Salaries	1,229,871	1,229,871	1,265,186	35,315
3000	Employee Benefits	1,298,265	1,300,435	1,445,853	145,418
4000	Books and Supplies	316,884	1,026,202	473,221	(552,981)
5000	Services and Ot Operating	809,799	813,130	768,693	(44,437)
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	-	-	-	-
	TOTAL BEFORE INDIRECT	5,741,664	6,407,118	6,517,381	110,263
7300	INDIRECT COSTS	4,863	3,436	3,436	-
	TOTAL APPROPRIATIONS	5,746,527	6,410,554	6,520,817	110,263
REVENUES:					
	REVENUE LIMIT SOURCES	-	-	-	-
	FEDERAL REVENUES	979,656	1,625,767	1,625,767	-
	STATE REVENUES	190,929	200,929	311,192	110,263
	LOCAL REVENUES	688,106	797,831	797,831	-
	OTHER SOURCES	3,887,836	3,786,027	3,786,027	-
	TOTAL REVENUES	5,746,527	6,410,554	6,520,817	110,263
	Beginning Fund Balance	145,190	10,820	10,820	-
	Change to Fund Balance	-	-	-	-
	Ending Fund Balance	145,190	10,820	10,820	-

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	77	77
2000	Classified Salaries	11,221,810	11,760,089	11,541,498	(218,591)
3000	Employee Benefits	7,497,344	7,842,524	7,481,027	(361,497)
4000	Books and Supplies	22,391,079	23,252,268	23,735,433	483,165
5000	Services and Ot Operating	2,829,750	2,904,750	3,121,109	216,359
6000	Capital Outlay	371,921	371,921	384,459	12,538
7000	Other Outgo	-	-	-	-
	TOTAL BEFORE INDIRECT	44,311,904	46,131,552	46,263,603	132,051
7300	INDIRECT COSTS	1,441,231	1,500,915	1,504,809	3,894
	TOTAL APPROPRIATIONS	45,753,135	47,632,467	47,768,412	135,945
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	40,602,455	42,481,787	42,481,787	-
	STATE REVENUES	2,805,932	2,805,932	2,805,932	-
	LOCAL REVENUES	1,867,263	1,867,263	1,867,263	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	45,275,650	47,154,982	47,154,982	-
	Beginning Fund Balance	11,210,811	10,354,219	10,354,219	-
	Change to Fund Balance	(477,485)	(477,485)	(613,430)	(135,945)
	Ending Fund Balance	10,733,326	9,876,734	9,740,789	(135,945)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: Measure A Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	-	-	-	-
3000	Employee Benefits	-	-	-	-
4000	Books and Supplies	-	-	-	-
5000	Services and Ot Operating	-	-	-	-
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	14,892,360	14,892,360	14,893,123	763
	TOTAL BEFORE INDIRECT	14,892,360	14,892,360	14,893,123	763
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	14,892,360	14,892,360	14,893,123	763
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	222,509	222,509	222,509	-
	LOCAL REVENUES	14,611,452	14,611,452	14,611,452	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	14,833,961	14,833,961	14,833,961	-
	Beginning Fund Balance	12,171,171	11,104,166	11,104,166	-
	Change to Fund Balance	(58,399)	(58,399)	(59,162)	(763)
	Ending Fund Balance	12,112,772	11,045,767	11,045,004	(763)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: Measure K Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	-	-	-	-
3000	Employee Benefits	-	-	-	-
4000	Books and Supplies	-	-	-	-
5000	Services and Ot Operating	-	-	-	-
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	11,740,609	11,740,609	11,743,077	2,468
	TOTAL BEFORE INDIRECT	11,740,609	11,740,609	11,743,077	2,468
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	11,740,609	11,740,609	11,743,077	2,468
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	117,849	117,849	117,849	-
	LOCAL REVENUES	11,667,051	11,667,051	11,667,051	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	11,784,900	11,784,900	11,784,900	-
	Beginning Fund Balance	6,080,006	5,236,616	5,236,616	-
	Change to Fund Balance	44,291	44,291	41,823	(2,468)
	Ending Fund Balance	6,124,297	5,280,907	5,278,439	(2,468)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: Measure Q Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	-	-	-	-
3000	Employee Benefits	-	-	-	-
4000	Books and Supplies	-	-	-	-
5000	Services and Ot Operating	-	-	-	-
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	8,726,065	8,726,065	9,482,396	756,331
	TOTAL BEFORE INDIRECT	8,726,065	8,726,065	9,482,396	756,331
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	8,726,065	8,726,065	9,482,396	756,331
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	29,458	29,458	29,458	-
	LOCAL REVENUES	3,652,846	3,652,846	3,652,846	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	3,682,304	3,682,304	3,682,304	-
	Beginning Fund Balance	14,055,744	13,613,853	13,613,853	-
	Change to Fund Balance	(5,043,761)	(5,043,761)	(5,800,092)	(756,331)
	Ending Fund Balance	9,011,983	8,570,092	7,813,761	(756,331)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: 1977/78 Tax Override Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	-	-	-	-
3000	Employee Benefits	-	-	-	-
4000	Books and Supplies	-	-	-	-
5000	Services and Ot Operating	-	-	-	-
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	-	-	1,111	1,111
	TOTAL BEFORE INDIRECT	-	-	1,111	1,111
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	-	-	1,111	1,111
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	-	-	5	5
	LOCAL REVENUES	-	-	1,106	1,106
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	-	-	1,111	1,111
	Beginning Fund Balance	-	-	-	-
	Change to Fund Balance	-	-	-	-
	Ending Fund Balance	-	-	-	-

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: **Health-Self-Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	420,525	420,525	355,444	(65,081)
3000	Employee Benefits	205,613	205,613	174,588	(31,025)
4000	Books and Supplies	153,073	15,594	13,550	(2,044)
5000	Services and Ot Operating	121,798,699	125,644,564	137,730,414	12,085,850
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	1,000,000	2,000,000	2,000,000	-
	TOTAL BEFORE INDIRECT	123,577,910	128,286,296	140,273,996	11,987,700
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	123,577,910	128,286,296	140,273,996	11,987,700
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	-	-	-	-
	LOCAL REVENUES	122,853,867	128,682,717	128,682,717	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	122,853,867	128,682,717	128,682,717	-
	Beginning Fund Balance	18,759,021	16,986,385	16,986,385	-
	Change to Fund Balance	(724,043)	396,421	(11,591,279)	(11,987,700)
	Ending Fund Balance	18,034,978	17,382,806	5,395,106	(11,987,700)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: **Workers Compensation-Self-Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	552,512	552,512	492,208	(60,304)
3000	Employee Benefits	251,785	251,785	223,911	(27,874)
4000	Books and Supplies	8,000	8,000	4,409	(3,591)
5000	Services and Ot Operating	6,365,510	6,365,510	6,927,663	562,153
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	-	-	-	-
	TOTAL BEFORE INDIRECT	7,177,807	7,177,807	7,648,191	470,384
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	7,177,807	7,177,807	7,648,191	470,384
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	-	-	-	-
	LOCAL REVENUES	8,701,103	8,701,103	8,701,103	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	8,701,103	8,701,103	8,701,103	-
	Beginning Fund Balance	(12,574,336)	(14,256,057)	(14,256,057)	-
	Change to Fund Balance	1,523,296	1,523,296	1,052,912	(470,384)
	Ending Fund Balance	(11,051,040)	(12,732,761)	(13,203,145)	(470,384)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 9, 2015

