

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Tze-ki Lam

Name

Controller

Title

(408) 453 6896

Telephone

Tze-ki_Lam@sccoe.org

E-mail Address

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

Form	Description	Value
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.	\$159,758,581.05
	Adjusted Appropriations Limit	\$248,241,429.09
	Appropriations Subject to Limit	\$248,241,429.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	14.19%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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	51,748,733.97	55,804,093.00	107,552,826.97	48,437,296.00	55,138,280.00	103,575,576.00	-3.7%
2) Federal Revenue		8100-8299	(826,669.06)	40,254,230.44	39,427,561.38	0.00	42,872,541.00	42,872,541.00	8.7%
3) Other State Revenue		8300-8599	1,017,542.01	16,990,487.47	18,008,029.48	661,938.00	15,907,050.00	16,568,988.00	-8.0%
4) Other Local Revenue		8600-8799	9,085,457.20	26,401,518.41	35,486,975.61	6,718,621.00	28,639,786.00	35,358,407.00	-0.4%
5) TOTAL REVENUES			61,025,064.12	139,450,329.32	200,475,393.44	55,817,855.00	142,557,657.00	198,375,512.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,393,144.41	37,341,216.82	44,734,361.23	9,153,404.00	38,506,353.00	47,659,757.00	6.5%
2) Classified Salaries		2000-2999	19,316,325.42	33,791,490.44	53,107,815.86	21,094,229.00	32,794,158.00	53,888,387.00	1.5%
3) Employee Benefits		3000-3999	12,902,301.69	28,934,233.12	41,836,534.81	11,042,685.00	31,277,395.00	42,320,080.00	1.2%
4) Books and Supplies		4000-4999	1,122,692.21	3,331,718.63	4,454,410.84	1,997,667.00	2,802,755.00	4,800,422.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	12,721,702.59	22,093,438.20	34,815,140.79	12,035,584.00	26,219,234.00	38,254,818.00	9.9%
6) Capital Outlay		6000-6999	942,484.64	431,040.62	1,373,525.26	4,672,739.00	166,000.00	4,838,739.00	252.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,111,131.41	4,802,783.93	19,913,915.34	11,149,510.00	2,181,073.00	13,330,583.00	-33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,307,257.49)	10,757,309.60	(549,947.89)	(11,429,220.00)	10,847,082.00	(582,138.00)	5.9%
9) TOTAL EXPENDITURES			58,202,524.88	141,483,231.36	199,685,756.24	59,716,598.00	144,794,050.00	204,510,648.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,822,539.24	(2,032,902.04)	789,637.20	(3,898,743.00)	(2,236,393.00)	(6,135,136.00)	-877.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	644,920.90	0.00	644,920.90	25,000.00	0.00	25,000.00	-96.1%
b) Transfers Out		7600-7629	161,391.15	1,633,521.77	1,794,912.92	48,067.00	1,605,813.00	1,653,880.00	-7.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,733,127.64)	1,733,127.64	0.00	(2,803,743.00)	2,803,743.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,249,597.89)	99,605.87	(1,149,992.02)	(2,826,810.00)	1,197,930.00	(1,628,880.00)	41.6%

Description	Resource Codes	Object Codes	2014-16 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)			1,572,941.35	(1,933,296.17)	(360,354.82)	(6,725,553.00)	(1,038,463.00)	(7,764,016.00)	2054.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,054,984.49	12,804,535.98	74,859,520.47	63,627,925.84	10,871,239.81	74,499,165.65	-0.5%
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)			62,054,984.49	12,804,535.98	74,859,520.47	63,627,925.84	10,871,239.81	74,499,165.65	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,054,984.49	12,804,535.98	74,859,520.47	63,627,925.84	10,871,239.81	74,499,165.65	-0.5%
2) Ending Balance, June 30 (E + F1e)			63,627,925.84	10,871,239.91	74,499,165.65	56,902,372.84	9,832,776.81	66,735,149.65	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	295,830.00	0.00	295,830.00	339,780.00	0.00	339,780.00	14.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
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	49,125,557.00	0.00	49,125,557.00	41,522,817.00	0.00	41,522,817.00	-15.5%
Excess Taxes	0000	9780	4,457,908.00		4,457,908.00				
Carryover of Unspent Funds	0000	9780	1,728,481.00		1,728,481.00				
Facilities	0000	9780	9,198,396.00		9,198,396.00				
Redevelopment Funds	0000	9780	3,946,940.00		3,946,940.00				
Technology Services	0000	9780	7,679,209.00		7,679,209.00				
Cafeteria Profit Sharing	0000	9780	91,077.00		91,077.00				
Board Approved 1-Time Funding (6/17/11)	0000	9780	3,025,061.00		3,025,061.00				
Deferred Maintenance (FMP)	0000	9780	6,422,684.00		6,422,684.00				
Board Approved for Educare (2016/17)	0000	9780	750,000.00		750,000.00				
Vacation & Sick Leave Liability	0000	9780	2,951,745.00		2,951,745.00				
STRS for H1B1 Items: 2005-2012	0000	9780	702,632.00		702,632.00				
\$5.1M Designation (From 2013-14)	0000	9780	5,168,697.00		5,168,697.00				
ROPI/JPA MOU (2016-17 - 2017/18)	0000	9780	2,826,727.00		2,826,727.00				
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Facilities	0000	9780				9,834,541.00		9,834,541.00	
Redevelopment Funds (RDA)	0000	9780				3,984,791.00		3,984,791.00	
Technology Services	0000	9780				3,885,272.00		3,885,272.00	
Deferred Maintenance (FMP)	0000	9780				4,467,550.00		4,467,550.00	
Vacation Liability	0000	9780				1,500,028.00		1,500,028.00	
One-time \$5.1M Designation (From 2012)	0000	9780				5,168,697.00		5,168,697.00	
\$5.1M Designation - Uncertainty of Future	0000	9780				5,168,697.00		5,168,697.00	
STRS for H1B1 Items: 2005-2012	0000	9780				702,632.00		702,632.00	
Carryover of Unspent Funds	0000	9780				1,634,609.00		1,634,609.00	
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
District Loans for Cashflow Issues	0000	9780				5,000,000.00		5,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,059,227.00	0.00	8,059,227.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	6,122,311.84	(4.00)	6,122,307.84	15,014,785.84	(4.00)	15,014,781.84	145.2%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	124,327,738.20	(43,007,426.04)	81,320,312.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,829,838.95	455,793.59	2,285,632.54				
4) Due from Grantor Government		9280	142,077.00	6,109,324.67	6,251,401.67				
5) Due from Other Funds		9310	617,455.14	55,596,697.93	56,214,153.07				
6) Stores		9320	295,830.00	0.00	295,830.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			127,237,939.29	19,154,390.15	146,392,329.44				
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	3,367,205.26	5,700,767.72	9,067,972.98				
2) Due to Grantor Governments		9590	875.48	9,232.22	10,107.70				
3) Due to Other Funds		9610	60,241,932.71	378,413.04	60,620,345.75				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,194,737.36	2,194,737.36				
6) TOTAL, LIABILITIES			63,610,013.45	8,283,150.34	71,893,163.79				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9680	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)			63,627,925.84	10,871,239.81	74,499,165.65				

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	5,168,696.08	0.00	5,168,696.08	5,168,697.00	0.00	5,168,697.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,088.00	0.00	83,088.00	78,546.00	0.00	78,546.00	-5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	686,622.96	0.00	686,622.96	683,612.00	0.00	683,612.00	-0.4%
Timber Yield Tax		8022	14.20	0.00	14.20	6.00	0.00	6.00	-57.7%
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	104,255,305.27	0.00	104,255,305.27	103,327,255.00	0.00	103,327,255.00	-0.9%
Unsecured Roll Taxes		8042	8,754,789.05	0.00	8,754,789.05	8,080,106.00	0.00	8,080,106.00	-7.7%
Prior Years' Taxes		8043	1,037.41	0.00	1,037.41	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	3,993,260.70	0.00	3,993,260.70	1,500,000.00	0.00	1,500,000.00	-62.4%
Education Revenue Augmentation Fund (ERAF)		8045	126,375,631.19	0.00	126,375,631.19	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,795,566.82	0.00	3,795,566.82	500,000.00	0.00	500,000.00	-86.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	2,688.48	0.00	2,688.48	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			253,116,700.16	0.00	253,116,700.16	119,338,222.00	0.00	119,338,222.00	-52.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(201,367,966.19)	55,804,093.00	(145,563,873.19)	(70,900,926.00)	55,138,280.00	(15,762,646.00)	-89.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			51,748,733.97	55,804,093.00	107,552,826.97	48,437,296.00	55,138,280.00	103,575,576.00	-3.7%
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	2,785,828.52	2,785,828.52	0.00	2,640,740.00	2,640,740.00	-5.2%
Special Education Discretionary Grants		8182	0.00	1,395,292.11	1,395,292.11	0.00	1,587,341.00	1,587,341.00	13.8%
Child Nutrition Programs		8220	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	339,838.81	339,838.81	0.00	336,126.00	336,126.00	-1.1%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,833,845.09	1,833,845.09		1,890,280.00	1,890,280.00	3.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		589,999.20	589,999.20		598,149.00	598,149.00	1.4%
NCLB: Title II, Part A, Teacher Quality	4035	8290		16,028.22	16,028.22		17,139.00	17,139.00	6.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		48,045.63	48,045.63		62,810.00	62,810.00	30.7%
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, 4204, 5510	8290		7,969,088.91	7,969,088.91		10,962,768.00	10,962,768.00	37.6%
Vocational and Applied Technology Education	3500-3699	8290		34,956.48	34,956.48		40,871.00	40,871.00	16.9%
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	(826,669.06)	25,241,307.47	24,414,638.41	0.00	24,738,317.00	24,738,317.00	-1.3%
TOTAL, FEDERAL REVENUE			(826,669.06)	40,254,230.44	39,427,561.38	0.00	42,872,541.00	42,872,541.00	8.7%
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		11,224,672.95	11,224,672.95		11,912,436.00	11,912,436.00	6.1%
Prior Years	6500	8319		385,664.68	385,664.68		140.00	140.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,305,810.00	3,305,810.00	0.00	3,240,819.00	3,240,819.00	-2.0%
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	464,848.00	0.00	464,848.00	344,921.00	0.00	344,921.00	-25.8%
Lottery - Unrestricted and Instructional Materials		8560	456,425.05	132,224.98	588,650.03	226,517.00	60,169.00	286,686.00	-51.3%
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		8578	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		110,398.27	110,398.27		10,549.00	10,549.00	-90.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		138,969.65	138,969.65		95,012.00	95,012.00	-31.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		75,000.00	75,000.00	New
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		19,500.00	19,500.00		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	96,268.66	1,673,246.94	1,769,515.60	80,500.00	512,925.00	603,425.00	-65.9%
TOTAL, OTHER STATE REVENUE			1,017,542.01	16,890,487.47	18,008,029.48	661,938.00	15,907,050.00	18,568,988.00	-8.0%

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)	
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	1,200,653.10	0.00	1,200,653.10	0.00	0.00	0.00	-100.0%
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	28,847.18	28,847.18	0.00	32,500.00	32,500.00	12.7%
All Other Sales		8639	344,959.15	108,272.31	453,231.46	141,865.00	99,070.00	240,835.00	-48.8%
Leases and Rentals		8650	0.00	9,402.90	9,402.90	0.00	6,000.00	6,000.00	-36.2%
Interest		8660	508,320.02	524.41	508,844.43	387,286.00	0.00	387,286.00	-23.9%
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	4,061,161.65	3,023,567.18	7,084,728.83	3,785,671.00	1,138,179.00	4,933,850.00	-30.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	272,259.20	5,924,105.96	6,196,365.16	166,000.00	5,133,838.00	5,299,838.00	-14.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	2,688.48	0.00	2,688.48	0.00	0.00	0.00	-100.0%
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	1,972,778.60	2,201,477.47	4,174,256.07	1,637,820.00	1,166,147.00	2,803,967.00	-32.8%
Tuition		8710	722,637.00	2,611,928.00	3,334,565.00	589,879.00	1,829,703.00	2,419,682.00	-27.4%
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		12,493,393.00	12,493,393.00		19,234,349.00	19,234,349.00	54.0%
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			9,085,457.20	26,401,518.41	35,486,975.61	6,718,621.00	28,839,786.00	35,358,407.00	-0.4%
TOTAL, REVENUES			61,025,064.12	138,450,329.32	200,475,393.44	55,817,855.00	142,557,657.00	198,375,512.00	-1.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,081,122.41	24,705,708.07	27,786,830.48	3,429,057.00	25,175,254.00	28,604,311.00	2.9%
Certificated Pupil Support Salaries		1200	184,620.78	7,138,230.12	7,322,850.90	191,608.00	7,714,501.00	7,906,109.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,077,091.33	4,742,897.15	8,819,988.48	5,499,139.00	5,166,251.00	10,665,390.00	20.9%
Other Certificated Salaries		1900	50,309.89	754,381.48	804,691.37	33,600.00	450,347.00	483,947.00	-39.9%
TOTAL, CERTIFICATED SALARIES			7,393,144.41	37,341,216.82	44,734,361.23	9,153,404.00	38,506,353.00	47,659,757.00	6.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	401,946.55	20,696,919.68	21,098,866.23	479,953.00	18,927,864.00	19,407,817.00	-8.0%
Classified Support Salaries		2200	2,334,473.85	6,991,653.87	9,326,127.72	2,405,179.00	7,658,857.00	10,064,036.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	6,115,274.98	1,971,253.07	8,086,528.05	6,871,575.00	2,045,327.00	8,916,902.00	10.3%
Classified Clerical, Technical and Office Salaries		2400	10,133,695.75	3,222,297.24	13,355,992.99	10,853,117.00	3,464,052.00	14,317,169.00	7.2%
Other Classified Salaries		2900	330,934.29	909,366.58	1,240,300.87	484,405.00	698,058.00	1,182,463.00	-4.7%
TOTAL, CLASSIFIED SALARIES			19,316,325.42	33,791,490.44	53,107,815.86	21,094,229.00	32,794,158.00	53,888,387.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	631,389.02	3,274,092.44	3,905,481.46	963,509.00	3,940,601.00	4,904,110.00	25.6%
PERS		3201-3202	2,172,992.85	3,633,414.62	5,806,407.47	2,582,118.00	4,022,449.00	6,604,567.00	13.7%
OASDI/Medicare/Alternative		3301-3302	1,463,409.66	3,014,397.67	4,477,807.33	1,687,475.00	3,111,723.00	4,799,198.00	7.2%
Health and Welfare Benefits		3401-3402	4,045,264.74	13,463,686.54	17,508,951.28	4,533,023.00	14,471,211.00	19,004,234.00	8.5%
Unemployment Insurance		3501-3502	15,486.33	34,330.71	49,817.04	14,975.00	35,693.00	50,668.00	1.7%
Workers' Compensation		3601-3602	486,073.35	3,353,486.16	3,839,559.51	546,180.00	3,498,418.00	4,044,598.00	5.3%
OPEB, Allocated		3701-3702	2,315,285.81	906,813.88	3,222,099.79	308,027.00	946,015.00	1,254,042.00	-61.1%
OPEB, Active Employees		3751-3752	1,742,394.68	1,254,011.00	2,996,405.68	407,378.00	1,251,285.00	1,658,563.00	-44.6%
Other Employee Benefits		3901-3902	30,005.25	0.00	30,005.25	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			12,902,301.69	28,934,233.12	41,836,534.81	11,042,685.00	31,277,395.00	42,320,080.00	1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	137,589.97	83,668.67	221,258.64	224,519.00	15,500.00	240,019.00	8.5%
Books and Other Reference Materials		4200	37,313.26	172,742.06	210,055.32	127,838.00	109,284.00	237,122.00	12.9%
Materials and Supplies		4300	774,983.05	2,063,365.41	2,838,368.46	1,338,500.00	2,301,713.00	3,640,213.00	28.3%
Noncapitalized Equipment		4400	172,805.93	1,010,244.43	1,183,050.36	306,810.00	370,458.00	677,268.00	-42.8%
Food		4700	0.00	1,678.06	1,678.06	0.00	5,800.00	5,800.00	245.6%
TOTAL, BOOKS AND SUPPLIES			1,122,692.21	3,331,718.63	4,454,410.84	1,997,667.00	2,802,755.00	4,800,422.00	7.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,582,186.75	13,035,050.52	15,617,237.27	0.00	16,020,237.00	16,020,237.00	2.6%
Travel and Conferences		5200	352,197.92	757,518.87	1,109,716.79	658,399.00	724,684.00	1,383,083.00	24.6%
Dues and Memberships		5300	115,146.75	12,739.50	127,886.25	168,079.00	13,380.00	181,459.00	41.9%
Insurance		5400 - 5450	752,234.56	0.00	752,234.56	1,334,172.00	8,502.00	1,342,674.00	78.5%
Operations and Housekeeping Services		5500	790,008.63	592,772.58	1,382,781.21	872,446.00	1,235,983.00	2,108,429.00	52.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,859,126.00	1,268,407.49	3,127,533.49	1,940,218.00	1,554,433.00	3,494,651.00	11.7%
Transfers of Direct Costs		5710	(1,223,552.15)	1,223,552.15	0.00	(1,190,563.00)	1,190,563.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,680.46)	212,344.61	201,664.15	(11,467.00)	158,000.00	146,533.00	-27.3%
Professional/Consulting Services and Operating Expenditures		5800	7,254,896.51	4,856,442.62	12,111,339.13	7,704,079.00	5,128,432.00	12,832,511.00	6.0%
Communications		5900	250,138.08	134,609.86	384,747.94	560,221.00	185,020.00	745,241.00	93.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,721,702.59	22,093,438.20	34,815,140.79	12,035,584.00	26,219,234.00	38,254,818.00	9.9%