FUND: **Defined Benefits-Self-Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	-	-	-	-
2000	Classified Salaries	-	-	-	-
3000	Employee Benefits	-	-	-	-
4000	Books and Supplies	-	-	-	-
5000	Services and Ot Operating	590,000	590,000	798,237	208,237
6000	Capital Outlay	-	-	-	-
7000	Other Outgo	-	-	-	-
	TOTAL BEFORE INDIRECT	590,000	590,000	798,237	208,237
7300	INDIRECT COSTS	-	-	-	-
	TOTAL APPROPRIATIONS	590,000	590,000	798,237	208,237
REVENUES:					
	REVENUE LIMIT SOURCES				
	FEDERAL REVENUES	-	-	-	-
	STATE REVENUES	-	-	-	-
	LOCAL REVENUES	1,209,915	1,209,915	1,209,915	-
	OTHER SOURCES	-	-	-	-
	TOTAL REVENUES	1,209,915	1,209,915	1,209,915	-
	Beginning Fund Balance	9,197,209	8,920,828	8,920,828	-
	Change to Fund Balance	619,915	619,915	411,678	(208,237)
	Ending Fund Balance	9,817,124	9,540,743	9,332,506	(208,237)

FRESNO UNIFIED SCHOOL DISTRICT

2015/16

GANN LIMIT

**BEFORE THE BOARD OF EDUCATION
OF THE FRESNO UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 15-13
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION)
OF THE 2014/15 GANN AMENDMENT)**

WHEREAS, in November 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 the public agencies, including school districts; and,

WHEREAS, the Fresno Unified School 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 this Governing Board 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 accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board 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 Superintendent provides copies of the resolution along with the appropriate attachments to interested citizens of the district.

THIS FOREGOING RESOLUTION was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 9th day of September, 2015 by the following vote:

AYES: _____ **(SEAL)**

NOES: _____

ABSENT: _____

CERTIFIED AS A TRUE COPY:

Christopher De La Cerda, Clerk
Board of Education

Date

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	404,965,938.24		404,965,938.24			405,408,233.94
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,324.91		66,324.91			66,549.06
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	66,549.06		66,549.06	66,565.90		66,565.90
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)			66,549.06			66,565.90
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	636,652.41		636,652.41	636,652.00		636,652.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	313,754.89		313,754.89	313,755.00		313,755.00
4. Secured Roll Taxes (Object 8041)	50,398,402.32		50,398,402.32	50,478,794.00		50,478,794.00
5. Unsecured Roll Taxes (Object 8042)	2,421,945.58		2,421,945.58	2,378,028.00		2,378,028.00
6. Prior Years' Taxes (Object 8043)	441,282.85		441,282.85	363,680.00		363,680.00
7. Supplemental Taxes (Object 8044)	1,014,319.31		1,014,319.31	961,802.00		961,802.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,465,366.06)		(9,465,366.06)	(10,914,697.00)		(10,914,697.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	10,422.51		10,422.51	4,003.00		4,003.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,287,717.65		2,287,717.65	1,958,618.00		1,958,618.00
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)	(2,277,563.65)		(2,277,563.65)	(2,172,368.00)		(2,172,368.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	45,781,567.81	0.00	45,781,567.81	44,008,267.00	0.00	44,008,267.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	45,781,567.81	0.00	45,781,567.81	44,008,267.00	0.00	44,008,267.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,007,806.41			6,940,623.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			6,007,806.41			6,940,623.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	495,894,338.00		495,894,338.00	586,789,248.00		586,789,248.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(243,370.00)		(243,370.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	495,650,968.00	0.00	495,650,968.00	586,789,248.00	0.00	586,789,248.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	716,525,243.44		716,525,243.44	825,198,257.00		825,198,257.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,055,033.79		1,055,033.79	900,000.00		900,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			404,965,938.24			405,408,233.94
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0034			1.0003
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			405,408,233.94			421,021,096.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			45,781,567.81			44,008,267.00
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)			7,985,887.20			7,987,908.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			365,634,472.54			383,953,452.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			365,634,472.54			383,953,452.93
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])			606,674.91			467,264.79
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			46,388,242.72			44,475,531.79
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)			365,027,797.63			383,486,188.14
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			46,388,242.72			
b. State Subventions (Line D8)			365,027,797.63			
c. Less: Excluded Appropriations (Line C23)			6,007,806.41			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			405,408,233.94			

FRENZO UNIFIED SCHOOL DISTRICT
2014/15
CHARTER SCHOOLS UNAUDITED ACTUAL
FINANCIAL REPORT

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,494,770.00	0.00	2,494,770.00	2,698,629.00	0.00	2,698,629.00	8.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,225.53	80,001.91	171,227.44	294,848.00	12,852.00	307,700.00	79.7%
4) Other Local Revenue		8600-8799	19,243.09	0.00	19,243.09	14,300.00	0.00	14,300.00	-25.7%
5) TOTAL, REVENUES			2,605,238.62	80,001.91	2,685,240.53	3,007,777.00	12,852.00	3,020,629.00	12.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,158,248.59	0.00	1,158,248.59	1,362,830.00	0.00	1,362,830.00	17.7%
2) Classified Salaries		2000-2999	158,160.97	0.00	158,160.97	193,339.00	0.00	193,339.00	22.2%
3) Employee Benefits		3000-3999	243,907.90	65,300.00	309,207.90	303,573.00	0.00	303,573.00	-1.8%
4) Books and Supplies		4000-4999	115,486.70	47,438.59	162,925.29	433,709.00	12,852.00	446,561.00	174.1%
5) Services and Other Operating Expenditures		5000-5999	646,508.23	0.00	646,508.23	593,615.00	0.00	593,615.00	-8.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	53,216.00	53,216.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,906.00	0.00	43,906.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,366,218.39	112,738.59	2,478,956.98	2,887,066.00	66,068.00	2,953,134.00	19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			239,020.23	(32,736.68)	206,283.55	120,711.00	(53,216.00)	67,495.00	-67.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			239,020.23	(32,736.68)	206,283.55	120,711.00	(53,216.00)	67,495.00	-67.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	0.00	0.00	0.00	1,565,357.49	53,216.00	1,618,573.49	New
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			0.00	0.00	0.00	1,565,357.49	53,216.00	1,618,573.49	New
d) Other Restatements									
		9795	1,326,337.26	85,952.68	1,412,289.94	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			1,326,337.26	85,952.68	1,412,289.94	1,565,357.49	53,216.00	1,618,573.49	14.6%
2) Ending Balance, June 30 (E + F1e)									
			1,565,357.49	53,216.00	1,618,573.49	1,686,068.49	0.00	1,686,068.49	4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures									
		9713	1,074.00	0.00	1,074.00	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	53,216.00	53,216.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	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	1,564,283.49	0.00	1,564,283.49	1,686,068.49	0.00	1,686,068.49	7.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,653,992.34	40,364.00	1,694,356.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	180.63	0.00	180.63				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	55,339.32	12,852.00	68,191.32				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,074.00	0.00	1,074.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,710,586.29	53,216.00	1,763,802.29				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	145,228.80	0.00	145,228.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			145,228.80	0.00	145,228.80				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Unaudited Actuals
 General Fund
 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)			1,565,357.49	53,216.00	1,618,573.49				

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,755,739.00	0.00	1,755,739.00	2,058,190.00	0.00	2,058,190.00	17.2%
Education Protection Account State Aid - Current Year		8012	496,960.00	0.00	496,960.00	419,774.00	0.00	419,774.00	-15.5%
State Aid - Prior Years		8019	4,683.00	0.00	4,683.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,257,382.00	0.00	2,257,382.00	2,477,964.00	0.00	2,477,964.00	9.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	237,388.00	0.00	237,388.00	220,665.00	0.00	220,665.00	-7.0%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,494,770.00	0.00	2,494,770.00	2,698,629.00	0.00	2,698,629.00	8.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	29,252.00	0.00	29,252.00	246,464.00	0.00	246,464.00	742.6%
Lottery - Unrestricted and Instructional Materials		8560	51,072.53	14,701.91	65,774.44	48,384.00	12,852.00	61,236.00	-6.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
 General Fund
 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		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,901.00	65,300.00	76,201.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			91,225.53	80,001.91	171,227.44	294,848.00	12,852.00	307,700.00	79.7%

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 LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,243.09	0.00	19,243.09	14,300.00	0.00	14,300.00	-25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
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%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals
 General Fund
 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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,243.09	0.00	19,243.09	14,300.00	0.00	14,300.00	-25.7%
TOTAL, REVENUES			2,605,238.62	80,001.91	2,685,240.53	3,007,777.00	12,852.00	3,020,629.00	12.5%

Unaudited Actuals
 General Fund
 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	947,041.22	0.00	947,041.22	1,061,735.00	0.00	1,061,735.00	12.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	200,525.95	0.00	200,525.95	301,095.00	0.00	301,095.00	50.2%
Other Certificated Salaries		1900	10,681.42	0.00	10,681.42	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,158,248.59	0.00	1,158,248.59	1,362,830.00	0.00	1,362,830.00	17.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	71,733.28	0.00	71,733.28	85,613.00	0.00	85,613.00	19.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,464.79	0.00	76,464.79	82,726.00	0.00	82,726.00	8.2%
Other Classified Salaries		2900	9,962.90	0.00	9,962.90	25,000.00	0.00	25,000.00	150.9%
TOTAL, CLASSIFIED SALARIES			158,160.97	0.00	158,160.97	193,339.00	0.00	193,339.00	22.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	99,941.74	65,300.00	165,241.74	145,919.00	0.00	145,919.00	-11.7%
PERS		3201-3202	16,209.32	0.00	16,209.32	22,244.00	0.00	22,244.00	37.2%
OASDI/Medicare/Alternative		3301-3302	27,672.38	0.00	27,672.38	38,290.00	0.00	38,290.00	38.4%
Health and Welfare Benefits		3401-3402	49,005.84	0.00	49,005.84	43,960.00	0.00	43,960.00	-10.3%
Unemployment Insurance		3501-3502	652.51	0.00	652.51	782.00	0.00	782.00	19.8%
Workers' Compensation		3601-3602	25,772.98	0.00	25,772.98	33,008.00	0.00	33,008.00	28.1%
OPEB, Allocated		3701-3702	24,137.21	0.00	24,137.21	17,958.00	0.00	17,958.00	-25.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	515.92	0.00	515.92	1,412.00	0.00	1,412.00	173.7%
TOTAL, EMPLOYEE BENEFITS			243,907.90	65,300.00	309,207.90	303,573.00	0.00	303,573.00	-1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	12,852.00	12,852.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	115,486.70	20,031.41	135,518.11	148,709.00	0.00	148,709.00	9.7%

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	0.00	27,407.18	27,407.18	285,000.00	0.00	285,000.00	939.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,486.70	47,438.59	162,925.29	433,709.00	12,852.00	446,561.00	174.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,719.12	0.00	7,719.12	7,000.00	0.00	7,000.00	-9.3%
Dues and Memberships		5300	7,910.00	0.00	7,910.00	10,300.00	0.00	10,300.00	30.2%
Insurance		5400 - 5450	9,729.61	0.00	9,729.61	11,520.00	0.00	11,520.00	18.4%
Operations and Housekeeping Services		5500	79,765.33	0.00	79,765.33	74,898.00	0.00	74,898.00	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,204.36	0.00	38,204.36	33,222.00	0.00	33,222.00	-13.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	503,179.81	0.00	503,179.81	456,675.00	0.00	456,675.00	-9.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			646,508.23	0.00	646,508.23	593,615.00	0.00	593,615.00	-8.2%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	53,216.00	53,216.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	53,216.00	53,216.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
 General Fund
 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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	156.00	0.00	156.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	43,750.00	0.00	43,750.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,906.00	0.00	43,906.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,366,218.39	112,738.59	2,478,956.98	2,887,066.00	66,068.00	2,953,134.00	19.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
 General Fund
 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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	363.58	363.58	363.58	370.31	370.31	370.31
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	363.58	363.58	363.58	370.31	370.31	370.31
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	363.58	363.58	363.58	370.31	370.31	370.31
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		43,750.00	43,750.00		43,750.00	0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable		27,143.00	27,143.00	4,105.00		31,248.00	
Governmental activities long-term liabilities	0.00	70,893.00	70,893.00	4,105.00	43,750.00	31,248.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	51,072.53		14,701.91	65,774.44
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		51,072.53	0.00	14,701.91	65,774.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	17,426.14			17,426.14
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	2,150.01			2,150.01
4. Books and Supplies	4000-4999	31,367.41		14,701.91	46,069.32
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	128.97			128.97
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)		51,072.53	0.00	14,701.91	65,774.44
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,478,956.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	43,906.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				43,906.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				2,435,050.98