Description	Resource Codes	Object Codes	2014-16 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	136,685.00	91,365.29	228,050.29	580,000.00	0.00	580,000.00	145.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	406,893.50	213,604.35	620,487.85	2,038,000.00	0.00	2,038,000.00	228.1%
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	337,190.25	128,070.98	465,261.23	1,650,998.00	116,000.00	1,768,998.00	281.4%
Equipment Replacement		6500	61,715.89	0.00	61,715.89	425,741.00	50,000.00	475,741.00	670.9%
TOTAL CAPITAL OUTLAY			942,484.64	431,040.62	1,373,525.26	4,672,739.00	166,000.00	4,838,739.00	252.3%
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	669,132.86	669,132.86	0.00	670,669.00	670,669.00	0.2%
Payments to County Offices		7142	0.00	563,179.00	563,179.00	0.00	0.00	0.00	-100.0%
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	339,838.81	339,838.81	0.00	336,126.00	336,126.00	-1.1%
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	2,815,224.41	73,574.98	2,888,799.39	2,734,065.00	0.00	2,734,065.00	-5.4%
All Other Transfers Out to All Others		7299	12,295,907.00	3,157,058.28	15,452,965.28	8,415,445.00	1,174,278.00	9,589,723.00	-37.8%
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)			15,111,131.41	4,802,783.93	19,913,915.34	11,149,510.00	2,181,073.00	13,330,583.00	-33.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,757,308.10)	10,757,309.60	1.50	(10,847,082.00)	10,847,082.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(549,949.39)	0.00	(549,949.39)	(582,138.00)	0.00	(582,138.00)	5.9%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,307,257.49)	10,757,309.60	(549,947.89)	(11,429,220.00)	10,847,082.00	(582,138.00)	5.9%
TOTAL EXPENDITURES			58,202,524.88	141,483,231.36	199,685,756.24	59,716,598.00	144,794,050.00	204,510,848.00	2.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	644,920.90	0.00	644,920.90	25,000.00	0.00	25,000.00	-96.1%
(a) TOTAL, INTERFUND TRANSFERS IN			644,920.90	0.00	644,920.90	25,000.00	0.00	25,000.00	-96.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	13,553.38	1,600,071.97	1,613,625.35	0.00	1,569,572.00	1,569,572.00	-2.7%
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	147,837.77	33,449.80	181,287.57	48,067.00	36,241.00	84,308.00	-53.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,391.15	1,633,521.77	1,794,912.92	48,067.00	1,605,813.00	1,653,880.00	-7.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,197,160.04)	2,197,160.04	0.00	(3,296,632.00)	3,296,632.00	0.00	0.0%
Contributions from Restricted Revenues		8990	464,032.40	(464,032.40)	0.00	492,889.00	(492,889.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,733,127.64)	1,733,127.64	0.00	(2,803,743.00)	2,803,743.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,249,597.89)	99,605.87	(1,149,992.02)	(2,826,810.00)	1,197,930.00	(1,628,880.00)	41.6%

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	51,748,733.97	55,804,093.00	107,552,826.97	48,437,296.00	55,138,280.00	103,575,576.00	-3.7%
2) Federal Revenue		8100-8299	(826,669.06)	40,254,230.44	39,427,561.38	0.00	42,872,541.00	42,872,541.00	8.7%
3) Other State Revenue		8300-8599	1,017,542.01	16,990,487.47	18,008,029.48	661,938.00	15,907,050.00	16,568,988.00	-8.0%
4) Other Local Revenue		8600-8799	9,085,457.20	26,401,518.41	35,486,975.61	6,718,621.00	28,639,786.00	35,358,407.00	-0.4%
5) TOTAL, REVENUES			61,025,064.12	139,450,329.32	200,475,393.44	55,817,855.00	142,557,657.00	198,375,512.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,574,520.30	77,137,798.42	84,712,318.72	5,986,296.00	79,027,833.00	85,014,129.00	0.4%
2) Instruction - Related Services	2000-2999		7,096,029.35	17,434,302.16	24,530,331.51	9,405,402.00	19,328,128.00	28,733,530.00	17.1%
3) Pupil Services	3000-3999		1,939,452.58	23,537,108.80	25,476,561.38	2,262,041.00	24,883,106.00	27,145,147.00	6.5%
4) Ancillary Services	4000-4999		171.12	3,650,040.66	3,650,211.78	0.00	3,099,860.00	3,099,860.00	-15.1%
5) Community Services	5000-5999		575,000.00	0.00	575,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	680.00	680.00	0.00	45,261.00	45,261.00	6558.0%
7) General Administration	7000-7999		21,576,923.22	10,866,409.60	32,443,332.82	24,250,005.00	10,920,924.00	35,170,929.00	8.4%
8) Plant Services	8000-8999		4,329,296.90	4,054,107.79	8,383,404.69	6,663,344.00	5,307,865.00	11,971,209.00	42.8%
9) Other Outgo	9000-9999	Except 7600-7699	15,111,131.41	4,802,783.93	19,913,915.34	11,149,510.00	2,181,073.00	13,330,583.00	-33.1%
10) TOTAL, EXPENDITURES			58,202,524.88	141,483,231.36	199,685,756.24	59,716,598.00	144,794,050.00	204,510,648.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,822,539.24	(2,032,902.04)	789,637.20	(3,898,743.00)	(2,236,393.00)	(6,135,136.00)	-877.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	644,920.90	0.00	644,920.90	25,000.00	0.00	25,000.00	-96.1%
b) Transfers Out		7600-7629	161,391.15	1,633,521.77	1,794,912.92	48,067.00	1,605,813.00	1,653,880.00	-7.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,733,127.64)	1,733,127.64	0.00	(2,803,743.00)	2,803,743.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,249,597.89)	99,605.87	(1,149,992.02)	(2,826,810.00)	1,197,930.00	(1,628,880.00)	41.6%

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)			1,572,941.35	(1,933,296.17)	(360,354.82)	(6,725,553.00)	(1,038,463.00)	(7,764,016.00)	2054.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,054,984.49	12,804,535.98	74,859,520.47	63,627,925.84	10,871,239.81	74,499,165.65	-0.5%
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)			62,054,984.49	12,804,535.98	74,859,520.47	63,627,925.84	10,871,239.81	74,499,165.65	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,054,984.49	12,804,535.98	74,859,520.47	63,627,925.84	10,871,239.81	74,499,165.65	-0.5%
2) Ending Balance, June 30 (E + F1e)			63,627,925.84	10,871,239.81	74,499,165.65	56,902,372.84	9,832,776.81	66,735,149.65	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	295,830.00	0.00	295,830.00	339,790.00	0.00	339,790.00	14.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,871,243.81	10,871,243.81	0.00	9,832,780.81	9,832,780.81	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	49,125,557.00	0.00	49,125,557.00	41,522,817.00	0.00	41,522,817.00	-15.5%
Excess Taxes	0000	9780	4,457,908.00		4,457,908.00				
Carryover of Unspent Funds	0000	9780	1,728,481.00		1,728,481.00				
Facilities	0000	9780	9,198,396.00		9,198,396.00				
Redevelopment Funds	0000	9780	3,946,940.00		3,946,940.00				
Technology Services	0000	9780	7,679,209.00		7,679,209.00				
Cafeteria Profit Sharing	0000	9780	91,077.00		91,077.00				
Board Approved 1-Time Funding (6/17/	0000	9780	3,025,061.00		3,025,061.00				
Deferred Maintenance (FMP)	0000	9780	6,422,684.00		6,422,684.00				
Board Approved for Educare (2016/17)	0000	9780	750,000.00		750,000.00				
Vacation & Sick Leave Liability	0000	9780	2,951,745.00		2,951,745.00				
STRS for H1B1 Items: 2005-2012	0000	9780	702,632.00		702,632.00				
\$5.1M Designation (From 2013-14)	0000	9780	5,168,697.00		5,168,697.00				
ROP/JPA MOU (2016-17 - 2017/18)	0000	9780	2,826,727.00		2,826,727.00				
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Facilities	0000	9780				9,834,541.00		9,834,541.00	
Redevelopment Funds (RDA)	0000	9780				3,984,791.00		3,984,791.00	
Technology Services	0000	9780				3,885,272.00		3,885,272.00	
Deferred Maintenance (FMP)	0000	9780				4,467,550.00		4,467,550.00	
Vacation Liability	0000	9780				1,500,028.00		1,500,028.00	
One-time \$5.1M Designation (From 201	0000	9780				5,168,697.00		5,168,697.00	
\$5.1M Designation - Uncertainty of Futu	0000	9780				5,168,697.00		5,168,697.00	
STRS for H1B1 Items: 2005-2012	0000	9780				702,632.00		702,632.00	
Carryover of Unspent Funds	0000	9780				1,634,609.00		1,634,609.00	
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
District Loans for Cashflow Issues	0000	9780				5,000,000.00		5,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,059,227.00	0.00	8,059,227.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	6,122,311.84	(4.00)	6,122,307.84	15,014,765.84	(4.00)	15,014,761.84	145.2%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	1,664,040.20	868,187.20
6230	California Clean Energy Jobs Act	115,883.40	115,883.40
6300	Lottery: Instructional Materials	96,368.32	96,368.32
6355	ROCP: Direct Support Professional Training Program	366,691.37	355,644.37
6500	Special Education	2,951,431.48	2,951,431.48
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Prog)	1,865.61	1,865.61
7400	Quality Education Investment Act	38,529.60	33,059.60
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,506,865.04	2,506,865.04
9010	Other Restricted Local	3,129,568.79	2,903,475.79
Total, Restricted Balance		10,871,243.81	9,832,780.81

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	76,311,749.67	0.00	-100.0%
2) Federal Revenue		8100-8299	20,493,218.00	27,283,649.00	33.1%
3) Other State Revenue		8300-8599	(37,551,760.60)	39,805,491.00	-206.0%
4) Other Local Revenue		8600-8799	1,331,140.96	1,258,017.00	-5.5%
5) TOTAL, REVENUES			60,584,348.03	68,347,157.00	12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	60,505,235.97	68,347,157.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,505,235.97	68,347,157.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,112.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,112.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,475.14	88,587.20	834.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,475.14	88,587.20	834.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,475.14	88,587.20	834.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	88,587.20	88,587.20	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		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	323,581.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,708,429.14		
4) Due from Grantor Government		9290	1,317,082.09		
5) Due from Other Funds		9310	56,006,656.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			61,355,748.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,131,959.77		
2) Due to Grantor Governments		9590	449,312.97		
3) Due to Other Funds		9610	55,685,888.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			61,267,161.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			88,587.20		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	76,311,749.67	0.00	-100.0%
TOTAL, LCFF SOURCES			76,311,749.67	0.00	-100.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	20,493,218.00	27,283,649.00	33.1%
TOTAL, FEDERAL REVENUE			20,493,218.00	27,283,649.00	33.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	27,238,702.05	30,833,374.00	13.2%
Prior Years	6500	8319	(73,489,623.65)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,699,161.00	8,972,117.00	3.1%
TOTAL, OTHER STATE REVENUE			(37,551,760.60)	39,805,491.00	-206.0%
OTHER LOCAL REVENUE					
Interest					
		8660	36,359.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,294,781.00	1,258,017.00	-2.8%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,331,140.96	1,258,017.00	-5.5%
TOTAL, REVENUES			60,584,348.03	68,347,157.00	12.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	29,192,379.00	36,255,766.00	24.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	31,276,497.01	32,091,391.00	2.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	36,359.96	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			60,505,235.97	68,347,157.00	13.0%
TOTAL, EXPENDITURES			60,505,235.97	68,347,157.00	13.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	76,311,749.67	0.00	-100.0%
2) Federal Revenue		8100-8299	20,493,218.00	27,283,649.00	33.1%
3) Other State Revenue		8300-8599	(37,551,760.60)	39,805,491.00	-206.0%
4) Other Local Revenue		8600-8799	1,331,140.96	1,258,017.00	-5.5%
5) TOTAL, REVENUES			60,584,348.03	68,347,157.00	12.8%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	60,505,235.97	68,347,157.00	13.0%
10) TOTAL, EXPENDITURES			60,505,235.97	68,347,157.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79,112.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,112.06	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,475.14	88,587.20	834.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,475.14	88,587.20	834.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,475.14	88,587.20	834.9%
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		9740	88,587.20	88,587.20	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
6500	Special Education	88,587.20	88,587.20
Total, Restricted Balance		88,587.20	88,587.20

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	1,307,267.00	1,407,041.00	7.6%
3) Other State Revenue		8300-8599	3,055,247.40	3,425,222.00	12.1%
4) Other Local Revenue		8600-8799	290,039.88	62,236.00	-78.5%
5) TOTAL, REVENUES			4,652,554.28	4,894,499.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,738,249.39	1,789,273.00	2.9%
2) Classified Salaries		2000-2999	1,859,955.26	1,820,406.00	-2.1%
3) Employee Benefits		3000-3999	1,616,499.96	1,746,752.00	8.1%
4) Books and Supplies		4000-4999	97,888.62	108,303.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	501,137.00	519,241.00	3.6%
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	461,364.76	480,096.00	4.1%
9) TOTAL, EXPENDITURES			6,275,094.99	6,464,071.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,622,540.71)	(1,569,572.00)	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,613,625.35	1,569,572.00	-2.7%
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			1,613,625.35	1,569,572.00	-2.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,915.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	290,838.94	281,923.58	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,838.94	281,923.58	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,838.94	281,923.58	-3.1%
2) Ending Balance, June 30 (E + F1e)			281,923.58	281,923.58	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	281,923.58	281,923.58	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	2,230,340.94		
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	45,487.81		
4) Due from Grantor Government		9290	522,787.16		
5) Due from Other Funds		9310	294,861.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,093,477.14		
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	350,367.74		
2) Due to Grantor Governments		9590	2,472.00		
3) Due to Other Funds		9610	21,435.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,437,278.33		
6) TOTAL, LIABILITIES			2,811,553.56		
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)			281,923.58		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,307,267.00	1,407,041.00	7.6%
TOTAL, FEDERAL REVENUE			1,307,267.00	1,407,041.00	7.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,998,045.00	3,321,317.00	10.8%
All Other State Revenue	All Other	8590	57,202.40	103,905.00	81.6%
TOTAL, OTHER STATE REVENUE			3,055,247.40	3,425,222.00	12.1%
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	2,817.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	47,523.79	46,236.00	-2.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	16,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	239,698.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			290,039.88	62,236.00	-78.5%
TOTAL, REVENUES			4,652,554.28	4,894,499.00	5.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,251,398.30	1,286,237.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	465,433.59	483,536.00	3.9%
Other Certificated Salaries		1900	21,417.50	19,500.00	-9.0%
TOTAL, CERTIFICATED SALARIES			1,738,249.39	1,789,273.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,238,118.84	1,157,640.00	-6.5%
Classified Support Salaries		2200	182,356.36	178,419.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	439,480.06	484,347.00	10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,859,955.26	1,820,406.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	135,374.52	171,097.00	26.4%
PERS		3201-3202	227,506.00	230,097.00	1.1%
OASDI/Medicare/Alternative		3301-3302	169,611.83	175,725.00	3.6%
Health and Welfare Benefits		3401-3402	778,083.91	858,319.00	10.3%
Unemployment Insurance		3501-3502	1,710.86	1,810.00	5.8%
Workers' Compensation		3601-3602	178,314.03	180,368.00	1.2%
OPEB, Allocated		3701-3702	52,765.86	55,687.00	5.5%
OPEB, Active Employees		3751-3752	73,132.95	73,649.00	0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,616,499.96	1,746,752.00	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,869.78	11,383.00	44.6%
Materials and Supplies		4300	85,815.58	96,120.00	12.0%
Noncapitalized Equipment		4400	3,965.83	0.00	-100.0%
Food		4700	237.43	800.00	236.9%
TOTAL, BOOKS AND SUPPLIES			97,888.62	108,303.00	10.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	256,018.00	256,018.00	0.0%
Travel and Conferences		5200	6,296.69	8,013.00	27.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,833.83	47,009.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,718.62	44,026.00	-1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	94,208.57	91,367.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	52,486.26	68,127.00	29.8%
Communications		5900	3,575.03	4,681.00	30.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			501,137.00	519,241.00	3.6%
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	461,364.76	480,096.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			461,364.76	480,096.00	4.1%
TOTAL, EXPENDITURES			6,275,094.99	6,464,071.00	3.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,613,625.35	1,569,572.00	-2.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,613,625.35	1,569,572.00	-2.7%
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					
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					
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)			1,613,625.35	1,569,572.00	-2.7%

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	1,307,267.00	1,407,041.00	7.6%
3) Other State Revenue		8300-8599	3,055,247.40	3,425,222.00	12.1%
4) Other Local Revenue		8600-8799	290,039.88	62,236.00	-78.5%
5) TOTAL, REVENUES			4,652,554.28	4,894,499.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,721,074.08	3,740,949.00	0.5%
2) Instruction - Related Services	2000-2999		1,290,520.07	1,428,573.00	10.7%
3) Pupil Services	3000-3999		505,337.71	511,228.00	1.2%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		461,364.76	480,096.00	4.1%
8) Plant Services	8000-8999		296,798.37	303,225.00	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,275,094.99	6,464,071.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,622,540.71)	(1,569,572.00)	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,613,625.35	1,569,572.00	-2.7%
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			1,613,625.35	1,569,572.00	-2.7%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,915.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	290,836.94	281,923.58	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,836.94	281,923.58	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,836.94	281,923.58	-3.1%
2) Ending Balance, June 30 (E + F1e)			281,923.58	281,923.58	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			281,923.58	281,923.58	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
6130	Child Development: Center-Based Reserve Account	21,660.20	21,660.20
6140	Child Development: Child Care Facilities Revolving Fund	260,263.38	260,263.38
Total, Restricted Balance		281,923.58	281,923.58

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	1,265,492.71	1,320,815.00	4.4%
3) Other State Revenue		8300-8599	73,122.76	86,069.00	17.7%
4) Other Local Revenue		8600-8799	285,570.42	582,308.00	103.9%
5) TOTAL REVENUES			1,624,185.89	1,989,192.00	22.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	549,376.21	713,742.00	29.9%
3) Employee Benefits		3000-3999	294,364.96	424,455.00	44.2%
4) Books and Supplies		4000-4999	719,248.34	745,913.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	(6,140.78)	62,348.00	-1115.3%
6) Capital Outlay		6000-6999	73,591.70	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	88,584.63	102,042.00	15.2%
9) TOTAL EXPENDITURES			1,719,025.06	2,048,500.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,839.17)	(59,308.00)	-37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,287.57	84,308.00	-53.5%
b) Transfers Out		7600-7629	25,000.00	25,000.00	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			156,287.57	59,308.00	-62.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,448.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,314.39	70,762.79	659.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,314.39	70,762.79	659.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,314.39	70,762.79	659.7%
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	70,762.79	70,762.79	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	233,725.91		
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	46,058.94		
4) Due from Grantor Government		9290	252,707.44		
5) Due from Other Funds		9310	148,158.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			680,650.59		
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	92,896.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	516,990.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			609,887.80		
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)			70,762.79		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,265,492.71	1,320,815.00	4.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,265,492.71	1,320,815.00	4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	73,122.76	86,069.00	17.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,122.76	86,069.00	17.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	162,631.67	162,404.00	-0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	122,938.75	419,904.00	241.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,570.42	582,308.00	103.9%
TOTAL, REVENUES			1,624,185.89	1,989,192.00	22.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	425,560.62	560,024.00	31.6%
Classified Supervisors' and Administrators' Salaries		2300	83,825.46	90,048.00	7.4%
Clerical, Technical and Office Salaries		2400	39,990.13	63,670.00	59.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			549,376.21	713,742.00	29.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	55,456.98	78,394.00	41.4%
OASDI/Medicare/Alternative		3301-3302	40,604.70	48,517.00	19.5%
Health and Welfare Benefits		3401-3402	145,975.99	226,339.00	55.1%
Unemployment Insurance		3501-3502	266.11	327.00	22.9%
Workers' Compensation		3601-3602	29,035.78	34,464.00	18.7%
OPEB, Allocated		3701-3702	9,652.23	15,678.00	62.4%
OPEB, Active Employees		3751-3752	13,378.41	20,736.00	55.0%
Other Employee Benefits		3901-3902	(5.24)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			294,364.96	424,455.00	44.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,057.32	43,000.00	22.7%
Noncapitalized Equipment		4400	3,197.27	6,000.00	87.7%
Food		4700	680,993.75	696,913.00	2.3%
TOTAL, BOOKS AND SUPPLIES			719,248.34	745,913.00	3.7%

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	1,519.33	2,500.00	64.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,767.16	41,300.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,300.63	116,606.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(296,002.77)	(238,000.00)	-19.6%
Professional/Consulting Services and Operating Expenditures		5800	133,465.75	135,483.00	1.5%
Communications		5900	3,809.12	4,459.00	17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(6,140.78)	62,348.00	-1115.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	73,591.70	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			73,591.70	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	88,584.63	102,042.00	15.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			88,584.63	102,042.00	15.2%
TOTAL, EXPENDITURES			1,719,025.06	2,048,500.00	19.2%

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	181,287.57	84,308.00	-53.5%
(a) TOTAL, INTERFUND TRANSFERS IN			181,287.57	84,308.00	-53.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	25,000.00	25,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
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)			156,287.57	59,308.00	-62.1%

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	1,265,492.71	1,320,815.00	4.4%
3) Other State Revenue		8300-8599	73,122.76	86,069.00	17.7%
4) Other Local Revenue		8600-8799	285,570.42	582,308.00	103.9%
5) TOTAL, REVENUES			1,624,185.89	1,989,192.00	22.5%
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		1,497,023.17	1,814,052.00	21.2%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		88,584.63	102,042.00	15.2%
8) Plant Services	8000-8999		133,417.26	132,406.00	-0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,719,025.06	2,048,500.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(94,839.17)	(59,308.00)	-37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,287.57	84,308.00	-53.5%
b) Transfers Out		7600-7629	25,000.00	25,000.00	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			156,287.57	59,308.00	-62.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,448.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,314.39	70,762.79	659.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,314.39	70,762.79	659.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,314.39	70,762.79	659.7%
2) Ending Balance, June 30 (E + F1e)			70,762.79	70,762.79	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			70,762.79	70,762.79	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	21,700.35	21,700.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	29,490.77	29,490.77
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	19,571.67	19,571.67
Total, Restricted Balance		70,762.79	70,762.79

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	1,745.52	0.00	-100.0%
5) TOTAL, REVENUES			1,745.52	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	9,212.90	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,212.90	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,467.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,467.38)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	382,225.13	374,757.75	-2.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				382,225.13	374,757.75	-2.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				382,225.13	374,757.75	-2.0%
2) Ending Balance, June 30 (E + F1e)				374,757.75	374,757.75	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	374,757.75	374,757.75	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	374,242.15		
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	515.60		
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			374,757.75		
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)			374,757.75		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,745.52	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			1,745.52	0.00	-100.0%
TOTAL, REVENUES			1,745.52	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%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,212.90	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,212.90	0.00	-100.0%
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			9,212.90	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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%
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 + 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,745.52	0.00	-100.0%
5) TOTAL, REVENUES			1,745.52	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		9,212.90	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,212.90	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,467.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,467.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,225.13	374,757.75	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,225.13	374,757.75	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,225.13	374,757.75	-2.0%
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	374,757.75	374,757.75	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
7710	State School Facilities Projects	374,757.75	374,757.75
Total, Restricted Balance		<u>374,757.75</u>	<u>374,757.75</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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57.79	0.00	-100.0%
5) TOTAL, REVENUES			57.79	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)			57.79	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57.79	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,171,250.73	1,171,308.52	0.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,171,250.73	1,171,308.52	0.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,171,250.73	1,171,308.52	0.0%
2) Ending Balance, June 30 (E + F1e)			1,171,308.52	1,171,308.52	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			1,171,308.52	1,171,308.52	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,171,308.52		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,171,308.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,171,308.52		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	57.79	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			57.79	0.00	-100.0%
TOTAL, REVENUES			57.79	0.00	-100.0%
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			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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57.79	0.00	-100.0%
5) TOTAL, REVENUES			57.79	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)			57.79	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57.79	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,250.73	1,171,308.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,250.73	1,171,308.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,250.73	1,171,308.52	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	1,171,308.52	1,171,308.52	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
9010	Other Restricted Local	1,171,308.52	1,171,308.52
Total, Restricted Balance		<u>1,171,308.52</u>	<u>1,171,308.52</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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,779,917.03	10,847,395.00	-21.3%
5) TOTAL, REVENUES			13,779,917.03	10,847,395.00	-21.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,300.98	246,088.00	5.5%
3) Employee Benefits		3000-3999	71,880.29	76,817.00	6.9%
4) Books and Supplies		4000-4999	36,529.03	48,917.00	33.9%
5) Services and Other Operating Expenses		5000-5999	7,402,397.13	8,366,334.00	13.0%
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			7,744,107.43	8,738,156.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,035,809.60	2,109,239.00	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	619,920.90	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			(619,920.90)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,415,888.70	2,109,239.00	-61.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,864,903.33	19,280,792.03	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,864,903.33	19,280,792.03	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,864,903.33	19,280,792.03	39.1%
2) Ending Net Position, June 30 (E + F1e)			19,280,792.03	21,390,031.03	10.9%
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			19,280,792.03	21,390,031.03	10.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,197,892.30		
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	39,434.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,181,700.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
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			31,774,008.77		
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	12,492,348.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	868.30		
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			12,493,216.74		
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)			19,280,792.03		

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	119,780.70	139,378.00	16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	13,364,186.05	10,322,045.00	-22.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	295,950.28	385,972.00	30.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,779,917.03	10,847,395.00	-21.3%
TOTAL, REVENUES			13,779,917.03	10,847,395.00	-21.3%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	166,707.48	177,892.00	6.7%
Clerical, Technical and Office Salaries		2400	66,593.50	68,196.00	2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			233,300.98	246,088.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,461.90	31,008.00	12.9%
OASDI/Medicare/Alternative		3301-3302	17,625.57	18,328.00	4.0%
Health and Welfare Benefits		3401-3402	18,043.90	18,579.00	3.0%
Unemployment Insurance		3501-3502	115.97	123.00	6.1%
Workers' Compensation		3601-3602	3,502.83	3,720.00	6.2%
OPEB, Allocated		3701-3702	2,150.06	2,179.00	1.3%
OPEB, Active Employees		3751-3752	2,980.06	2,880.00	-3.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,860.29	76,817.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,984.78	48,917.00	39.8%
Noncapitalized Equipment		4400	1,544.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			36,529.03	48,917.00	33.9%

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	847.70	2,501.00	195.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,715,638.72	4,595,820.00	23.7%
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	130.05	100.00	-23.1%
Professional/Consulting Services and Operating Expenditures		5800	3,685,540.66	3,767,673.00	2.2%
Communications		5900	240.00	240.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,402,397.13	8,366,334.00	13.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,744,107.43	8,738,156.00	12.8%

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					
Other Authorized Interfund Transfers Out		7619	619,920.90	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			619,920.90	0.00	-100.0%
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+e)			(619,920.90)	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,779,917.03	10,847,395.00	-21.3%
5) TOTAL, REVENUES			13,779,917.03	10,847,395.00	-21.3%
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		7,744,107.43	8,738,156.00	12.8%
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			7,744,107.43	8,738,156.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,035,809.60	2,109,239.00	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	619,920.90	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			(619,920.90)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,415,888.70	2,109,239.00	-61.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,864,903.33	19,280,792.03	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,864,903.33	19,280,792.03	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,864,903.33	19,280,792.03	39.1%
2) Ending Net Position, June 30 (E + F1e)			19,280,792.03	21,390,031.03	10.9%
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	19,280,792.03	21,390,031.03	10.9%

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

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	182.07	188.29	188.29	205.57	205.57	205.57
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	154.96	157.30	157.30	329.01	329.01	329.01
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	337.03	345.59	345.59	534.58	534.58	534.58
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	1,141.52	1,145.46	1,141.52	1,139.68	1,139.68	1,139.68
c. Special Education-NPS/LCI	47.47	47.72	47.47	43.78	43.78	43.78
d. Special Education Extended Year	112.26	112.25	112.26	112.26	112.26	112.26
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)	1,301.25	1,305.43	1,301.25	1,295.72	1,295.72	1,295.72
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,638.28	1,651.02	1,646.84	1,830.30	1,830.30	1,830.30
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	267,546.44	267,546.44	267,546.44	267,546.44	267,546.44	267,546.44
6. 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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School 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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School 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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,533,398.98	0.02	5,533,399.00			5,533,399.00
Work in Progress	677,670.34	(677,670.34)	0.00	4,744.00		4,744.00
Total capital assets not being depreciated	6,211,069.32	(677,670.32)	5,533,399.00	4,744.00	0.00	5,538,143.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	78,868,610.84	(2,625,612.84)	76,242,998.00	1,398,160.00	137,888.00	77,503,270.00
Equipment	13,060,119.66	0.34	13,060,120.00	514,121.00	92,420.00	13,481,821.00
Total capital assets being depreciated	91,928,730.50	(2,625,612.50)	89,303,118.00	1,912,281.00	230,308.00	90,985,091.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(13,055,164.80)	(4,609,959.20)	(17,665,124.00)	(2,661,567.00)	(82,765.00)	(20,243,926.00)
Equipment	(8,210,469.66)	(1,236,031.34)	(9,446,501.00)	(877,514.00)	(78,178.00)	(10,245,837.00)
Total accumulated depreciation	(21,265,634.46)	(5,845,990.54)	(27,111,625.00)	(3,539,081.00)	(160,943.00)	(30,489,763.00)
Total capital assets being depreciated, net	70,663,096.04	(8,471,603.04)	62,191,493.00	(1,626,800.00)	69,365.00	60,495,328.00
Governmental activity capital assets, net	76,874,165.36	(9,149,273.36)	67,724,892.00	(1,622,056.00)	69,365.00	66,033,471.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I Part A Low Inc & Neg	NCLB: Title 1 STW SYS SCHL SUP	IASA - Title I Part D Delinquent	IASA - Title I Migr Ed Reg & Sum	IASA - Migrant Ed Summer Prog	Even Start Migrant Education	Spec Ed - IDEA Basic
1. Prior Year Carryover	1,168,962.32	91,995.25	27,745.62	2,435,370.49	0.00		5,851,640.00
2. a. Current Year Award	1,705,812.00	657,222.00	730,147.00	9,408,349.00		378,403.00	27,492,228.00
b. Transferability (NCLB)				0.00			
c. Other Adjustments		27,691.63		(1,923,402.20)	1,923,402.20		(1,347,294.48)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,705,812.00	684,913.63	730,147.00	7,484,946.80	1,923,402.20	378,403.00	26,144,933.52
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,874,774.32	776,908.88	757,892.62	9,920,317.29	1,923,402.20	378,403.00	31,996,573.52
REVENUES							
5. Unearned Revenue Deferred from Prior Year	127,978.99				0.00		
6. Cash Received in Current Year	1,733,573.00	(62,206.85)	604,608.00	5,524,307.29	1,923,402.20	227,042.00	19,148,898.52
7. Contributed Matching Funds				0.00	0.00		
8. Total Available (sum lines 5, 6, & 7)	1,861,551.99	(62,206.85)	604,608.00	5,524,307.29	1,923,402.20	227,042.00	19,148,898.52
EXPENDITURES							
9. Donor-Authorized Expenditures	1,833,845.09	475,246.06	590,003.20	5,463,122.87	1,923,402.20	297,870.70	20,260,275.52
10. Non Donor-Authorized Expenditures	2,877.72		2,175.08	2,780.50	415.48		12,721.80
11. Total Expenditures (lines 9 & 10)	1,836,722.81	475,246.06	592,178.28	5,465,903.37	1,923,817.68	297,870.70	20,272,997.32
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	27,706.90	(537,452.91)	14,604.80	61,184.42	0.00	(70,828.70)	(1,111,377.00)
a. Unearned Revenue	27,706.90		14,604.80	61,184.42			
b. Accounts Payable							
c. Accounts Receivable		537,452.91				70,828.70	1,111,377.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,040,929.23	301,662.82	167,889.42	4,457,194.42	0.00	80,532.30	11,736,298.00
15. If Carryover is allowed, enter line 14 amount here	1,040,929.23	170,616.91	167,889.42	4,069,149.94		80,532.30	11,735,027.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,833,845.09	475,246.06	590,003.20	5,463,122.87	1,923,402.20	297,870.70	20,260,275.52