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
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.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	2,435,050.98	0.00
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,227,269.93	0.00	2,227,269.93	0.00		2,227,269.93
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	207,676.00	0.00	207,676.00	0.00		207,676.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					105.05	105.05
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					43,906.00	43,906.00
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	2,434,945.93	0.00	2,434,945.93	0.00	44,011.05	2,478,956.98

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Kepler Neighborhood School

CDS #: Kepler

Charter Approving Entity: FUSD

County: Fresno

Charter #: 1503

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,556,317.00		1,556,317.00
Education Protection Account State Aid - Current Year	8012	45,550.00		45,550.00
State Aid - Prior Years	8019	625.00		625.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	143,672.00		143,672.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,746,164.00	0.00	1,746,164.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		66,480.00	66,480.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		14,256.60	14,256.60
Other Federal Revenues	8110, 8260-8299	0.00	192,519.32	192,519.32
Total, Federal Revenues		0.00	273,255.92	273,255.92
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	171,632.00	0.00	171,632.00
Total, Other State Revenues		171,632.00	0.00	171,632.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	44,749.75		44,749.75
Total, Local Revenues		44,749.75	0.00	44,749.75
5. TOTAL REVENUES				
		1,962,545.75	273,255.92	2,235,801.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	566,750.26	15,709.12	582,459.38
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	204,600.25		204,600.25
Other Certificated Salaries	1900	0.00		0.00
Total, Certificated Salaries		771,350.51	15,709.12	787,059.63
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	50,251.98	33,055.91	83,307.89
Noncertificated Support Salaries	2200	0.00		0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00		0.00
Clerical and Office Salaries	2400	29,560.82		29,560.82
Other Noncertificated Salaries	2900	91,336.38		91,336.38
Total, Noncertificated Salaries		171,149.18	33,055.91	204,205.09

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Kepler Neighborhood School

CDS #: Kepler

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	63,470.20	5,308.00	68,778.20
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	25,418.28	1,066.05	26,484.33
Health and Welfare Benefits	3401-3402	79,303.80	8,730.00	88,033.80
Unemployment Insurance	3501-3502	11,785.26	279.71	12,064.97
Workers' Compensation Insurance	3601-3602	19,130.79	1,208.21	20,339.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	904.82	46.00	950.82
Total, Employee Benefits		<u>200,013.15</u>	<u>16,637.97</u>	<u>216,651.12</u>
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	13,103.15	51,735.83	64,838.98
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	38,996.50	9,109.62	48,106.12
Noncapitalized Equipment	4400	11,394.98	120,180.34	131,575.32
Food	4700	70,070.57	16,348.26	86,418.83
Total, Books and Supplies		<u>133,565.20</u>	<u>197,374.05</u>	<u>330,939.25</u>
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	961.19	785.94	1,747.13
Dues and Memberships	5300	1,030.00	0.00	1,030.00
Insurance	5400	11,688.25	0.00	11,688.25
Operations and Housekeeping Services	5500	15,949.44	233.73	16,183.17
Rentals, Leases, Repairs, and Noncap. Improvements	5600	124,165.18	0.00	124,165.18
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	369,416.46	7,560.88	376,977.34
Communications	5900	19,170.23	1,898.32	21,068.55
Total, Services and Other Operating Expenditures		<u>542,380.75</u>	<u>10,478.87</u>	<u>552,859.62</u>
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	991.00		991.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		<u>991.00</u>	<u>0.00</u>	<u>991.00</u>
Total, Other Outgo		<u>991.00</u>	<u>0.00</u>	<u>991.00</u>
8. TOTAL EXPENDITURES		1,819,449.79	273,255.92	2,092,705.71

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Kepler Neighborhood School

CDS #: Kepler

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		143,095.96	0.00	143,095.96
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		143,095.96	0.00	143,095.96
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	74,074.27		74,074.27
b. Adjustments/Restatements	9793, 9795	(132.50)		(132.50)
c. Adjusted Beginning Fund Balance /Net Position		73,941.77	0.00	73,941.77
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		217,037.73	0.00	217,037.73
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	217,037.73	0.00	217,037.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Kepler Neighborhood School

CDS #: Kepler

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	174,423.08		174,423.08
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	74,899.26		74,899.26
In Revolving Fund	9130	468.94		468.94
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	1,102.18		1,102.18
2. Investments				
	9150			0.00
3. Accounts Receivable				
	9200	208,202.60		208,202.60
4. Due from Grantor Governments				
	9290			0.00
5. Stores				
	9320			0.00
6. Prepaid Expenditures (Expenses)				
	9330	2,461.00		2,461.00
7. Other Current Assets				
	9340	10,000.00		10,000.00
8. Capital Assets (accrual basis only)				
	9400-9489	18,762.00		18,762.00
9. TOTAL ASSETS				
		490,319.06	0.00	490,319.06
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources				
	9490			0.00
2. TOTAL DEFERRED OUTFLOWS				
		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable				
	9500	85,781.33		85,781.33
2. Due to Grantor Governments				
	9590			0.00
3. Current Loans				
	9640			0.00
4. Unearned Revenue				
	9650			0.00
5. Long-Term Liabilities (accrual basis only)				
	9660-9669	187,500.00		187,500.00
6. TOTAL LIABILITIES				
		273,281.33	0.00	273,281.33
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources				
	9690			0.00
2. TOTAL DEFERRED INFLOWS				
		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)				
		217,037.73	0.00	217,037.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Kepler Neighborhood School
CDS #: Kepler

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Kepler Neighborhood School

CDS #: Kepler

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>2,092,705.71</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>273,255.92</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,819,449.79</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>991.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,818,458.79</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: School of Unlimited Learning
CDS #: SOUL
Charter Approving Entity: Fresno Unified
County: Fresno
Charter #: 149