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Sp Ed - IDEA Prescho Non Ris	Presch Desired Results	Spec Ed - IDEA Presch Local	IDEA Mental Health Alloc Plan	Sp Ed - IDEA Presch Staff Dev	Sp Ed - IDEA Early Intervention	Workability II Found Partnership
1. Prior Year Carryover	84.173	84.173	84.027A	84.027	84.173A	84.181	84.126
2. a. Current Year Award	3315	3316	3320	3327	3345	3385	3410
b. Transferability (NCLB)	8182-8287	8182	8182/8287	8182-8287	8182-8287	8182/8590	8290
c. Other Adjustments	820/100	882	820/100	100/820/882	100/820	FD 882	FD 888
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	146,896.01	5,714.63	439,696.15	973,187.00	6,032.00		
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)	769,633.00	40,000.00	1,848,964.00	1,711,313.00	6,921.00	788,609.00	240,056.00
4. Total Available Award (sum lines 1, 2d, & 3)	(55,655.00)		(130,541.00)	(12,333.00)	(400.00)		
5. Unearned Revenue Deferred from Prior Year	713,978.00	40,000.00	1,718,423.00	1,698,980.00	6,521.00	788,609.00	240,056.00
6. Cash Received in Current Year	860,874.01	45,714.63	2,158,119.15	2,672,167.00	12,553.00	788,609.00	240,056.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)							
REVENUES							
9. Donor-Authorized Expenditures	525,189.01	6,402.63	1,179,846.15	1,482,916.00	5,850.00	2.02	183,018.00
10. Non Donor-Authorized Expenditures	574,296.01	28,706.78	1,313,193.15	1,498,375.00	5,947.39	788,609.00	240,055.59
11. Total Expenditures (lines 9 & 10)	1,012.79		1,802.79			5,822.26	
12. Amounts Included in Line 6 above for Prior Year Adjustments	575,308.80	28,706.78	1,314,995.94	1,498,375.00	5,947.39	794,431.26	240,055.59
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(49,107.00)	(22,304.15)	(133,347.00)	(11,353.00)	(97.39)	(788,606.98)	(57,037.59)
a. Unearned Revenue							
b. Accounts Payable	49,107.00	22,304.15	133,347.00	11,353.00	97.39	788,606.98	57,037.59
c. Accounts Receivable	286,578.00	17,007.85	844,926.00	1,173,792.00	6,605.61	0.00	0.41
14. Unused Grant Award Calculation (line 4 minus line 9)	286,578.00	17,007.85	844,926.00	1,173,792.00	6,605.61		
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	574,296.01	28,706.78	1,313,193.15	1,498,375.00	5,947.39	788,609.00	240,055.59

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Voc & Appl Secondary & Adult	Voc & Applied Adult	Title II Part A, Teacher Quality	Title IV 21st Century CCLC	Title III Limited English Profic	Title III Yr 2 & 4 Tech Assist	Federal Child Care, Center-Based
1. Prior Year Carryover	84,048	84,048	84,367	84,287	84,365	84,365	Various
2. a. Current Year Award	3550	3555	4035	4123	4203	4204	5025
b. Transferability (NCLB)	8290	8290	8290	8290	8290	8290	8290
c. Other Adjustments	FD 888	FD 888	FD 882	FD 880	882/889	FD 880	87220x/87240x
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	26,029.00	14,807.00	17,652.00	67,792.09	63,452.00	169,801.00	778,598.00
3. Required Matching Funds/Other							(5,877.00)
4. Total Available Award (sum lines 1, 2d, & 3)	26,029.00	14,807.00	45,179.66	67,792.09	116,293.05	222,167.05	778,598.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00				23,057.74	39,045.15	
6. Cash Received in Current Year		0.00	19,838.66	0.00	18,367.31	152,253.00	675,638.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	19,838.66	0.00	41,425.05	191,298.15	675,638.00
EXPENDITURES							
9. Donor-Authorized Expenditures	26,029.00	8,927.48	16,605.22	55,560.57	48,045.63	93,725.81	694,510.00
10. Non Donor-Authorized Expenditures							393.15
11. Total Expenditures (lines 9 & 10)	26,029.00	8,927.48	16,605.22	55,560.57	48,045.63	93,725.81	694,903.15
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(26,029.00)	(8,927.48)	3,233.44	(55,560.57)	(6,620.58)	97,572.34	(18,872.00)
a. Unearned Revenue			3,233.44		8,172.30	97,572.34	
b. Accounts Payable							
c. Accounts Receivable	26,029.00	8,927.48		55,560.57	14,792.88		18,872.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	5,879.52	28,574.44	12,231.52	68,247.42	128,441.24	84,088.00
15. If Carryover is allowed, enter line 14 amount here			28,574.44	12,231.52	68,247.42	128,441.24	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,029.00	8,927.48	16,605.22	55,560.57	48,045.63	93,725.81	694,510.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	CD Federal Quality Improv Actv	CD Local Planning Councils	Head Start Program	Early Head Start	State Preschool HS & EHS	Oth Federal - AGRMT#CN140159	Other Federal- Capromise
1. Prior Year Carryover			19,008,939.18	766,431.09	1,493,234.33	0.00	50,954.87
2. a. Current Year Award	609,054.30	56,647.00	20,524,550.00	2,211,767.00	1,569,572.00	300,000.00	
b. Transferability (NCLB)							
c. Other Adjustments					(4,538.75)	0.00	1,305.13
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)			20,524,550.00	2,211,767.00	1,565,033.25	300,000.00	1,305.13
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	609,054.30	56,647.00	39,533,489.18	2,978,198.09	3,058,267.58	300,000.00	52,260.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00					
6. Cash Received in Current Year	301,377.90	42,220.00	19,450,344.55	680,983.17	1,748,590.58	0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	301,377.90	42,220.00	19,450,344.55	680,983.17	1,748,590.58	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	591,254.30	55,930.00	21,641,057.61	914,132.25	1,748,590.58	205,984.78	928.78
10. Non Donor-Authorized Expenditures			551,965.90	42,111.06	3,531.86	0.00	
11. Total Expenditures (lines 9 & 10)	591,254.30	55,930.00	22,193,023.51	956,243.31	1,752,122.44	205,984.78	928.78
12. Amounts included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(289,876.40)	(13,710.00)	(2,190,713.06)	(233,149.08)	0.00	(205,984.78)	(928.78)
a. Unearned Revenue							
b. Accounts Payable	289,876.40	13,710.00	2,190,713.06	233,149.08		205,984.78	928.78
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	17,800.00	717.00	17,892,431.57	2,064,065.84	1,309,677.00	94,015.22	51,331.22
15. If Carryover is allowed, enter line 14 amount here			17,892,431.57	2,064,065.84	1,309,677.00	0.00	51,331.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	591,254.30	55,930.00	21,641,057.61	914,132.25	1,748,590.58	205,984.78	928.78

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	32,599,533.70
2. a. Current Year Award	72,193,255.39
b. Transferability (NCLB)	0.00
c. Other Adjustments	(1,527,642.47)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	70,665,612.92
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	103,265,146.62
REVENUES	
5. Unearned Revenue Deferred from Prior Year	194,187.88
6. Cash Received in Current Year	55,572,461.14
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	55,766,649.02
EXPENDITURES	
9. Donor-Authorized Expenditures	61,394,230.57
10. Non Donor-Authorized Expenditures	627,610.39
11. Total Expenditures (lines 9 & 10)	62,021,840.96
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,627,581.55)
a. Unearned Revenue	212,474.20
b. Accounts Payable	0.00
c. Accounts Receivable	5,840,055.75
14. Unused Grant Award Calculation (line 4 minus line 9)	41,870,916.05
15. If Carryover is allowed, enter line 14 amount here	41,148,054.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	61,394,230.57

STATE PROGRAM NAME	After School Education & Safety	Child Dev. Pre-K & Family Literacy Support	CA State Preschool Program	CD: CTKS Incentive Program	CD: Preschool QRIS Block Grant	1-time 13/14 State Preschool Grant	Special Ed: Infant Discretionary Funds
RESOURCE CODE	6010	6052	6105	6126	6127	6513	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8587	8590
LOCAL DESCRIPTION (if any)	880	120-507101	120 87230x/87250x	123-612612	123-612712	SELPA Pass-thru	882-6515
AWARD							
1. Prior Year Carryover						32,034.00	
2. a. Current Year Award	133,703.39	10,000.00	3,321,317.00	669,603.00	1,920,612.00		302,757.00
b. Other Adjustments			17,610.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	133,703.39	10,000.00	3,338,927.00	669,603.00	1,920,612.00	0.00	302,757.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	133,703.39	10,000.00	3,338,927.00	669,603.00	1,920,612.00	32,034.00	302,757.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year						3,854.00	
6. Cash Received in Current Year	0.00	7,398.00	2,974,998.00	502,202.25	1,728,550.80	26,011.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	7,398.00	2,974,998.00	502,202.25	1,728,550.80	29,865.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	110,428.11	9,934.00	3,015,655.00	1,206.40	0.00	29,865.00	302,757.00
10. Non Donor-Authorized Expenditures			9,628.37				
11. Total Expenditures (lines 9 & 10)	110,428.11	9,934.00	3,025,283.37	1,206.40	0.00	29,865.00	302,757.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(110,428.11)	(2,536.00)	(40,657.00)	500,995.85	1,728,550.80	0.00	(302,757.00)
a. Unearned Revenue			0.00	500,995.85	1,728,550.80		
b. Accounts Payable	110,428.11	2,536.00	40,657.00				302,757.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	23,275.28	66.00	323,272.00	668,396.60	1,920,612.00	2,169.00	0.00
15. If Carryover is allowed, enter line 14 amount here	23,275.28			668,396.60	1,920,612.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	110,428.11	9,934.00	3,015,655.00	1,206.40	0.00	29,865.00	302,757.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Sp Ed: Project Workability	Sp Ed State Staff Dev	TUPE: COE Admin Grants	TUPE: Grades 6-12	Foster Youth Programs	TOTAL
RESOURCE CODE	6520	6540	6680	6690	7366	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	882-6520	880-654088	880-542870	880-6690	889-572900	
AWARD						
1. Prior Year Carryover		29,592.94	61,338.49		15,504.00	138,469.43
2. a. Current Year Award	139,722.00		95,012.00	4,500.00	265,510.00	6,862,736.39
b. Other Adjustments						17,610.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	139,722.00	0.00	95,012.00	4,500.00	265,510.00	6,880,346.39
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	139,722.00	29,592.94	156,350.49	4,500.00	281,014.00	7,018,815.82
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00		37,613.74			41,467.74
6. Cash Received in Current Year	99,349.66	29,592.94	94,983.75	2,250.00	248,103.51	5,713,439.91
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	99,349.66	29,592.94	132,597.49	2,250.00	248,103.51	5,754,907.65
EXPENDITURES						
9. Donor-Authorized Expenditures	139,722.00	29,592.94	138,969.65		281,014.00	4,059,144.10
10. Non Donor-Authorized Expenditures						9,628.37
11. Total Expenditures (lines 9 & 10)	139,722.00	29,592.94	138,969.65	0.00	281,014.00	4,068,772.47
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(40,372.34)	0.00	(6,372.16)	2,250.00	(32,910.49)	1,695,763.55
a. Unearned Revenue				2,250.00	0.00	2,231,796.65
b. Accounts Payable	40,372.34		6,372.16		32,910.49	536,033.10
c. Accounts Receivable						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	17,380.84	4,500.00	0.00	2,959,671.72
15. If Carryover is allowed, enter line 14 amount here			17,380.84	4,500.00		2,634,164.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	139,722.00	29,592.94	138,969.65	0.00	281,014.00	4,059,144.10

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

LOCAL PROGRAM NAME	Sobrato Matching Funds to 9302	Walden West - Special Events	English Lang Prof Dev Consortium	Parent Project Class	CC:TR Center Fees	CSPP Center Fees	District & School Support Svcs
RESOURCE CODE	9102	9103	9104	9115	9119	9120	9126
REVENUE OBJECT	8677	8689	8677	8699	8673	8673	8677
LOCAL DESCRIPTION (if any)	930-910293	850-910385	930-544031	930-901030	120-872810	120-872800	930-544210
AWARD							
1. Prior Year Carryover	248,911.36	6,288.67	1,521.95	396.42	0.00	0.00	172,959.78
2. a. Current Year Award	56,460.00	7,500.00		(396.42)	2,055.00	45,468.79	
b. Other Adjustments							(172,959.78)
c. Adj Curr Yr Award (sum lines 2a & 2b)	56,460.00	7,500.00	0.00	(396.42)	2,055.00	45,468.79	(172,959.78)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	305,371.36	13,788.67	1,521.95	0.00	2,055.00	45,468.79	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	248,911.36	6,288.67	1,521.95	396.42			172,959.78
6. Cash Received in Current Year	56,260.00	7,500.00		(396.42)	2,055.00	45,468.79	(172,959.78)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	305,171.36	13,788.67	1,521.95	0.00	2,055.00	45,468.79	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	21,827.34	749.56	1,521.95		2,055.00	45,468.79	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	21,827.34	749.56	1,521.95	0.00	2,055.00	45,468.79	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	283,344.02	13,039.11	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue	283,344.02	13,039.11					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	283,544.02	13,039.11	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	283,544.02	13,039.11					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,827.34	749.56	1,521.95	0.00	2,055.00	45,468.79	0.00

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

LOCAL PROGRAM NAME	Ed Ldrshp Seminar Series	History/Social Science (TK)	Human Resources Fees	Texas Instrmnt Grnt#2012-96351	Sobrato Family Foundation Grant#2747	ASCD Whole Child Network Grant	Head Start El Camino 1x Grant
RESOURCE CODE	9128	9130	9131	9301	9302	9303	9304
REVENUE OBJECT	8677	8677	8689/8699	8689	8689	8689	8699
LOCAL DESCRIPTION (if any)	930-544240	930-544290	930-713080	930-544311	930-930293	939-930393	936930493
AWARD							
1. Prior Year Carryover	77,975.23	10,733.30	0.00	56,895.20	29,127.35		0.00
2. a. Current Year Award	46,230.00			75,000.00	217,495.00	4,653.01	80,724.00
b. Other Adjustments	(21,005.14)	(10,733.30)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,224.86	(10,733.30)	0.00	75,000.00	217,495.00	4,653.01	80,724.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	103,200.09	0.00	0.00	131,895.20	246,622.35	4,653.01	80,724.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	77,975.23	10,733.30		56,895.20	29,127.35	0.00	
6. Cash Received in Current Year	25,224.86	(10,733.30)	806.32	70,000.00	217,495.00	4,653.01	65,225.41
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	103,200.09	0.00	806.32	126,895.20	246,622.35	4,653.01	65,225.41
EXPENDITURES							
9. Donor-Authorized Expenditures	103,200.09			37,998.40	209,933.33	3,414.89	57,490.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	103,200.09	0.00	0.00	37,998.40	209,933.33	3,414.89	57,490.97
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	806.32	88,896.80	36,689.02	1,238.12	7,734.44
a. Unearned Revenue				88,896.80	36,689.02	1,238.12	7,734.44
b. Accounts Payable			806.32				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	93,896.80	36,689.02	1,238.12	23,233.03
15. If Carryover is allowed, enter line 14 amount here				93,896.80	36,689.02	1,238.12	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	103,200.09	0.00	0.00	37,998.40	209,933.33	3,414.89	57,490.97

LOCAL PROGRAM NAME	Head Start CSP 1	Career Technical Ed (CTE) Teach	Santa Cruz CTY Mental Health Int	Child Signature Program First 5	YMCA - FFL	First 5 Inclusion Collabr Grnt	Hewlett Foundation VAPA Grant
RESOURCE CODE	9305	9306	9310	9311	9313	9315	9316
REVENUE OBJECT	8699	8699	8677	8699	8699	8689	8699
LOCAL DESCRIPTION (if any)	936-9305	888-544236	930-931093	120-507500	930-544206	930-418070,418071	930-9316
AWARD							
1. Prior Year Carryover			33,248.43		30,579.38		184,008.78
2. a. Current Year Award	110,880.00	11,000.00		206,151.00		184,505.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,880.00	11,000.00	0.00	206,151.00	0.00	184,505.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	110,880.00	11,000.00	33,248.43	206,151.00	30,579.38	184,505.00	184,008.78
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00		0.00			184,008.78
6. Cash Received in Current Year	92,617.70	6,600.00	33,248.43	110,984.52		135,375.36	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	92,617.70	6,600.00	33,248.43	110,984.52	30,579.38	135,375.36	184,008.78
EXPENDITURES							
9. Donor-Authorized Expenditures	71,974.56	11,000.00	27,134.97	144,376.28	26,548.60	183,234.99	123,142.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	71,974.56	11,000.00	27,134.97	144,376.28	26,548.60	183,234.99	123,142.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	20,643.14	(4,400.00)	6,113.46	(33,391.76)	4,030.78	(47,859.63)	60,865.93
a. Unearned Revenue	20,643.14		6,113.46		4,030.78		60,865.93
b. Accounts Payable		4,400.00					
c. Accounts Receivable				33,391.76		47,859.63	
14. Unused Grant Award Calculation (line 4 minus line 9)	38,905.44	0.00	6,113.46	61,774.72	4,030.78	1,270.01	60,865.93
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,974.56	11,000.00	27,134.97	144,376.28	26,548.60	183,234.99	123,142.85

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	AccessToOutdoor Experience Sunol	Packard Fndtn Grant 2013-38793	UC Regents Agrmt #201300965-02	Bring Everyone's Strength Together	DAIT	District Fiscal Planning Grant	CCSESA Common Core Standards Grant
RESOURCE CODE	9321	9324	9325	9328	9330	9331	9332
REVENUE OBJECT	8689	8689	8677	8699	8699	8699	8689
LOCAL DESCRIPTION (if any)	939-932193	930-932593	930-932593	939-544079	930-546410	930-546411	930-546900
AWARD							
1. Prior Year Carryover	3,669.29	156,711.85	6,871.84	2,358.57	81,297.32	6,000.00	3,141.88
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,669.29	156,711.85	6,871.84	2,358.57	81,297.32	6,000.00	3,141.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year	3,669.29	156,711.85	6,871.84	2,358.57	81,297.32	6,000.00	3,141.88
6. Cash Received in Current Year			0.00				
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,669.29	156,711.85	6,871.84	2,358.57	81,297.32	6,000.00	3,141.88
EXPENDITURES							
9. Donor-Authorized Expenditures	3,669.29	156,711.85	6,871.84	84.17	20,813.04	4,354.09	1,124.35
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,669.29	156,711.85	6,871.84	84.17	20,813.04	4,354.09	1,124.35
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	2,274.40	60,484.28	1,645.91	2,017.53
a. Unearned Revenue				2,274.40	60,484.28	1,645.91	2,017.53
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	2,274.40	60,484.28	1,645.91	2,017.53
15. If Carryover is allowed, enter line 14 amount here				2,274.40	60,484.28	1,645.91	2,017.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,669.29	156,711.85	6,871.84	84.17	20,813.04	4,354.09	1,124.35

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

LOCAL PROGRAM NAME	Hillsdale Site(Dahl) San Jose City	Heising-Simons Foundation Grant	Kaiser Grant 20633467	Parkard Foundation Grant #2014-39549	Head Start CSP Coaching	Packard Foundation Grant #2014-39908	Heising-Simons Foundation Grant
RESOURCE CODE	9335	9336	9338	9340	9341	9343	#2014-42
REVENUE OBJECT	8699	8689	8689	8689	8699	8689	9344
LOCAL DESCRIPTION (if any)	120-810770	930-933693	930-933893	930-934093	936-934193	930-934393	8699
AWARD							
1. Prior Year Carryover	21,337.68	7,438.09	22,439.33	62,666.30	0.00		0.00
2. a. Current Year Award				262,000.00	150,000.00	200,000.00	70,840.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	262,000.00	150,000.00	200,000.00	70,840.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	21,337.68	7,438.09	22,439.33	324,666.30	150,000.00	200,000.00	70,840.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	21,337.68	7,438.09	22,439.33	324,666.30			
6. Cash Received in Current Year					128,602.92	200,000.00	70,840.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	21,337.68	7,438.09	22,439.33	324,666.30	128,602.92	200,000.00	70,840.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	7,438.09	22,439.33	324,666.30	150,000.00	12,097.87	54,369.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	7,438.09	22,439.33	324,666.30	150,000.00	12,097.87	54,369.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	21,337.68	0.00	0.00	0.00	(21,397.08)	187,902.13	16,471.00
a. Unearned Revenue	21,337.68					187,902.13	16,471.00
b. Accounts Payable							
c. Accounts Receivable					21,397.08		
14. Unused Grant Award Calculation (line 4 minus line 9)	21,337.68	0.00	0.00	0.00	0.00	187,902.13	16,471.00
15. If Carryover is allowed, enter line 14 amount here	21,337.68					187,902.13	16,471.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	7,438.09	22,439.33	324,666.30	150,000.00	12,097.87	54,369.00

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

LOCAL PROGRAM NAME	Intel Foundation Grant #16303329	Bechtel Grant-ASAPConnect	Packard Foundation Grant #2014-40642	Microsoft Ed Tech Voucher Program	Packard Foundation Grant #2014-40752	Head Start CSP2	Sweet Revenue 1st5 SA15050017
RESOURCE CODE	9345	9346	9347	9348	9349	9350	9351
REVENUE OBJECT	8689	8689	8689	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)	930	930-934615	930	932/939	930-934993	936	936
AWARD							
1. Prior Year Carryover	0.00		0.00				
2. a. Current Year Award	40,000.00	250,000.00	10,000.00	184,431.75	400,000.00	14,906.00	13,500.00
b. Other Adjustments		524.41		(42,176.80)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	40,000.00	250,524.41	10,000.00	142,254.95	400,000.00	14,906.00	13,500.00
3. Required Matching Funds/Other (sum lines 2a & 2b)							
4. Total Available Award (sum lines 1, 2c, & 3)	40,000.00	250,524.41	10,000.00	142,254.95	400,000.00	14,906.00	13,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00				
6. Cash Received in Current Year	40,000.00	250,524.41	10,000.00	45,870.12	400,000.00	0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	40,000.00	250,524.41	10,000.00	45,870.12	400,000.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	19,917.91	87,850.05	0.00	76,102.14	62,720.80	12,502.97	7,913.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,917.91	87,850.05	0.00	76,102.14	62,720.80	12,502.97	7,913.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	20,082.09	162,674.36	10,000.00	(30,232.02)	337,279.20	(12,502.97)	(7,913.00)
a. Unearned Revenue	20,082.09	162,674.36	10,000.00	1,050.29	337,279.20		
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	20,082.09	162,674.36	10,000.00	66,152.81	337,279.20	2,403.03	5,587.00
15. If Carryover is allowed, enter line 14 amount here	20,082.09	162,674.36	10,000.00	66,152.81	337,279.20	0.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,917.91	87,850.05	0.00	76,102.14	62,720.80	12,502.97	7,913.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Community Support Donations	TOTAL
RESOURCE CODE	9922	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	930-713095	
AWARD		
1. Prior Year Carryover	2,043.85	1,228,621.85
2. a. Current Year Award	288.00	2,644,087.55
b. Other Adjustments	(2,331.85)	(249,078.88)
c. Adj Curr Yr Award	(2,043.85)	2,395,008.67
(sum lines 2a & 2b)		0.00
3. Required Matching Funds/Other		
4. Total Available Award	0.00	3,623,630.52
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year	2,043.85	1,457,373.42
6. Cash Received in Current Year	(2,043.85)	1,833,218.50
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	3,290,591.92
EXPENDITURES		
9. Donor-Authorized Expenditures		2,102,718.66
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	2,102,718.66
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,187,873.26
a. Unearned Revenue		1,345,813.69
b. Accounts Payable		806.32
c. Accounts Receivable		158,746.75
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,520,911.86
15. If Carryover is allowed, enter line 14 amount here		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,387,738.63
		2,102,718.66

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition - School Nutrition Programs	CACFP Claims - Centers & Family Day Care	CACFP Cash-in- Lieu of Commodities	MEDI-CAL Billing Option	TOTAL
	10.553	10.558	10.558	93778	
	5310	5320	5340	5640	
	8220/8520	8220/8520/8634	8220/8520/8634	8290	
	130	130	130	882	
AWARD					
1. Prior Year Restricted Ending Balance		7,638.75	1,675.64	1,467,965.76	1,477,280.15
2. a. Current Year Award	187,010.63	1,085,081.26	66,523.58	2,255,096.52	3,593,711.99
b. Other Adjustments	232,196.60	159,661.39	75,000.00		466,857.99
c. Adj Curr Yr Award (sum lines 2a & 2b)	419,207.23	1,244,742.65	141,523.58	2,255,096.52	4,060,569.98
3. Required Matching Funds/Other (sum lines 1, 2c, & 3)	419,207.23	1,252,381.40	143,199.22	3,723,062.28	5,537,850.13
REVENUES					
5. Cash Received in Current Year	263,445.55	1,011,242.52	129,923.99	2,255,096.52	3,659,708.58
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	155,761.68	233,500.13	11,599.59	0.00	400,861.40
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	155,761.68	233,500.13	11,599.59	0.00	400,861.40
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	419,207.23	1,244,742.65	141,523.58	2,255,096.52	4,060,569.98
EXPENDITURES					
10. Donor-Authorized Expenditures	397,506.88	1,222,890.63	123,627.55	2,059,022.08	3,803,047.14
11. Non Donor-Authorized Expenditures				5,066.32	5,066.32
12. Total Expenditures (line 10 plus line 11)	397,506.88	1,222,890.63	123,627.55	2,064,088.40	3,808,113.46
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	21,700.35	29,490.77	19,571.67	1,664,040.20	1,734,802.99

STATE PROGRAM NAME	Tier III Defer Maint (frmlly 6025)	Limit: Alt Ed - Juvenile Court Schools	Limit: Alt Ed - County Community Schools	LCFF - Alternative Certification Prg (CCTC) Frmlly 6260)	School Safety Violence Presentation (frmlly resc 6405)	Tier III Arts & Music Blk (frmlly 6760)	Tier III CAHSEE Intensive Instruction (frmlly 7055)
RESOURCE CODE	14	241	242	555	560	561	562
REVENUE OBJECT	8590	8091	8091	8091	8590	8590	8590
LOCAL DESCRIPTION (if any)	801-739xxx	940-000940	920-8091	88x-546190	889	882	889
AWARD							
1. Prior Year Restricted Ending Balance	6,142,367.90		52,331.19	172,071.40	39,801.76	74,011.01	2,816.22
2. a. Current Year Award	757,700.00	3,248,484.00	2,569,330.00				
b. Other Adjustments		(259,868.53)	1,947,127.63				
c. Adj Curr Yr Award (sum lines 2a & 2b)	757,700.00	2,988,615.47	4,516,457.63	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,900,067.90	2,988,615.47	4,568,788.82	172,071.40	39,801.76	74,011.01	2,816.22
REVENUES							
5. Cash Received in Current Year	757,700.00	2,988,615.47	4,516,457.63				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	757,700.00	2,988,615.47	4,516,457.63	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	477,383.52	2,988,615.47	4,568,788.82	172,071.40	39,801.76	74,011.01	2,816.22
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	477,383.52	2,988,615.47	4,568,788.82	172,071.40	39,801.76	74,011.01	2,816.22
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,422,684.38	0.00	0.00	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	CTAP - NEW Tier III unrest resc (frmly RESC 7110)	Tier III Inst Tatr/ Realign	BTTP - New Tier III Stf Devel (frmly 7275)	SB472 - Tier III Stf Devel ELPD (frmly 7296)	Williams & Valenzuela (frmly 7385)	Tier III Prof Dev Blk Grant AB 825 (frmly 7393)	Tier III Target Inst Impv Blk Grant (frmly 7394)
RESOURCE CODE	564	566	571	575	580	584	585
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-563010	882 & 889	880-546170	880-546520	880-738588	882 & 889	880-544911
AWARD							
1. Prior Year Restricted Ending Balance	266,830.70	254,841.00	46,073.26	26,487.67	294,541.65	120,644.40	27,006.51
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	266,830.70	254,841.00	46,073.26	26,487.67	294,541.65	120,644.40	27,006.51
REVENUES							
5. Cash Received in Current Year		0.00	0.00	0.00	0.00		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	266,830.70	251,848.00	46,073.26	26,487.67	2,439.71	21,930.82	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	266,830.70	251,848.00	46,073.26	26,487.67	2,439.71	21,930.82	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,993.00	0.00	0.00	292,101.94	98,713.58	27,006.51

STATE PROGRAM NAME	Library Blk Grant (fmlly 7395, 09-10 resc 0586)	Tier III Sch Site Blk Grants Sp Ed (fmlly 7396)	LCFF-VPSS	LCFF - Course Access	LCFF - Educational Technology	LCFF - Instructional Materials	LCFF - Peer Assistance Review
RESOURCE CODE	586	594	655	662	664	666	670
REVENUE OBJECT	8590	8590	8091	8091	8091	8091	8091
LOCAL DESCRIPTION (if any)	880-739588	889	889	889	880-066488	882	882
AWARD							
1. Prior Year Restricted Ending Balance	2.38	900.58					
2. a. Current Year Award			226,402.00	125,000.00	450,000.00	150,000.00	19,098.00
b. Other Adjustments	(2.38)						19,207.73
c. Adj Curr Yr Award (sum lines 2a & 2b)	(2.38)	0.00	226,402.00	125,000.00	450,000.00	150,000.00	38,305.73
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	900.58	226,402.00	125,000.00	450,000.00	150,000.00	38,305.73
REVENUES							
5. Cash Received in Current Year	0.00		226,402.00	125,000.00	450,000.00	150,000.00	38,305.73
6. Amounts Included in Line 5 for Prior Year Adjustments	(2.38)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	226,402.00	125,000.00	450,000.00	150,000.00	38,305.73
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	900.58	49,738.15	125,000.00	406,615.71	100,000.00	38,305.73
12. Total Expenditures (line 10 plus line 11)	0.00	900.58	49,738.15	125,000.00	406,615.71	100,000.00	38,305.73
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	176,663.85	0.00	43,384.29	50,000.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Development Bilingual Teacher Training	LCFF - School Library Improvement	LCFF Regional Occupational Center	LCFF Transportation	State Lottery: Unrestricted	Education Protection Acct (EPA)	Child Dev Ctr Based Rsrv Acct - Restricted
RESOURCE CODE	671	686	970	990	1100	1400	6130
REVENUE OBJECT	8091	8091	8980	8091	8560	8091	8990
LOCAL DESCRIPTION (if any)	880-067188	880-068688	800 & 889	990	880 & 940	940	12-613012
AWARD							
1. Prior Year Restricted Ending Balance		0.00	851,976.71		111,845.23		30,575.56
2. a. Current Year Award	41,700.00	1,500.00	4,160,105.44	977,663.00	456,425.05	83,088.00	28,150.64
b. Other Adjustments			2,070,024.78	400,355.88			
c. Adj Curr Yr Award (sum lines 2a & 2b)	41,700.00	1,500.00	6,230,130.22	1,378,018.88	456,425.05	83,088.00	28,150.64
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	41,700.00	1,500.00	7,082,106.93	1,378,018.88	568,270.28	83,088.00	58,726.20
REVENUES							
5. Cash Received in Current Year	41,700.00	1,500.00	5,699,975.09	1,378,018.88	456,425.05	83,088.00	28,150.64
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	530,155.13	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	530,155.13	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	41,700.00	1,500.00	6,230,130.22	1,378,018.88	456,425.05	83,088.00	28,150.64
EXPENDITURES							
10. Donor-Authorized Expenditures	41,700.00	1,500.00	6,044,488.93	1,378,018.88	568,270.28	83,088.00	37,066.00
11. Non Donor-Authorized Expenditures			1,032,406.78				
12. Total Expenditures (line 10 plus line 11)	41,700.00	1,500.00	7,076,895.71	1,378,018.88	568,270.28	83,088.00	37,066.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,037,618.00	0.00	0.00	0.00	21,660.20