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,330,617.00		1,330,617.00
Education Protection Account State Aid - Current Year	8012	304,099.00		304,099.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	115,984.00		115,984.00
Other LCFF Transfers	8091, 8097	0.00		0.00
Total, LCFF Sources		1,750,700.00	0.00	1,750,700.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		77,236.00	77,236.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	63,051.74		63,051.74
Total, Federal Revenues		63,051.74	77,236.00	140,287.74
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	130,858.16	31,441.03	162,299.19
Total, Other State Revenues		130,858.16	31,441.03	162,299.19
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	18,024.74		18,024.74
Total, Local Revenues		18,024.74	0.00	18,024.74
5. TOTAL REVENUES				
		1,962,634.64	108,677.03	2,071,311.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	487,736.36		487,736.36
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	242,334.97		242,334.97
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		730,071.33	0.00	730,071.33
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	155,659.86	46,169.35	201,829.21
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	115,142.96		115,142.96
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		270,802.82	46,169.35	316,972.17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: School of Unlimited Learning

CDS #: SOUL

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	73,681.97	3,354.73	77,036.70
Health and Welfare Benefits	3401-3402	171,054.30	12,353.30	183,407.60
Unemployment Insurance	3501-3502	9,253.99	384.80	9,638.79
Workers' Compensation Insurance	3601-3602	26,306.99	395.86	26,702.85
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		280,297.25	16,488.69	296,785.94
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	5,931.74	19.95	5,951.69
Materials and Supplies	4300	13,146.29		13,146.29
Noncapitalized Equipment	4400			0.00
Food	4700	1,517.27	32,072.53	33,589.80
Total, Books and Supplies		20,595.30	32,092.48	52,687.78
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	49,097.31	8,683.69	57,781.00
Dues and Memberships	5300			0.00
Insurance	5400	13,060.08		13,060.08
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	177,286.96		177,286.96
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	322,646.50	5,242.82	327,889.32
Communications	5900	10,127.76		10,127.76
Total, Services and Other Operating Expenditures		572,218.61	13,926.51	586,145.12
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,873,985.31	108,677.03	1,982,662.34

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: School of Unlimited Learning

CDS #: SOUL

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		88,649.33	0.00	88,649.33
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		88,649.33	0.00	88,649.33
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791			0.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		0.00	0.00	0.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		88,649.33	0.00	88,649.33
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	48,514.43		48,514.43
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	40,134.90	0.00	40,134.90

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: School of Unlimited Learning

CDS #: SOUL

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	216,315.30	9,516.76	225,832.06
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	48,514.43		48,514.43
9. TOTAL ASSETS		265,129.73	9,516.76	274,646.49
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	176,480.40	9,516.76	185,997.16
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		176,480.40	9,516.76	185,997.16
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		88,649.33	0.00	88,649.33

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: School of Unlimited Learning
CDS #: SOUL

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: School of Unlimited Learning

CDS #: SOUL

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>1,982,662.34</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>140,287.74</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,842,374.60</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,842,374.60</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Board Mtg. (09/15)

Charter School Name: Sierra Charter School
 CDS #: Sierra
 Charter Approving Entity: Fresno Unified School District
 County: Fresno County
 Charter #: 898

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,933,429.00		2,933,429.00
Education Protection Account State Aid - Current Year	8012	786,905.00		786,905.00
State Aid - Prior Years	8019	(8.00)		(8.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	312,665.00		312,665.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,032,991.00	0.00	4,032,991.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		171,345.00	171,345.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	171,345.00	171,345.00
3. Other State Revenues				
Special Education - State	StateRevSE		(17,302.00)	(17,302.00)
All Other State Revenues	StateRevAO	138,669.38	22,359.79	161,029.17
Total, Other State Revenues		138,669.38	5,057.79	143,727.17
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	27,732.19	0.00	27,732.19
Total, Local Revenues		27,732.19	0.00	27,732.19
5. TOTAL REVENUES				
		4,199,392.57	176,402.79	4,375,795.36
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,528,958.33	146,154.57	1,675,112.90
Certificated Pupil Support Salaries	1200	37,850.71	17,133.79	54,984.50
Certificated Supervisors' and Administrators' Salaries	1300	168,948.06	0.00	168,948.06
Other Certificated Salaries	1900	28,121.45	49,663.57	77,785.02
Total, Certificated Salaries		1,763,878.55	212,951.93	1,976,830.48
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	0.00	0.00
Noncertificated Support Salaries	2200	151,546.41	0.00	151,546.41
Noncertificated Supervisors' and Administrators' Salaries	2300	273,572.32	0.00	273,572.32
Clerical and Office Salaries	2400	121,723.87	0.00	121,723.87
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		546,842.60	0.00	546,842.60

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

Board Mtg. (09/15)

July 1, 2014 to June 30, 2015

Charter School Name: Sierra Charter School

CDS #: Sierra

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	156,632.93	18,910.08	175,543.01
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	65,098.76	3,078.04	68,176.80
Health and Welfare Benefits	3401-3402	535,406.02	44,037.99	579,444.01
Unemployment Insurance	3501-3502	2,910.27	106.57	3,016.84
Workers' Compensation Insurance	3601-3602	41,120.63	3,577.46	44,698.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	34,358.84	2,015.78	36,374.62
Total, Employee Benefits		835,527.45	71,725.92	907,253.37
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	618.13	21,320.87	21,939.00
Books and Other Reference Materials	4200	418.42	0.00	418.42
Materials and Supplies	4300	75,660.76	1,621.78	77,282.54
Noncapitalized Equipment	4400	144,483.92	0.00	144,483.92
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		221,181.23	22,942.65	244,123.88
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	5,795.28	6,097.82	11,893.10
Dues and Memberships	5300	7,698.77	0.00	7,698.77
Insurance	5400	37,015.55	0.00	37,015.55
Operations and Housekeeping Services	5500	52,121.41	0.00	52,121.41
Rentals, Leases, Repairs, and Noncap. Improvements	5600	355,288.98	0.00	355,288.98
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	252,054.83	44,915.30	296,970.13
Communications	5900	20,170.32	0.00	20,170.32
Total, Services and Other Operating Expenditures		730,145.14	51,013.12	781,158.26
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,097,574.97	358,633.62	4,456,208.59

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

Board Mtg. (09/15)

July 1, 2014 to June 30, 2015

Charter School Name: Sierra Charter School

CDS #: Sierra

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		101,817.60	(182,230.83)	(80,413.23)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(182,230.83)	182,230.83	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(182,230.83)	182,230.83	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(80,413.23)	0.00	(80,413.23)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,305,761.06	0.00	2,305,761.06
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		2,305,761.06	0.00	2,305,761.06
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,225,347.83	0.00	2,225,347.83
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	105,654.62	5,469.37	111,123.99
4. All Others	9719	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750	0.00		0.00
2. Other Commitments	9760	0.00		0.00
d. Assigned	9780	0.00		0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789	1,002,233.46		1,002,233.46
2. Unassigned/Unappropriated Amount	9790M	1,117,459.75	(5,469.37)	1,111,990.38
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

Board Mtg. (09/15)

July 1, 2014 to June 30, 2015

Charter School Name: Sierra Charter School

CDS #: Sierra

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	1,846,425.83	30,416.19	1,876,842.02
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	1,830.00	0.00	1,830.00
4. Due from Grantor Governments	9290	361,369.20	22,262.18	383,631.38
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	105,654.62	5,469.37	111,123.99
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		2,315,279.65	58,147.74	2,373,427.39
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	29,137.90	891.74	30,029.64
2. Due to Grantor Governments	9590	60,793.92	0.00	60,793.92
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	57,256.00	57,256.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		89,931.82	58,147.74	148,079.56
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		2,225,347.83	0.00	2,225,347.83

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Board Mtg. (09/15)

Charter School Name: Sierra Charter School
CDS #: Sierra

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. Title I, Part A - NONE	\$ 0.00	0.00	0.00
b. Title II, Part A - NONE	0.00	0.00	0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015

Board Mtg. (09/15)

Charter School Name: Sierra Charter School

CDS #: Sierra

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>4,456,208.59</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>171,345.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,284,863.59</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 4,284,863.59</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: University High School

CDS #: University

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 890

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,458,059.00		2,458,059.00
Education Protection Account State Aid - Current Year	8012	778,893.00		778,893.00
State Aid - Prior Years	8019	(3,450.00)		(3,450.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	298,158.55		298,158.55
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,531,660.55	0.00	3,531,660.55
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182		1,730.00	1,730.00
Child Nutrition - Federal	8220		3,638.91	3,638.91
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	5,368.91	5,368.91
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	120,270.67	33,986.44	154,257.11
Total, Other State Revenues		120,270.67	33,986.44	154,257.11
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	252,506.99	130,767.00	383,273.99
Total, Local Revenues		252,506.99	130,767.00	383,273.99
5. TOTAL REVENUES				
		3,904,438.21	170,122.35	4,074,560.56
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,540,131.96	15,035.26	1,555,167.22
Certificated Pupil Support Salaries	1200	172,670.40	15,423.60	188,094.00
Certificated Supervisors' and Administrators' Salaries	1300	227,669.28	0.00	227,669.28
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,940,471.64	30,458.86	1,970,930.50
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	36,671.00	0.00	36,671.00
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	31,666.38	0.00	31,666.38
Clerical and Office Salaries	2400	158,894.03	0.00	158,894.03
Other Noncertificated Salaries	2900	41,563.24	3,195.56	44,758.80
Total, Noncertificated Salaries		268,794.65	3,195.56	271,990.21

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: University High School

CDS #: University

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	167,373.61	0.00	167,373.61
PERS	3201-3202	20,704.61	0.00	20,704.61
OASDI / Medicare / Alternative	3301-3302	50,309.95	414.40	50,724.35
Health and Welfare Benefits	3401-3402	384,298.70	0.00	384,298.70
Unemployment Insurance	3501-3502	1,126.21	3.60	1,129.81
Workers' Compensation Insurance	3601-3602	38,330.30	122.55	38,452.85
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		662,143.38	540.55	662,683.93
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	19,533.42	19,533.42
Books and Other Reference Materials	4200	92,711.88	39,385.93	132,097.81
Materials and Supplies	4300	108,916.94	0.00	108,916.94
Noncapitalized Equipment	4400	49,256.44	0.00	49,256.44
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		250,885.26	58,919.35	309,804.61
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	65,689.98	0.00	65,689.98
Dues and Memberships	5300	2,839.00	0.00	2,839.00
Insurance	5400	26,519.46	0.00	26,519.46
Operations and Housekeeping Services	5500	0.00	0.00	0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	38,659.75	0.00	38,659.75
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	168,479.29	24,764.25	193,243.54
Communications	5900	0.00	0.00	0.00
Total, Services and Other Operating Expenditures		302,187.48	24,764.25	326,951.73
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	711,393.02	0.00	711,393.02
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		711,393.02	0.00	711,393.02
8. TOTAL EXPENDITURES		4,135,875.43	117,878.57	4,253,754.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: University High School

CDS #: University

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(231,437.22)	52,243.78	(179,193.44)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(231,437.22)	52,243.78	(179,193.44)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,773,147.35	330,520.16	2,103,667.51
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		1,773,147.35	330,520.16	2,103,667.51
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,541,710.13	382,763.94	1,924,474.07
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	1,000.00		1,000.00
2. Stores (equals Object 9320)	9712	1,152.13		1,152.13
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740		382,763.94	382,763.94
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	1,539,558.00	0.00	1,539,558.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: University High School

CDS #: University

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,673,778.86	377,415.12	2,051,193.98
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	1,000.00	0.00	1,000.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	2,597.00	0.00	2,597.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	43,151.43	24,380.07	67,531.50
4. Due from Grantor Governments	9290	0.00	0.00	0.00
5. Stores	9320	1,152.13	0.00	1,152.13
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		1,721,679.42	401,795.19	2,123,474.61
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	179,969.29	19,031.25	199,000.54
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		179,969.29	19,031.25	199,000.54
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,541,710.13	382,763.94	1,924,474.07

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: University High School
CDS #: University

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. none	\$ 0.00		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: University High School

CDS #: University

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>4,253,754.00</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>5,368.91</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,248,385.09</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 4,248,385.09</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Arts and Science Academy

CDS #: VASA

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0792

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,333,100.00		1,333,100.00
Education Protection Account State Aid - Current Year	8012	312,014.00		312,014.00
State Aid - Prior Years	8019	1,316.00		1,316.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	143,722.00		143,722.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,790,152.00	0.00	1,790,152.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		100,452.00	100,452.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		110,866.83	110,866.83
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	211,318.83	211,318.83
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	169,668.45	7,786.68	177,455.13
Total, Other State Revenues		169,668.45	7,786.68	177,455.13
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	37,252.94		37,252.94
Total, Local Revenues		37,252.94	0.00	37,252.94
5. TOTAL REVENUES				
		1,997,073.39	219,105.51	2,216,178.90
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	557,900.64	45,258.90	603,159.54
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	127,850.86	4,849.40	132,700.26
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		685,751.50	50,108.30	735,859.80
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	25,893.34	25,893.34
Noncertificated Support Salaries	2200	11,147.78	144.04	11,291.82
Noncertificated Supervisors' and Administrators' Salaries	2300	91,899.99	0.00	91,899.99
Clerical and Office Salaries	2400		0.00	0.00
Other Noncertificated Salaries	2900	69,928.18	0.00	69,928.18
Total, Noncertificated Salaries		172,975.95	26,037.38	199,013.33