STATE PROGRAM NAME	Care Ctr Facilities Revolving Fund Loans	CA Clean Energy Jobs Act Prop 39	Lottery: Sp Ed Instructional Materials	ROC/P Trng Cert of Comty Care	Sp Ed AB 602 Entitlement	SELPA III/Pass Thru Early Ed Exceptnl Needs	Sp Ed Mental Health Services
RESOURCE CODE	6140	6230	6300	6355	6500	6510	6512
REVENUE OBJECT	various	8590	8560	8590	8311/8xxx	8311	8590
LOCAL DESCRIPTION (if any)	120-614012	801-801011	820, 920 & 940	888-583960	810, 820 & 882	950	820 & 882
AWARD							
1. Prior Year Restricted Ending Balance	260,263.38	116,141.91	59,060.04	355,734.51	6,766,326.33	54,448.37	
2. a. Current Year Award			132,224.98	99,700.00	113,322,635.17	3,305,808.00	9,417,165.00
b. Other Adjustments					1,095,492.76	2.00	(114,377.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	132,224.98	99,700.00	114,418,127.93	3,305,810.00	9,302,788.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	260,263.38	116,141.91	191,285.02	455,434.51	121,184,454.26	3,360,258.37	9,302,788.00
REVENUES							
5. Cash Received in Current Year	0.00		132,224.98	51,050.00	57,277,302.00	3,305,810.00	9,267,058.00
6. Amounts Included in Line 5 for Prior Year Adjustments							(2,175,858.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	48,650.00	57,140,825.93	0.00	2,211,588.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	48,650.00	57,140,825.93	0.00	2,211,588.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	132,224.98	99,700.00	114,418,127.93	3,305,810.00	11,478,646.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	258.51	94,916.70	88,743.14	118,144,435.58	3,358,392.76	9,302,788.00
12. Total Expenditures (line 10 plus line 11)	0.00	258.51	94,916.70	88,743.14	118,453,529.42	3,372,889.33	9,302,788.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	260,263.38	115,883.40	96,368.32	366,691.37	3,040,018.68	1,865.61	0.00

STATE PROGRAM NAME	Quality Education Investment Act: County Oversight	Common Core State Standards	State School Facilities Project Prop 1D	TOTAL
RESOURCE CODE	7400	7405	7710	
REVENUE OBJECT	8590	8990	8545	
LOCAL DESCRIPTION (if any)	880-7400XX	882 & 889	350-677xxx	
AWARD				
1. Prior Year Restricted Ending Balance	28,785.25	391,475.00	382,225.13	16,929,585.05
2. a. Current Year Award	19,500.00		1,745.52	139,593,424.80
b. Other Adjustments		70,724.00		5,228,686.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	19,500.00	70,724.00	1,745.52	144,822,111.67
3. Required Matching Funds/Other		(70,724.00)		(70,724.00)
4. Total Available Award (sum lines 1, 2c, & 3)	48,285.25	391,475.00	383,970.65	161,680,972.72
REVENUES				
5. Cash Received in Current Year	19,500.00	70,724.00	1,745.52	87,066,752.99
6. Amounts Included in Line 5 for Prior Year Adjustments				(2,175,860.38)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	59,931,219.06
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	59,931,219.06
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	19,500.00	70,724.00	1,745.52	146,997,972.05
EXPENDITURES				
10. Donor-Authorized Expenditures	9,755.65	391,475.00	9,212.90	149,213,768.86
11. Non Donor-Authorized Expenditures				1,355,997.19
12. Total Expenditures (line 10 plus line 11)	9,755.65	391,475.00	9,212.90	150,569,766.05
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	38,529.60	0.00	374,757.75	12,467,203.86

LOCAL PROGRAM NAME	Ongoing & Major Maint	Early Lrng Svcs Wkshops/Fees	Fit For Lrng Health&Wellness	Ed Services Support	Library Service - Workshops & Fees	Applicant Fingerprint Svcs	GED Testing
RESOURCE CODE	8150	9011	9108	9109	9110	9111	9113
REVENUE OBJECT	8980	8677	8699	8677 & 8689	8689/8699	8677 & 8689	8677/8689/8980
LOCAL DESCRIPTION (if any)	801-801xxx	930-901193	930-544200	930-544140	930-544850	930-714100	930-411140
AWARD							
1. Prior Year Restricted Ending Balance	2,314,626.41	43,290.81	18,835.93	93,119.73	6,624.59	91,166.72	
2. a. Current Year Award	477,987.00	25,820.00		1,375.00	28,439.61	98,517.00	46,725.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	477,987.00	25,820.00	0.00	1,375.00	28,439.61	98,517.00	46,725.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,792,613.41	69,110.81	18,835.93	94,494.73	35,064.20	189,683.72	46,725.00
REVENUES							
5. Cash Received in Current Year	477,987.00	25,820.00		1,375.00	28,439.61	98,517.00	46,725.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	477,987.00	25,820.00	0.00	1,375.00	28,439.61	98,517.00	46,725.00
EXPENDITURES							
10. Donor-Authorized Expenditures	285,748.37	19,504.66	10,302.42	63,921.21	21,030.64	104,393.58	46,725.00
11. Non Donor-Authorized Expenditures							56,753.24
12. Total Expenditures (line 10 plus line 11)	285,748.37	19,504.66	10,302.42	63,921.21	21,030.64	104,393.58	103,478.24
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,506,865.04	49,606.15	8,533.51	30,573.52	14,033.56	85,290.14	0.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Superintendent Office Contracts	ASAP Connect Local	Educational Support Local Rev	Walden West	Career Tech Education Sales	SELPA Workshop Fees	Inclusion Collaborative Scv Fee
	9114	9116	9117	9118	9121	9122	9123
1. Prior Year Restricted Ending Balance	8677/8689	8689	8677/8699	8689 & others	8639/8677/8689	8689/8677	various
2. a. Current Year Award	930-544111	930-546415	930-544150	850-8400X0	888-544232	Fd 810	930-418038, 912393
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	43,248.59	310,994.55	377,475.94	2,924.51	5,904.18	93,692.96
3. Required Matching Funds/Other	1,053.58	(29.84)	21,738.44	3,921,890.21	110.54	30,935.63	241,310.17
4. Total Available Award (sum lines 1, 2c, & 3)	6,053.58	15,899.29	21,738.44	3,921,890.21	(829.77)	30,935.63	241,310.17
REVENUES							
5. Cash Received in Current Year	6,053.58	59,147.88	332,732.99	4,299,366.15	2,205.28	36,839.81	335,003.13
6. Amounts Included in Line 5 for Prior Year Adjustments		15,899.29	21,738.44	3,198,400.21	110.54	30,935.63	241,310.17
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	723,490.00	(829.77)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	723,490.00	(829.77)	0.00	0.00
8. Contributed Matching Funds					0.00		
9. Total Available (sum lines 5, 7c, & 8)	6,053.58	15,899.29	21,738.44	3,921,890.21	(719.23)	30,935.63	241,310.17
EXPENDITURES							
10. Donor-Authorized Expenditures	5,842.19	24,998.22	96,659.52	4,003,349.37	2,205.28	25,177.93	134,458.55
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,842.19	24,998.22	96,659.52	4,003,349.37	2,205.28	25,177.93	134,458.55
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	211.39	34,149.66	236,073.47	296,016.78	0.00	11,661.88	200,544.58

LOCAL PROGRAM NAME	Response to Instruction & Intervention	Curriculum & Instruction Seminars	VAPA Local	Assessment & Accountability Local	School Leadership Services	CTE Program Fees	San Andreas Regional Center
RESOURCE CODE	9124	9125	9127	9132	9134	9135	9312
REVENUE OBJECT	8677	8677 & 8689	8689	8677	8677	8689	8699
LOCAL DESCRIPTION (if any)	930-544220	930-544080 Primary	930-544303	930-544971	930-572640	888-913588	950-400805
AWARD							
1. Prior Year Restricted Ending Balance	100,627.92	307,135.74	4,694.80	57,987.67	367,552.07		872,693.29
2. a. Current Year Award	323,085.00	639,439.50	100.00	928.50	692,835.97	2,157.54	706,513.49
b. Other Adjustments	10,000.00	1,818.65			172,959.78		
c. Adj Curr Yr Award (sum lines 2a & 2b)	333,085.00	641,258.15	100.00	928.50	865,795.75	2,157.54	706,513.49
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	433,712.92	948,393.89	4,794.80	58,916.17	1,233,347.82	2,157.54	1,579,206.78
REVENUES							
5. Cash Received in Current Year	333,085.00	641,258.15	100.00	928.50	865,795.75	2,157.54	646,281.13
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	60,232.36
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	60,232.36
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	333,085.00	641,258.15	100.00	928.50	865,795.75	2,157.54	706,513.49
EXPENDITURES							
10. Donor-Authorized Expenditures	308,888.53	593,782.05	4,018.97	8,720.49	1,080,971.99	2,157.54	539,660.84
11. Non Donor-Authorized Expenditures							4,077.23
12. Total Expenditures (line 10 plus line 11)	308,888.53	593,782.05	4,018.97	8,720.49	1,080,971.99	2,157.54	543,738.07
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	124,824.39	354,611.84	775.83	50,195.68	152,375.83	0.00	1,039,545.94

LOCAL PROGRAM NAME	Title IV-E Reimbursement	Target Grant	California Outdoor Schools	Restitution-McCollam	Head Start Donation	AED Donations	National Semiconductor Donations
RESOURCE CODE	9337	9339	9348	9800	9900	9901	9907
REVENUE OBJECT	8689	8699	8689	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	939-933788	932-93390	850	932-980013	936-990093	939-844076	930-544202
AWARD							
1. Prior Year Restricted Ending Balance		3,203.76		703.68	3,213.45	449.13	24,443.98
2. a. Current Year Award	4,053.24	2,000.00	10,937.80	2,817.41	72.00	1,466.39	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,053.24	2,000.00	10,937.80	2,817.41	72.00	1,466.39	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,053.24	5,203.76	10,937.80	3,521.09	3,285.45	1,915.52	24,443.98
REVENUES							
5. Cash Received in Current Year	3,944.78	2,000.00	10,937.80	2,817.41	72.00	1,466.39	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	108.46	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	108.46	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,053.24	2,000.00	10,937.80	2,817.41	72.00	1,466.39	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,053.24	1,134.40	2,785.40	1,531.85	1,903.88	(400.00)	10,734.80
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,053.24	1,134.40	2,785.40	1,531.85	1,903.88	(400.00)	10,734.80
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	4,069.36	8,152.40	1,989.24	1,381.57	2,315.52	13,709.18

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Santa Teresa High Donations	Della Maggiore Donations	Del Mar Donations	Gateway Donations	Erickson Donations	Ridder Park Cluster Donations	Seeds Visitation/Chandler Donations
	9910	9911	9912	9913	9915	9916	9917
	8699	8699	8699	8699	8699	8699	8699
	932-901420	932-901110	932-901200	932-901180	932-901790	932-901880	932-901070
AWARD							
1. Prior Year Restricted Ending Balance	1,887.50	6,568.75	594.51	1,179.66	10,069.87	7,683.75	6,582.71
2. a. Current Year Award		1,000.00		9,110.44	600.00	3,895.71	1,787.50
b. Other Adjustments					205.41		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,000.00	0.00	9,110.44	805.41	3,895.71	1,787.50
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,887.50	7,568.75	594.51	10,290.10	10,875.28	11,579.46	8,370.21
REVENUES							
5. Cash Received in Current Year		1,000.00		9,110.44	805.41	3,895.71	1,787.50
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,000.00	0.00	9,110.44	805.41	3,895.71	1,787.50
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	3,447.93	(500.00)	2,966.64	657.91	5,162.59	1,397.43
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	3,447.93	(500.00)	2,966.64	657.91	5,162.59	1,397.43
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,887.50	4,120.82	1,094.51	7,323.46	10,217.37	6,416.87	6,972.78

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

LOCAL PROGRAM NAME	Walden West Donations	Teacher Recognition Day Donations	Inclusion Collaborative Donation	VAPA Donations	ED Svcs Branch Donations	Assessment & Accountability Donations	Migrant ED-Donations Foundation
RESOURCE CODE	9918	9921	9925	9927	9928	9930	9932
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	932-991885	930-720040	930-418032	930-544302	930	993093	870
AWARD							
1. Prior Year Restricted Ending Balance	30,437.98	42,520.07	170,900.41	11,451.68	5,947.95	2,800.00	5.00
2. a. Current Year Award	73,593.11	61,125.00	104,795.81		500.00	5,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	73,593.11	61,125.00	104,795.81	0.00	500.00	5,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	104,031.09	103,645.07	275,696.22	11,451.68	6,447.95	7,800.00	5.00
REVENUES							
5. Cash Received in Current Year	73,593.11	61,125.00	104,795.81		500.00	5,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	73,593.11	61,125.00	104,795.81	0.00	500.00	5,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	43,049.76	36,770.32	52,833.94	1,518.95	0.00	4,053.44	5.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	43,049.76	36,770.32	52,833.94	1,518.95	0.00	4,053.44	5.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	60,981.33	66,874.75	222,862.28	9,932.73	6,447.95	3,746.56	0.00

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

LOCAL PROGRAM NAME	Child Development Donations	Oster Donations	TOTAL
RESOURCE CODE	9933	9934	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	120-993312	932-901932	
AWARD			
1. Prior Year Restricted Ending Balance	95,322.17	358.88	5,538,921.30
2. a. Current Year Award			7,563,592.14
b. Other Adjustments			185,177.81
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	7,748,769.95
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	95,322.17	358.88	13,287,691.25
REVENUES			
5. Cash Received in Current Year		0.00	6,965,768.90
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	783,001.05
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	783,001.05
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	7,748,769.95
EXPENDITURES			
10. Donor-Authorized Expenditures	95,322.17	310.42	7,651,257.42
11. Non Donor-Authorized Expenditures			60,830.47
12. Total Expenditures (line 10 plus line 11)	95,322.17	310.42	7,712,087.89
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	48.46	5,636,433.83

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

43 10439 0000000
Form DEBT

Santa Clara County Office of Education
Santa Clara County

	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	9,730,000.00		9,730,000.00		700,000.00	9,030,000.00	725,000.00
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	10,648,994.35	(1,467,946.35)	9,181,048.00	4,163,039.00	700,439.00	12,643,648.00	
Compensated Absences Payable	5,406,182.14		5,406,182.14	5,109,805.19	5,406,182.14	5,109,805.19	5,109,805.19
Governmental activities long-term liabilities	25,785,176.49	(1,467,946.35)	24,317,230.14	9,272,844.19	6,806,621.14	26,783,453.19	5,834,805.19
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 county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT	2013-14 Actual			2014-15 Actual		
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	80,470,941.56		80,470,941.56			162,964,406.86
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	32,283,672.27		32,283,672.27			85,277,022.23
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	112,754,613.83	0.00	112,754,613.83			248,241,429.09
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	477.67		477.67			345.59
5. Other ADA (Preload/Line B4, PY column)	283,493.73		283,493.73			267,546.44
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2013-14			Adjustments to 2014-15		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2014-15 Annual Report			2015-16 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	345.59		345.59	534.58		534.58
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	345.59	0.00	345.59	534.58	0.00	534.58
CURRENT YEAR OTHER ADA	2014-15 P2 Report			2015-16 P2 Estimate		
4. Total District Gann ADA (District Form GANN, Line B3)			267,546.44			267,546.44
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)	686,622.96		686,622.96	683,612.00		683,612.00
2. Timber Yield Tax (Object 8022)	14.20		14.20	6.00		6.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	104,255,305.27		104,255,305.27	103,327,255.00		103,327,255.00
5. Unsecured Roll Taxes (Object 8042)	8,754,789.05		8,754,789.05	8,080,106.00		8,080,106.00
6. Prior Years' Taxes (Object 8043)	1,037.41		1,037.41	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,993,260.70		3,993,260.70	1,500,000.00		1,500,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	126,375,631.19		126,375,631.19	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	4,996,219.92		4,996,219.92	500,000.00		500,000.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	249,062,880.70	0.00	249,062,880.70	114,090,979.00	0.00	114,090,979.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	249,062,880.70	0.00	249,062,880.70	114,090,979.00	0.00	114,090,979.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,330,296.04			1,442,802.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			1,330,296.04			1,442,802.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	5,251,784.08		5,251,784.08	5,247,243.00		5,247,243.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	5,251,784.08	0.00	5,251,784.08	5,247,243.00	0.00	5,247,243.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	200,475,393.44		200,475,393.44	198,375,512.00		198,375,512.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	508,844.43		508,844.43	387,286.00		387,286.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			80,470,941.56			162,964,406.86
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.7235			1.5469
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			58,086,818.55			261,719,465.26
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			32,283,672.27			85,277,022.23
6. Inflation Adjustment			0.9977			1.0382
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9437			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			30,396,029.49			88,534,604.48
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			88,482,848.04			350,254,069.74
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			249,062,880.70			114,090,979.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			5,247,243.00
12. Local Revenues In Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			508,844.43			233,438.24
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			249,571,725.13			114,324,417.24
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			5,247,243.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			249,571,725.13			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			1,330,296.04			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			248,241,429.09			