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Valley Arts and Science Academy
CDS #: VASA

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	56,258.96	5,856.66	62,115.62
PERS	3201-3202	16,880.08	1,623.94	18,504.02
OASDI / Medicare / Alternative	3301-3302	24,448.30	1,653.84	26,102.14
Health and Welfare Benefits	3401-3402	154,901.84	8,200.00	163,101.84
Unemployment Insurance	3501-3502	1,108.09	135.00	1,243.09
Workers' Compensation Insurance	3601-3602	28,833.38	1,550.00	30,383.38
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	5,662.35	256.88	5,919.23
Total, Employee Benefits		288,093.00	19,276.32	307,369.32
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	20,639.47	7,786.68	28,426.15
Books and Other Reference Materials	4200	5,274.80	0.00	5,274.80
Materials and Supplies	4300	43,348.79	3,500.00	46,848.79
Noncapitalized Equipment	4400	10,962.38	0.00	10,962.38
Food	4700	53,555.62	110,866.83	164,422.45
Total, Books and Supplies		133,781.06	122,153.51	255,934.57
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	4,738.89	1,185.00	5,923.89
Dues and Memberships	5300	3,957.89	0.00	3,957.89
Insurance	5400	15,731.96	0.00	15,731.96
Operations and Housekeeping Services	5500	36,090.23	0.00	36,090.23
Rentals, Leases, Repairs, and Noncap. Improvements	5600	176,823.94	0.00	176,823.94
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	415,434.02	345.00	415,779.02
Communications	5900	1,726.00	0.00	1,726.00
Total, Services and Other Operating Expenditures		654,502.93	1,530.00	656,032.93
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	48,662.75	0.00	48,662.75
Total, Capital Outlay		48,662.75	0.00	48,662.75
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	26,807.99		26,807.99
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		26,807.99	0.00	26,807.99
Total, Other Outgo		26,807.99	0.00	26,807.99
8. TOTAL EXPENDITURES		2,010,575.18	219,105.51	2,229,680.69

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Arts and Science Academy

CDS #: VASA

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(13,501.79)	0.00	(13,501.79)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00		0.00
2. Less: Other Uses	7630-7699	0.00		0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00		0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(13,501.79)	0.00	(13,501.79)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	833,493.63		833,493.63
b. Adjustments/Restatements	9793, 9795	0.00		0.00
c. Adjusted Beginning Fund Balance /Net Position		833,493.63	0.00	833,493.63
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		819,991.84	0.00	819,991.84
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	819,991.84	0.00	819,991.84

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Arts and Science Academy

CDS #: VASA

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	169,169.39		169,169.39
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	220,449.32		220,449.32
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	23,817.00		23,817.00
	9150			0.00
2. Investments				
3. Accounts Receivable	9200	90,409.60		90,409.60
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	17,943.72		17,943.72
7. Other Current Assets	9340	322.38		322.38
8. Capital Assets (accrual basis only)	9400-9489	582,845.85		582,845.85
9. TOTAL ASSETS		1,104,957.26	0.00	1,104,957.26
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	0.00		0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	75,073.62		75,073.62
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	209,891.80		209,891.80
6. TOTAL LIABILITIES		284,965.42	0.00	284,965.42
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		819,991.84	0.00	819,991.84

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Arts and Science Academy

CDS #: VASA

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 <u>0.00</u>
b. Noncertificated Salaries	2000-2999 <u>0.00</u>
c. Employee Benefits	3000-3999 <u>0.00</u>
d. Books and Supplies	4000-4999 <u>0.00</u>
e. Services and Other Operating Expenditures	5000-5999 <u>0.00</u>
TOTAL COMMUNITY SERVICES EXPENDITURES	<u>0.00</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Arts and Science Academy

CDS #: VASA

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>2,229,680.69</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>211,318.83</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,018,361.86</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>75,470.74</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,942,891.12</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Preparatory Academy

CDS #: Valley Prep

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0662

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,857,628.00		1,857,628.00
Education Protection Account State Aid - Current Year	8012	473,297.00		473,297.00
State Aid - Prior Years	8019	(144.61)		(144.61)
Transfers to Charter Schools in Lieu of Property Taxes	8096	216,330.53		216,330.53
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,547,110.92	0.00	2,547,110.92
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		105,837.00	105,837.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		130,937.09	130,937.09
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	236,774.09	236,774.09
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	77,679.93	289,940.00	367,619.93
Total, Other State Revenues		77,679.93	289,940.00	367,619.93
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	85,172.93		85,172.93
Total, Local Revenues		85,172.93	0.00	85,172.93
5. TOTAL REVENUES				
		2,709,963.78	526,714.09	3,236,677.87
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	800,273.59		800,273.59
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	68,852.52		68,852.52
Other Certificated Salaries	1900	31,652.60		31,652.60
Total, Certificated Salaries		900,778.71	0.00	900,778.71
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	6,066.68	87,622.77	93,689.45
Noncertificated Support Salaries	2200	109,754.25	1,350.00	111,104.25
Noncertificated Supervisors' and Administrators' Salaries	2300	89,008.76		89,008.76
Clerical and Office Salaries	2400	89,387.13		89,387.13
Other Noncertificated Salaries	2900	90,084.39	109,223.31	199,307.70
Total, Noncertificated Salaries		384,301.21	198,196.08	582,497.29

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Preparatory Academy

CDS #: Valley Prep

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	77,858.83		77,858.83
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	50,042.26	6,963.14	57,005.40
Health and Welfare Benefits	3401-3402	227,011.60	24,847.06	251,858.66
Unemployment Insurance	3501-3502	20,371.62	3,066.99	23,438.61
Workers' Compensation Insurance	3601-3602	27,264.20	3,215.80	30,480.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	898.68	139.28	1,037.96
Total, Employee Benefits		403,447.19	38,232.27	441,679.46
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	4,584.40		4,584.40
Books and Other Reference Materials	4200	87.30		87.30
Materials and Supplies	4300	43,987.86	15,888.81	59,876.67
Noncapitalized Equipment	4400	44,765.70	7,553.70	52,319.40
Food	4700	104,268.29	89,156.23	193,424.52
Total, Books and Supplies		197,693.55	112,598.74	310,292.29
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	10,885.86		10,885.86
Dues and Memberships	5300	6,037.09		6,037.09
Insurance	5400	32,443.85		32,443.85
Operations and Housekeeping Services	5500	60,139.81	16,053.20	76,193.01
Rentals, Leases, Repairs, and Noncap. Improvements	5600	119,291.99	98,226.29	217,518.28
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	560,295.22	18,423.08	578,718.30
Communications	5900	3,744.83		3,744.83
Total, Services and Other Operating Expenditures		792,838.65	132,702.57	925,541.22
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	14,737.75		14,737.75
Total, Capital Outlay		14,737.75	0.00	14,737.75
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through, Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,693,797.06	481,729.66	3,175,526.72

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Valley Preparatory Academy

CDS #: Valley Prep

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		16,166.72	44,984.43	61,151.15
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	48,084.43	(48,084.43)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		48,084.43	(48,084.43)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		64,251.15	(3,100.00)	61,151.15
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	370,818.24	48,941.81	419,760.05
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		370,818.24	48,941.81	419,760.05
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		435,069.39	45,841.81	480,911.20
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		45,841.81	45,841.81
c. Unrestricted Net Position	9790A	435,069.39	0.00	435,069.39

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2014 to June 30, 2015

Charter School Name: Valley Preparatory Academy

CDS #: Valley Prep

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	282,449.84		282,449.84
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	32,325.66	45,841.81	78,167.47
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	22,624.12		22,624.12
2. Investments	9150			0.00
3. Accounts Receivable	9200	198,550.07		198,550.07
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	39,171.12		39,171.12
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	54,396.66		54,396.66
9. TOTAL ASSETS		629,517.47	45,841.81	675,359.28
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	194,448.08		194,448.08
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		194,448.08	0.00	194,448.08
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		435,069.39	45,841.81	480,911.20

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Valley Preparatory Academy
CDS #: Valley Prep

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Valley Preparatory Academy
CDS #: Valley Prep

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>3,175,526.72</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>236,774.09</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,938,752.63</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>14,737.75</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 2,924,014.88</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Carter G. Woodson Public Charter School
CDS #: Woodson
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 378

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,978,502.00		1,978,502.00
Education Protection Account State Aid - Current Year	8012	495,475.00		495,475.00
State Aid - Prior Years	8019	(1,705.00)		(1,705.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	189,331.00		189,331.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,661,603.00	0.00	2,661,603.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		142,287.00	142,287.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		21,864.00	21,864.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	164,151.00	164,151.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	112,478.00	24,937.00	137,415.00
Total, Other State Revenues		112,478.00	24,937.00	137,415.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	8,720.00		8,720.00
Total, Local Revenues		8,720.00	0.00	8,720.00
5. TOTAL REVENUES				
		2,782,801.00	189,088.00	2,971,889.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	659,458.00	5,944.00	665,402.00
Certificated Pupil Support Salaries	1200	141,498.00	35,027.00	176,525.00
Certificated Supervisors' and Administrators' Salaries	1300	233,602.00	4,688.00	238,290.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,034,558.00	45,659.00	1,080,217.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	20,455.00	20.00	20,475.00
Noncertificated Support Salaries	2200	109,984.00	52,513.00	162,497.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	267,670.00	4,704.00	272,374.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		398,109.00	57,237.00	455,346.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Carter G. Woodson Public Charter School

CDS #: Woodson

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	89,993.00	1,788.00	91,781.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	43,939.00	4,868.00	48,807.00
Health and Welfare Benefits	3401-3402	115,810.00	7,635.00	123,445.00
Unemployment Insurance	3501-3502	19,128.00	1,727.00	20,855.00
Workers' Compensation Insurance	3601-3602	23,213.00	1,475.00	24,688.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	4,492.00		4,492.00
Total, Employee Benefits		296,575.00	17,493.00	314,068.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		21,721.00	21,721.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	64,144.00	543.00	64,687.00
Noncapitalized Equipment	4400	21,635.00		21,635.00
Food	4700	17,980.00	31,273.00	49,253.00
Total, Books and Supplies		103,759.00	53,537.00	157,296.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	21,651.00	578.00	22,229.00
Dues and Memberships	5300	5,709.00		5,709.00
Insurance	5400	22,741.00		22,741.00
Operations and Housekeeping Services	5500	77,816.00		77,816.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	325,362.00	4,239.00	329,601.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	379,760.00	33,782.00	413,542.00
Communications	5900	38,220.00		38,220.00
Total, Services and Other Operating Expenditures		871,259.00	38,599.00	909,858.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	1,616.00		1,616.00
Total, Capital Outlay		1,616.00	0.00	1,616.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	26,593.00		26,593.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		26,593.00	0.00	26,593.00
8. TOTAL EXPENDITURES		2,732,469.00	212,525.00	2,944,994.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Carter G. Woodson Public Charter School

CDS #: Woodson

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		50,332.00	(23,437.00)	26,895.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(23,437.00)	23,437.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(23,437.00)	23,437.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		26,895.00	0.00	26,895.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	872,698.00		872,698.00
b. Adjustments/Restatements	9793, 9795	(152,893.00)		(152,893.00)
c. Adjusted Beginning Fund Balance /Net Position		719,805.00	0.00	719,805.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		746,700.00	0.00	746,700.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	26,090.00		26,090.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	720,610.00	0.00	720,610.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Carter G. Woodson Public Charter School

CDS #: Woodson

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	352,767.00	77,548.00	430,315.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
Investments	9150			0.00
3. Accounts Receivable				
9200				0.00
4. Due from Grantor Governments				
9290		436,456.00		436,456.00
5. Stores				
9320				0.00
6. Prepaid Expenditures (Expenses)				
9330		16,147.00		16,147.00
7. Other Current Assets				
9340				0.00
8. Capital Assets (accrual basis only)				
9400-9489		26,090.00		26,090.00
9. TOTAL ASSETS				
		831,460.00	77,548.00	909,008.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources				
9490		4,890.00		4,890.00
2. TOTAL DEFERRED OUTFLOWS				
		4,890.00	0.00	4,890.00
I. LIABILITIES				
1. Accounts Payable				
9500		89,309.00		89,309.00
2. Due to Grantor Governments				
9590		341.00		341.00
3. Current Loans				
9640				0.00
4. Unearned Revenue				
9650			77,548.00	77,548.00
5. Long-Term Liabilities (accrual basis only)				
9660-9669				0.00
6. TOTAL LIABILITIES				
		89,650.00	77,548.00	167,198.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources				
9690				0.00
2. TOTAL DEFERRED INFLOWS				
		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)				
		746,700.00	0.00	746,700.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Carter G. Woodson Public Charter School
CDS #: Woodson

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2014 to June 30, 2015**

Charter School Name: Carter G. Woodson Public Charter School

CDS #: Woodson

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2013-14 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2016-17.

a. Total Expenditures (B8)	<u>2,944,994.00</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>164,151.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,780,843.00</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>1,616.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 2,779,227.00</u>