	2014-16 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			159,758,581.05			
16. Apply to Program and Other Services a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	104,877,588.31		104,877,588.31			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			54,880,992.74			
c. Final Program Portion of Limit (Lines D4 plus D16a)			162,964,406.86			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			85,277,022.23			
SUMMARY			2014-16 Actual			2015-16 Budget
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			248,241,429.09			350,254,069.74
18. Appropriations Subject to the Limit (Line D14d)			248,241,429.09			

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

Tze-Ki Lam
 Gann Contact Person

(408) 453 6896
 Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 13,646,822.42
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000. Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 122,809,789.69

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) 11.11%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,817,770.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,225,758.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	619,148.18
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)	144,626.09
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)	18,807,303.46
9. Carry-Forward Adjustment (Part IV, Line F)	2,691,568.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,498,872.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	72,580,037.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,510,339.15
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	22,520,344.23
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,945,590.16
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	575,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	680.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,186,155.73
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)	3,980,560.38
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)	5,483,309.96
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)	4,953,742.72
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)	1,646,460.60
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,557,712.23
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,556,848.73
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)	151,496,781.11

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)

12.41%

D. Preliminary Proposed Indirect Cost Rate
 (For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic/)
 (Line A10 divided by Line B18)

14.19%

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>18,807,303.46</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(617,614.04)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</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 (10.23%) times Part III, Line B18); zero if negative	<u>2,691,568.71</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.23%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,691,568.71</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,691,568.71</u>

Approved indirect cost rate: 10.23%
 Highest rate used in any program: 10.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	255,388.33	24,133.54	9.45%
01	3010	1,666,264.00	170,458.81	10.23%
01	3020	122,843.32	12,563.93	10.23%
01	3025	537,220.61	54,957.67	10.23%
01	3060	3,588,617.31	367,116.03	10.23%
01	3310	2,235,406.80	212,363.41	9.50%
01	3315	94,903.28	9,014.52	9.50%
01	3316	26,042.62	2,664.16	10.23%
01	3320	237,888.49	22,599.45	9.50%
01	3345	88.94	8.45	9.50%
01	3385	720,703.31	73,727.95	10.23%
01	3410	217,777.00	22,278.59	10.23%
01	3550	24,790.00	1,239.00	5.00%
01	4035	15,063.77	1,541.45	10.23%
01	4123	50,404.22	5,156.35	10.23%
01	4203	47,103.56	942.07	2.00%
01	4204	85,027.50	8,698.31	10.23%
01	5035	622.61	63.69	10.23%
01	5210	18,069,465.44	1,716,599.24	9.50%
01	5640	1,318,418.37	134,874.20	10.23%
01	5810	326,331.47	29,100.70	8.92%
01	6010	100,179.72	10,248.39	10.23%
01	6230	234.52	23.99	10.23%
01	6355	80,507.25	8,235.89	10.23%
01	6500	70,349,432.73	6,690,127.72	9.51%
01	6510	3,080,264.23	292,625.10	9.50%
01	6513	7,040.18	668.82	9.50%
01	6515	274,659.35	28,097.65	10.23%
01	6520	126,755.00	12,967.00	10.23%
01	6540	26,846.54	2,746.40	10.23%
01	6680	126,072.44	12,897.21	10.23%
01	7366	240,869.00	24,641.00	10.23%
01	7400	8,850.27	905.38	10.23%
01	7405	355,142.06	36,332.94	10.23%
01	8150	259,229.22	26,519.15	10.23%
01	9010	7,772,909.34	764,304.98	9.83%
12	5025	643,428.59	51,474.56	8.00%
12	5035	309,767.77	24,782.23	8.00%
12	5055	51,787.03	4,142.97	8.00%
12	5810	1,464,478.38	139,125.45	9.50%
12	6052	9,198.19	735.81	8.00%
12	6105	2,801,188.25	224,095.12	8.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6126	1,117.04	89.36	8.00%
12	9010	270,302.98	16,919.26	6.26%
13	5310	376,106.49	21,400.39	5.69%
13	5320	1,157,054.24	65,836.39	5.69%
13	5340	23,688.00	1,347.85	5.69%

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	111,845.01		59,060.04	170,905.05
2. State Lottery Revenue	8560	456,425.05		132,224.98	588,650.03
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)		568,270.06	0.00	191,285.02	759,555.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	26,253.78			26,253.78
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	790.22			790.22
4. Books and Supplies	4000-4999	31,250.73		68,224.74	99,475.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	197,093.60			197,093.60
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	196,610.90			196,610.90
b. To JPAs and All Others	7213,7223, 7283,7299	92,137.51		26,691.96	118,829.47
9. Transfers of Indirect Costs	7300-7399	24,133.54			24,133.54
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)		568,270.28	0.00	94,916.70	663,186.98
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	(0.22)	0.00	96,368.32	96,368.10
D. COMMENTS:					
Our North County ROP became a JPA at the beginning of 2009/10. Since then the funding of ROPs are based on the 2007/08 fiscal year (Tier III), the revenue is booked to our COE and the transfer is made to the JPA using object code 7283 and the object code 7281 is used for the transfers to the districts.					

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	201,480,669.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,853,275.12
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	575,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	807,070.56
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	18,035,405.71
5. Interfund Transfers Out	All	9300	7600-7629	194,840.95
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,564,932.34
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,334,565.00
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)				29,511,814.56
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	94,839.17
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)				132,210,418.65

		2014-15 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		345.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		382,564.36
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.)	126,936,974.28	286,371.37
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)	126,936,974.28	286,371.37
B. Required effort (Line A.2 times 90%)	114,243,276.85	257,734.23
C. Current year expenditures (Line I.E and Line II.B)	132,210,418.65	382,564.36
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

Instructional Goals Description	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	2,146,040.63	1,170,725.00	74,031.05	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten	53.00	53.00	53.00	53.00	22.03	13.78		
1110 Regular Education, K-12								
3100 Alternative Schools	3.60	3.60	3.60	3.60	0.06	0.06		
3300 Independent Study Centers								
3400 Opportunity Schools								
3500 County Community Schools	15.00	15.00	15.00	15.00	53.80	46.97		
3550 Community Day Schools								
3600 Juvenile Courts	11.00	11.00	11.00	11.00	18.67	0.25		
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education	3.00	3.00	3.00	3.00				
4900 Other Supplemental Education	0.50	0.50	0.50	0.50	34.38	34.38		
5000-5999 Special Education (allocated to 5001)	197.39	197.39	197.39	197.39	417.11	77.29	59.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
8600 County Services to Districts					0.61	0.61		
Other Funds Description								
Adult Education (Fund 11)	19.33	19.33	19.33	19.33				
Child Development (Fund 12)								
Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	302.82	302.82	302.82	302.82	546.66	173.34	59.00	

Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2					
Instructional Goals								
0001	Pre-Kindergarten	19,793,839.07	179,552.93	19,973,392.00	2,862,339.84		22,835,731.84	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00	
3100	Alternative Schools	1,633,002.06	640.78	1,633,642.84	234,113.51		1,867,756.35	
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	
3500	County Community Schools	4,161,628.83	528,436.14	4,690,064.97	672,122.18		5,362,187.15	
3550	Community Day Schools	156.95	0.00	156.95	22.49		179.44	
3600	Juvenile Courts	2,861,414.49	74,981.90	2,936,396.39	420,808.06		3,357,204.45	
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	7,323,674.72	0.00	7,323,674.72	1,049,538.60		8,373,213.32	
4900	Other Supplemental Education	4,565,362.75	367,166.53	4,932,529.28	706,869.17		5,639,398.45	
5000-5999	Special Education	89,086,521.79	2,233,503.81	91,320,025.60	13,086,858.12		104,406,883.72	
6000	Regional Occupational Ctr/Prg (ROC/P)	3,738,312.71	0.00	3,738,312.71	535,728.80		4,274,041.51	
Other Goals								
7110	Nonagency - Educational	5,977,373.35	0.00	5,977,373.35	856,603.32		6,833,976.67	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	575,000.00	0.00	575,000.00	82,401.90		657,401.90	
8500	Child Care and Development Services	160,437.08	0.00	160,437.08	22,991.86		183,428.94	
8600	County Services to Districts	12,363,395.56	6,514.59	12,369,910.15	1,772,702.73		14,142,612.88	
Other Costs								
----	Food Services					348,094.05	348,094.05	
----	Enterprise					680.00	680.00	
----	Facilities Acquisition & Construction					1,019,427.10	1,019,427.10	
----	Other Outgo					21,708,828.26	21,708,828.26	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,019,571.00		1,019,571.00	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(549,949.39)		(549,949.39)	
----	Total County School Service and Charter Schools Funds Expenditures	152,240,119.36	3,390,796.68	155,630,916.04	22,772,722.19	23,077,029.41	201,480,667.64	

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)	Auxiliary 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	10,960,267.94	2,020,749.59	99,318.48	1,579,182.33	3,196,101.22	0.00	0.00			1,723,653.94	214,565.57	19,793,839.07
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	982,547.76	163,495.45	30,673.30	14,862.72	441,422.83	0.00	0.00			0.00	0.00	1,633,002.06
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	2,285,337.25	0.00	3,944.37	1,083,557.51	341,048.55	0.00	0.00			316,701.15	131,040.00	4,161,628.83
3550	Community Day Schools	156.95	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	156.95
3600	Juvenile Courts	1,902,174.60	0.00	24.94	738,130.24	97,166.53	0.00	0.00			123,918.18	0.00	2,861,414.49
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	5,284,062.58	929,754.54	270,818.24	0.00	839,039.36	0.00	0.00			0.00	0.00	7,323,674.72
4900	Other Supplemental Education	137,013.99	687,221.69	0.00	0.00	0.00	0.00	3,650,211.78			90,915.29	0.00	4,565,362.75
5000-5999	Special Education	60,993,926.12	1,196,471.16	66,022.73	6,408,327.11	18,573,543.89	1,319,338.03	0.00			1,154,136.63	274,756.12	89,086,521.79
6000	ROCP	3,066,831.53	100,577.22	0.00	355,010.88	204,696.54	0.00	0.00			11,196.54	0.00	3,738,312.71
Other Goals													
7110	Nonagency - Educational	0.00	87,688.94	104,659.62	0.00	0.00	0.00	0.00	0.00	5,785,024.79	0.00	0.00	5,977,373.35
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	0.00	0.00	575,000.00	0.00	0.00	0.00	575,000.00
8500	Child Care and Development Services	0.00	160,437.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,437.08
8600	County Services to Districts	0.00	7,854,167.17	575,236.20	0.00	42,079.33	0.00	0.00	0.00	3,885,584.32	6,328.54	0.00	12,363,395.56
Total Direct Charged Costs		84,712,318.72	13,200,562.84	1,150,697.88	10,179,070.79	23,735,098.23	1,319,338.03	3,650,211.78	575,000.00	9,670,609.11	3,426,850.27	620,361.69	152,240,119.36

* Functions 7100-7199 for goals 8100 and 8500

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	179,552.93	0.00	179,552.93	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	
3100	Alternative Schools	0.00	640.78	0.00	640.78	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3500	County Community Schools	0.00	528,436.14	0.00	528,436.14	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	0.00	74,981.90	0.00	74,981.90	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	0.00	367,166.53	0.00	367,166.53	
5000-5999	Special Education (allocated to 5001)	0.00	2,159,472.76	74,031.05	2,233,503.81	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
8600	County Services to Districts	0.00	6,514.59	0.00	6,514.59	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		0.00	3,316,765.63	74,031.05	3,390,796.68	

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,193,495.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,825,785.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,303,390.64
5	Total Central Administration Costs in County School Service and Charter Schools Funds	23,322,671.60
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	152,240,119.36
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,390,796.68
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	155,630,916.04
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,557,712.23
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,556,848.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,114,560.96
D. Total Direct Charged and Allocated Costs (B3 + C5)		162,745,477.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		14.33%

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)	348,094.05				348,094.05
Enterprise (Objects 1000-5999, 6400, and 6500)		680.00			680.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,019,427.10		1,019,427.10
Other Outgo (Objects 1000-7999)				21,708,828.26	21,708,828.26
Total Other Costs	348,094.05	680.00	1,019,427.10	21,708,828.26	23,077,029.41

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	201,664.15	0.00	0.00	(548,949.39)				
Other Sources/Uses Detail					644,920.90	1,794,912.92		
Fund Reconciliation							56,214,153.07	60,620,345.75
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	94,208.57	0.00	461,364.76	0.00				
Other Sources/Uses Detail					1,613,625.35	0.00		
Fund Reconciliation							294,861.23	21,435.49
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(296,002.77)	88,584.63	0.00				
Other Sources/Uses Detail					181,287.57	25,000.00		
Fund Reconciliation							148,158.30	516,990.88
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
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	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	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	130.05	0.00						
Other Sources/Uses Detail					0.00	619,920.90		
Fund Reconciliation							4,181,700.11	888.30
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	296,002.77	(286,002.77)	549,849.39	(549,849.39)	2,439,833.82	2,439,833.82	60,638,872.71	61,159,640.42

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 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Special Education, Ages 5-22 Severely Disabled (Goal 5750)	Special Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	535,855.08	156,549.44	0.00	2,012,558.43	339,265.54	27,516,602.90	0.00	517,500.10	31,078,331.49
2000-2999	Classified Salaries	1,289,963.96	300,493.42	0.00	1,137,467.08	38,584.54	21,274,677.28	0.00	351,435.40	24,392,621.68
3000-3999	Employee Benefits	751,077.50	144,823.73	0.00	1,155,034.94	116,606.44	20,189,050.76	0.00	134,145.30	22,490,738.67
4000-4999	Books and Supplies	296,015.24	3,759.10	0.00	16,420.83	117,802.06	945,757.89	0.00	11,706.39	1,391,461.51
5000-5999	Services and Other Operating Expenditures	1,315,831.74	106,927.13	0.00	263,494.96	13,038.06	8,952,172.25	0.00	366,470.87	11,017,935.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,162.64	393,036.13	0.00	0.00	399,198.77
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	4,188,743.52	712,552.82	0.00	4,584,976.24	631,459.28	79,271,297.21	0.00	1,381,258.06	90,770,287.13
7310	Transfers of Indirect Costs	6,843,285.23	72,822.53	0.00	442,051.62	31,415.64	399,443.90	0.00	0.00	7,789,018.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs and PCR Allocations	6,843,285.23	72,822.53	0.00	442,051.62	31,415.64	399,443.90	0.00	0.00	7,789,018.92
	TOTAL COSTS	2,233,503.81	13,265,532.56	0.00	442,051.62	31,415.64	399,443.90	0.00	0.00	2,233,503.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	9,076,789.04	72,822.53	0.00	442,051.62	31,415.64	399,443.90	0.00	0.00	10,022,522.73
2000-2999	Classified Salaries	186,464.84	785,375.35	0.00	5,027,027.86	662,874.92	79,670,741.11	0.00	1,381,258.06	100,792,809.86
3000-3999	Employee Benefits	104,416.45	0.00	0.00	0.00	339,265.54	1,309,895.13	0.00	131,011.27	1,966,636.78
4000-4999	Books and Supplies	69,699.04	0.00	0.00	0.00	38,584.54	856,796.48	0.00	0.00	999,797.47
5000-5999	Services and Other Operating Expenditures	68,126.11	0.00	0.00	0.00	115,129.44	944,615.42	0.00	19,651.69	1,149,095.59
6000-6999	Capital Outlay	48,461.63	0.00	0.00	0.00	97,591.93	423,269.94	0.00	0.00	588,987.98
7130	State Special Schools	0.00	0.00	0.00	0.00	8,992.06	900,471.42	0.00	155,696.00	1,111,621.11
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	60,077.83	0.00	0.00	60,077.83
	Total Direct Costs	475,168.07	0.00	0.00	0.00	599,563.51	4,495,126.22	0.00	306,358.96	5,876,216.76
7310	Transfers of Indirect Costs	106,774.98	0.00	0.00	0.00	29,654.46	343,825.05	0.00	0.00	480,254.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	106,774.98	0.00	0.00	0.00	29,654.46	343,825.05	0.00	0.00	480,254.49
	TOTAL BEFORE OBJECT 8980	581,943.05	0.00	0.00	0.00	629,217.97	4,838,951.27	0.00	306,358.96	6,356,471.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									22,310.33
										6,334,160.92

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (L-E-C-Y)

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, 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	349,390.24	156,549.44	0.00	2,012,558.43	0.00	26,206,707.77	0.00	386,488.83	29,111,694.71
2000-2999	Classified Salaries	1,185,547.51	300,493.42	0.00	1,137,487.08	0.00	20,417,880.80	0.00	351,435.40	23,392,824.21
3000-3999	Employee Benefits	581,378.46	144,823.73	0.00	1,155,034.94	1,477.00	19,244,435.34	0.00	114,493.61	21,341,643.08
4000-4999	Books and Supplies	227,889.13	3,759.10	0.00	16,420.83	20,210.13	522,487.95	0.00	11,706.39	802,473.53
5000-5999	Services and Other Operating Expenditures	1,269,370.11	106,927.13	0.00	263,494.96	4,046.00	8,051,700.83	0.00	210,774.87	9,906,313.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,162.64	332,958.30	0.00	0.00	339,120.94
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	3,713,575.45	712,552.82	0.00	4,584,976.24	31,895.77	74,776,170.99	0.00	1,074,899.10	84,894,070.37
7310	Transfers of Indirect Costs	6,736,510.25	72,822.53	0.00	442,051.62	1,761.18	55,618.85	0.00	0.00	7,308,764.43
7350	Transfers of Indirect Costs - Interfund	2,233,503.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,233,503.81
PCRA	Program Cost Report Allocations	8,970,014.06	72,822.53	0.00	442,051.62	1,761.18	55,618.85	0.00	0.00	9,542,268.24
	Total Indirect Costs and PCR Allocations	12,683,589.51	785,375.35	0.00	5,027,027.86	33,656.95	74,831,789.84	0.00	1,074,899.10	94,436,338.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									22,310.33
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	18,020.00	0.00	153,846.17	0.00	110,415.43	0.00	0.00	282,281.60
2000-2999	Classified Salaries	745,438.29	0.00	0.00	194,209.46	0.00	4,139.00	0.00	0.00	943,786.75
3000-3999	Employee Benefits	400,165.60	2,142.58	0.00	148,079.82	0.00	11,354.46	0.00	0.00	561,742.46
4000-4999	Books and Supplies	121,627.42	0.00	0.00	0.00	0.00	40,510.95	0.00	0.00	162,138.37
5000-5999	Services and Other Operating Expenditures	7,409.66	2,678.66	0.00	429.00	0.00	147,453.02	0.00	0.00	157,970.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	266,958.42	0.00	0.00	266,958.42
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	1,274,640.97	22,841.24	0.00	496,564.45	0.00	580,831.28	0.00	0.00	2,374,877.94
7310	Transfers of Indirect Costs	127,847.21	2,336.69	0.00	47,173.62	0.00	18,843.33	0.00	0.00	196,200.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	127,847.21	2,336.69	0.00	47,173.62	0.00	18,843.33	0.00	0.00	196,200.85
	TOTAL BEFORE OBJECT 8980	1,402,488.18	25,177.93	0.00	543,738.07	0.00	599,674.61	0.00	0.00	2,571,078.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	TOTAL COSTS									22,310.33

* 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	94,154,307.08	5,446,443.52
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)	94,154,307.08	5,446,443.52
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	2,161.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	2,161.00	

SELPA: (??)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??) _____

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

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

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

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

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: (??)

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	100,792,809.86		
2. Less: Expenditures paid from federal sources	6,334,160.92		
3. Expenditures paid from state and local sources	94,458,648.94	94,154,307.08	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from state and local sources	94,458,648.94	94,154,307.08	304,341.86
4. Special education unduplicated pupil count	2,069	2,161	
5. Per capita state and local expenditures (A3/A4)	45,654.25	43,569.79	2,084.46

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	3,643,223.79	5,446,443.52	
Less: Exempt reduction(s) from SECTION 1	<input type="text"/>	0.00	
Less: 50% reduction from SECTION 2	<input type="text"/>	0.00	
Net expenditures paid from local sources	<u>3,643,223.79</u>	<u>5,446,443.52</u>	<u>(1,803,219.73)</u>
b. Per capita local expenditures (B1a/A4)	<u>1,760.86</u>	<u>2,520.33</u>	<u>(759.47)</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 2014-15 MOE requirement and make the selection on Page 1.

Tze-ki Lam
 Contact Name

(408) 453 6896
 Telephone Number

Controller
 Title

Tze-ki_Lam@sccoe.org
 E-mail Address

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 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	769,412.00	165,715.00	0.00	1,964,109.00	293,754.00	28,869,600.00	0.00	517,500.10	32,580,090.10
2000-2999	Classified Salaries	1,287,974.00	315,839.00	0.00	1,133,866.00	41,688.00	20,507,353.00	0.00	351,435.40	23,638,155.40
3000-3999	Employee Benefits	839,134.00	156,453.00	0.00	1,253,507.00	116,646.00	21,894,084.00	0.00	134,145.30	24,393,969.30
4000-4999	Books and Supplies	280,961.00	6,100.00	0.00	69,243.00	61,652.00	845,466.00	0.00	11,706.39	1,275,128.39
5000-5999	Services and Other Operating Expenditures	1,590,666.00	281,390.00	0.00	230,430.00	63,920.00	10,306,828.00	0.00	366,470.87	12,819,704.87
6000-6999	Capital Outlay	11,684.00	0.00	0.00	0.00	10,000.00	106,000.00	0.00	0.00	127,684.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	4,779,831.00	905,497.00	0.00	4,651,155.00	587,660.00	82,529,331.00	0.00	1,381,258.06	94,834,732.06
7310	Transfers of Indirect Costs	7,142,550.00	95,453.00	0.00	448,435.00	34,438.00	425,288.00	0.00		8,146,164.00
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	7,142,550.00	95,453.00	0.00	448,435.00	34,438.00	425,288.00	0.00	0.00	8,146,164.00
	TOTAL COSTS	11,922,381.00	1,000,950.00	0.00	5,099,590.00	622,098.00	82,954,619.00	0.00	1,381,258.06	102,980,896.06
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	428,311.00	165,715.00	0.00	1,964,109.00	0.00	27,187,921.00	0.00	386,488.83	30,132,544.83
2000-2999	Classified Salaries	1,204,009.00	315,839.00	0.00	1,133,866.00	0.00	20,038,980.00	0.00	351,435.40	23,044,129.40
3000-3999	Employee Benefits	715,261.00	156,453.00	0.00	1,253,507.00	0.00	21,050,110.00	0.00	114,493.61	23,289,824.61
4000-4999	Books and Supplies	261,654.00	6,100.00	0.00	69,243.00	21,500.00	653,691.00	0.00	11,706.39	1,023,894.39
5000-5999	Services and Other Operating Expenditures	1,538,037.00	261,390.00	0.00	230,430.00	0.00	8,317,467.00	0.00	210,774.87	10,558,098.87
6000-6999	Capital Outlay	11,684.00	0.00	0.00	0.00	10,000.00	91,000.00	0.00		112,684.00
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	4,158,956.00	905,497.00	0.00	4,651,155.00	31,500.00	77,339,169.00	0.00	1,074,899.10	86,161,176.10
7310	Transfers of Indirect Costs	7,012,411.00	95,453.00	0.00	448,435.00	0.00	66,312.00	0.00		7,622,611.00
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	7,012,411.00	95,453.00	0.00	448,435.00	0.00	66,312.00	0.00	0.00	7,622,611.00
	TOTAL BEFORE OBJECT 8980	11,171,367.00	1,000,950.00	0.00	5,099,590.00	31,500.00	77,405,481.00	0.00	1,074,899.10	95,783,787.10
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									28,422.00
										95,812,209.10

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 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 82; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	18,020.00	0.00	404,628.00	0.00	129,476.00	0.00	201,228.32	753,352.32
2000-2999	Classified Salaries	755,432.00	0.00	0.00	217,770.00	0.00	0.00	0.00	224,603.06	1,197,805.06
3000-3999	Employee Benefits	395,206.00	2,476.00	0.00	260,112.00	0.00	13,849.00	0.00	63,874.71	735,517.71
4000-4999	Books and Supplies	158,404.00	0.00	0.00	14,504.00	0.00	86,612.00	0.00		259,520.00
5000-5999	Services and Other Operating Expenditures	25,137.00	5,930.00	0.00	53,000.00	0.00	102,165.00	0.00	8,233.41	194,465.41
6000-6999	Capital Outlay	11,684.00	0.00	0.00	0.00	0.00	0.00	0.00		11,684.00
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	1,345,863.00	26,426.00	0.00	950,014.00	0.00	332,102.00	0.00	497,939.50	3,152,344.50
7310	Transfers of Indirect Costs	139,689.00	2,767.00	0.00	90,251.00	0.00	21,231.00	0.00		253,938.00
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	139,689.00	2,767.00	0.00	90,251.00	0.00	21,231.00	0.00	0.00	253,938.00
	TOTAL BEFORE OBJECT 8980	1,485,552.00	29,193.00	0.00	1,040,265.00	0.00	353,333.00	0.00	497,939.50	3,406,282.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									28,422.00
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 5000-9999)									1,409,650.00
	TOTAL COSTS									4,844,354.50

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	535,855.08	156,549.44	0.00	2,012,558.43	339,265.54	27,516,602.90	0.00		30,560,831.39
2000-2999	Classified Salaries	1,289,963.96	300,493.42	0.00	1,137,467.08	38,584.54	21,274,677.28	0.00		24,041,186.28
3000-3999	Employee Benefits	751,077.50	144,823.73	0.00	1,155,034.94	116,606.44	20,189,050.76	0.00		22,356,593.37
4000-4999	Books and Supplies	296,015.24	3,759.10	0.00	16,420.93	117,802.06	945,757.89	0.00		1,379,755.12
5000-5999	Services and Other Operating Expenditures	1,315,831.74	106,927.13	0.00	263,494.96	13,038.06	8,952,172.25	0.00		10,651,464.14
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,162.64	393,036.13	0.00		399,198.77
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	4,188,743.52	712,552.82	0.00	4,584,976.24	631,459.28	79,271,297.21	0.00	0.00	89,389,029.07
7310	Transfers of Indirect Costs	6,843,285.23	72,822.53	0.00	442,051.62	31,415.64	399,443.90	0.00		7,789,018.92
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)	2,233,503.81								2,233,503.81
	Total Indirect Costs	6,843,285.23	72,822.53	0.00	442,051.62	31,415.64	399,443.90	0.00	0.00	7,789,018.92
	TOTAL COSTS	11,032,028.75	785,375.35	0.00	5,027,027.86	662,874.92	79,670,741.11	0.00	0.00	97,176,047.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	186,464.84	0.00	0.00	0.00	339,265.54	1,309,895.13	0.00		1,835,625.51
2000-2999	Classified Salaries	104,416.45	0.00	0.00	0.00	38,584.54	856,796.48	0.00		999,797.47
3000-3999	Employee Benefits	69,699.04	0.00	0.00	0.00	115,129.44	944,615.42	0.00		1,129,443.90
4000-4999	Books and Supplies	68,126.11	0.00	0.00	0.00	97,591.93	423,269.94	0.00		588,987.98
5000-5999	Services and Other Operating Expenditures	46,461.63	0.00	0.00	0.00	8,992.06	900,471.42	0.00		955,925.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	60,077.83	0.00		60,077.83
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	475,168.07	0.00	0.00	0.00	599,563.51	4,495,126.22	0.00	0.00	5,569,857.80
7310	Transfers of Indirect Costs	106,774.98	0.00	0.00	0.00	29,654.46	343,825.05	0.00		480,254.49
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	106,774.98	0.00	0.00	0.00	29,654.46	343,825.05	0.00	0.00	480,254.49
	TOTAL BEFORE OBJECT 8980	581,943.05	0.00	0.00	0.00	629,217.97	4,838,951.27	0.00	0.00	6,050,112.29
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									22,310.33
										6,027,801.96

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, 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	Certified Salaries	349,390.24	156,549.44	0.00	2,012,558.43	0.00	26,206,707.77	0.00		28,725,205.88
2000-2999	Classified Salaries	1,185,547.51	300,493.42	0.00	1,137,467.08	0.00	20,417,880.80	0.00		23,041,388.81
3000-3999	Employee Benefits	681,378.46	144,823.73	0.00	1,155,034.94	1,477.00	19,244,435.34	0.00		21,227,149.47
4000-4999	Books and Supplies	227,869.13	3,759.10	0.00	16,420.83	20,210.13	522,487.95	0.00		790,767.14
5000-5999	Services and Other Operating Expenditures	1,269,370.11	106,927.13	0.00	263,494.96	4,046.00	8,051,700.83	0.00		9,695,539.03
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,162.64	332,958.30	0.00		339,120.94
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	3,713,575.45	712,552.82	0.00	4,584,976.24	31,895.77	74,776,170.99	0.00	0.00	83,819,171.27
7310	Transfers of Indirect Costs	6,736,510.25	72,822.53	0.00	442,051.62	1,761.18	55,618.85	0.00		7,308,764.43
7350	Transfers of Indirect Costs - Interfund	2,233,503.81	72,822.53	0.00	442,051.62	1,761.18	55,618.85	0.00		2,233,503.81
PCRA	Program Cost Report Allocations (non-add)	6,736,510.25	785,375.35	0.00	5,027,027.86	33,656.95	74,831,789.84	0.00		7,308,764.43
	Total Indirect Costs	10,450,085.70	785,375.35	0.00	5,027,027.86	33,656.95	74,831,789.84	0.00	0.00	91,127,935.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									22,310.33
	TOTAL COSTS									91,150,246.03
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certified Salaries	0.00	18,020.00	0.00	153,846.17	0.00	110,415.43	0.00		282,281.60
2000-2999	Classified Salaries	745,438.29	0.00	0.00	194,209.46	0.00	4,139.00	0.00		943,786.75
3000-3999	Employee Benefits	400,165.60	2,142.58	0.00	148,079.82	0.00	11,354.46	0.00		561,742.46
4000-4999	Books and Supplies	121,627.42	0.00	0.00	0.00	0.00	40,510.95	0.00		162,138.37
5000-5999	Services and Other Operating Expenditures	7,409.66	2,678.66	0.00	429.00	0.00	147,453.02	0.00		157,970.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	266,958.42	0.00		266,958.42
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	1,274,640.97	22,841.24	0.00	496,564.45	0.00	580,831.28	0.00	0.00	2,374,877.94
7310	Transfers of Indirect Costs	127,847.21	2,336.69	0.00	47,173.62	0.00	18,843.33	0.00		196,200.85
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	127,847.21	2,336.69	0.00	47,173.62	0.00	18,843.33	0.00	0.00	196,200.85
	TOTAL BEFORE OBJECT 8980	1,402,488.18	25,177.93	0.00	543,738.07	0.00	599,674.61	0.00	0.00	2,571,078.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									22,310.33
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)									1,049,834.67
	TOTAL COSTS									3,643,223.79

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

SELPA: (??) _____

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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

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

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

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

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

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: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	102,980,896.06		
2. Less: Expenditures paid from federal sources	7,168,686.96		
3. Expenditures paid from state and local sources	95,812,209.10	91,150,246.03	
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	95,812,209.10	91,150,246.03	4,661,963.07
4. Special education unduplicated pupil count	2,069	2,069	
5. Per capita state and local expenditures (A3/A4)	46,308.46	44,055.22	2,253.24

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: (??)

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	4,844,354.50	3,643,223.79	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	4,844,354.50	3,643,223.79	1,201,130.71
b. Per capita local expenditures (B1a/A4)	2,341.40	1,760.86	580.54

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.

Tze-ki Lam
 Contact Name

(408) 453 6896
 Telephone Number

Controller
 Title

Tze-ki Lam@sccoe.org
 E-mail Address

SACS2015ALL Financial Reporting Software - 2015.2.0
10/1/2015 9:32:17 AM

43-10439-0000000

Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

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

must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8290	-826,669.06

Explanation:\$826,669.06 is the portion of MAA receivable we are writing off due to unceratinty of reimbursements from the State. SCCOE is making a General Fund contribution for this receivable via object code 8980, so the net revenue will be \$0.

01 3020 1900 -10,920.00
 Explanation:RE3020: Due to CDE's disallowance of prior year grant expenditures.

01 3020 5800 -44,975.00
 Explanation:RE3020: Due to CDE's disallowance of prior year grant expenditures.

01 5810 5900 -72.00
 Explanation:RE5810: Due to CDE's disallowance of prior year grant expenditures.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for

those contributions should be entered in Form L.

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 12.41%

Explanation: We are self funded with insurance groups in Workers' Compensation, Dental, Vision, Management Disability and OPEB and use our annual actuarial studies to project budgets and retain a reserve.

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for

governmental and business-type activities must be zero or negative. PASSED

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2015-16 Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

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

must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.