

# SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



TO: Shoreline School District Trustees  
Nancy Neu, Superintendent

FROM: Bruce Abbott, CBO

DATE: September 4<sup>th</sup>, 2015

SUBJECT: 2014-15 Unaudited Actuals

Attached are the reports of unaudited actuals for 2014-15. The unaudited actuals become audited actuals after the auditors have reviewed the books and made any adjustments. The audit will be completed by December and reported to the Board in December or January.

The unaudited actuals represents the closing for the books for 2014-15 and an opportunity to review our financial results and establish a true financial starting point for 2015-16 with our fund balances.

Attached is a review of fund balance accounting and future consideration for the board on our fund balances.

Following is a list of our funds, including revenues, expense and new fund balances.

## General Fund (Form 01)

The following summary combines unrestricted and restricted programs.

Beginning Fund Balance	5,465,187.13
Revenue	12,418,277.18
Expenditures	12,777,373.51
Transfers Out	(274,000.00)
Change in Fund Bal.	(633,096.33)
Ending Fund Balance	<b>4,832,090.80</b>

## Cafeteria Fund (Form 13)

Beginning Fund Balance	37,633.11
Revenue	229,057.86
Expenditures	457,625.86
Transfers In	250,000.00
Change in Fund Bal.	21,432.00
Ending Fund Balance	<b>59,065.11</b>

---

TOMALES ELEMENTARY	BODEGA BAY ELEMENTARY	TOMALES HIGH SCHOOL	WEST MARIN ELEMENTARY	INVERNESS PRIMARY
(707) 878-2214	(707) 875-2724	SHORELINE HIGH SCHOOL	(415) 663-1014	(415) 669-1018
FAX: 878-2467	FAX: 875-2182	INDEPENDENT STUDY SCHOOL	FAX: 663-8558	FAX: 669-1581
		(707) 878-2286		TRANSPORTATION
		FAX: 878-2787		(707) 878-2221

# SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



## Deferred Maintenance Fund (Form 14)

Beginning Fund Balance	427,526.26
Revenue	40,747.94
Expenditures	42,309.11
Change in Fund Bal.	(1,561.17)
Ending Fund Balance	<b>425,965.09</b>

## Special Reserve for Postemployment Benefits (Form 20)

Beginning Fund Balance	111,612.31
Revenue	204.42
Expenditures	00.00
Change in Fund Bal.	204.42
Ending Fund Balance	<b>111,816.73</b>

## Foundation (Scholarship & Lawson Trust) Fund (Form 73)

Beginning Fund Balance	145,699.37
Revenue	46,805.24
Expenditures	94,964.60
Transfers In	24,000.00
Change in Fund Bal.	(24,159.36)
Ending Fund Balance	<b>121,540.01</b>

---

TOMALES ELEMENTARY (707) 878-2214 FAX: 878-2467	BODEGA BAY ELEMENTARY (707) 875-2724 FAX: 875-2182	TOMALES HIGH SCHOOL SHORELINE HIGH SCHOOL INDEPENDENT STUDY SCHOOL (707) 878-2286 FAX: 878-2787	WEST MARIN ELEMENTARY (415) 663-1014 FAX: 663-8558	INVERNESS PRIMARY (415) 669-1018 FAX: 669-1581
				TRANSPORTATION (707) 878-2221

# SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



## Fund Balance Accounting

### Fund Balance Reporting Summary

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54 (Statement 54), Fund Balance Reporting and Governmental Fund Type Definitions in February 2009. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications: nonspendable, restricted, committed, assigned and unassigned.

### Fund Balance

Statement 54 requires local governments to focus on the constraints imposed upon resources when reporting fund balance in governmental funds. The new fund balance classifications will indicate the level of constraints placed upon how resources can be spent and identify the sources of those constraints.

Constraints are broken down into five different classifications: nonspendable, restricted, committed, assigned, and unassigned. The classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor constraints on the specific purposes for which resources in a fund can be spent.

### Fund Balance Classifications

**Nonspendable** – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

**Restricted** – consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

**Committed** – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

**Assigned** – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

---

TOMALES ELEMENTARY (707) 878-2214 FAX: 878-2467	BODEGA BAY ELEMENTARY (707) 875-2724 FAX: 875-2182	TOMALES HIGH SCHOOL SHORELINE HIGH SCHOOL INDEPENDENT STUDY SCHOOL (707) 878-2286 FAX: 878-2787	WEST MARIN ELEMENTARY (415) 663-1014 FAX: 663-8558	INVERNESS PRIMARY (415) 609-1010 FAX: 669-1581
				TRANSPORTATION (707) 878-2221

# SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



**Unassigned** – represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

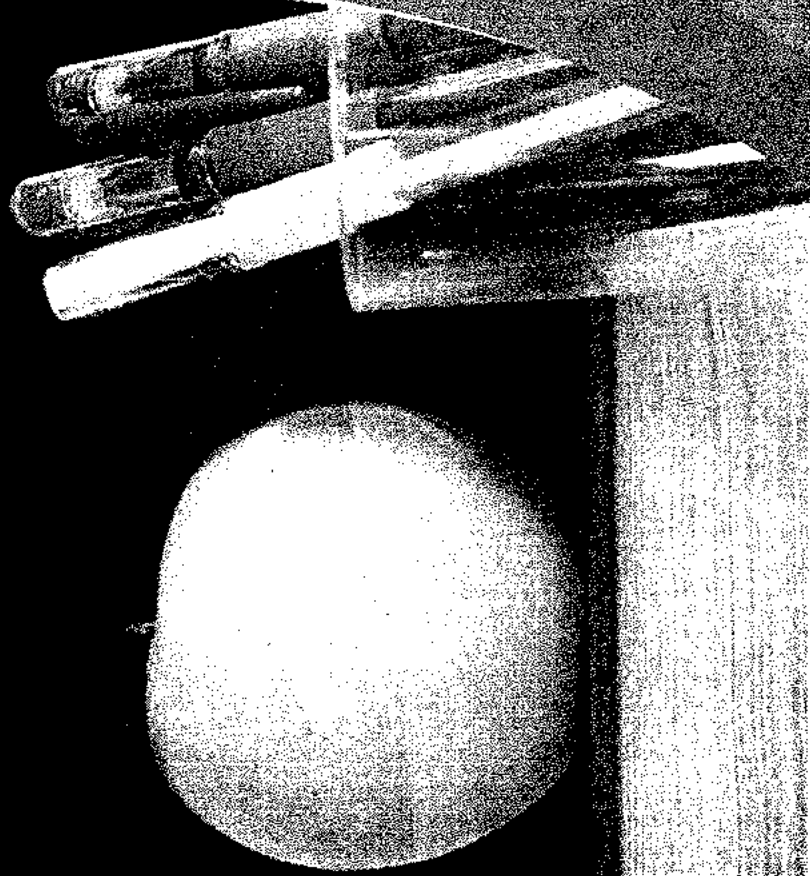
---

TOMALES ELEMENTARY	BODEGA BAY ELEMENTARY	TOMALES HIGH SCHOOL	WEST MARIN ELEMENTARY	INVERNESS PRIMARY
(707) 878-2214	(707) 875-2724	SHORELINE HIGH SCHOOL	(415) 663-1014	(415) 669-1016
FAX: 878-2467	FAX: 875-2182	INDEPENDENT STUDY SCHOOL	FAX: 663-8558	FAX: 669-1681
		(707) 878-2286		
		FAX: 878-2787		TRANSPORTATION
				(707) 878-2221

EDUCATION  
EDUCATION  
Education

Shoreline Unified  
School District  
Unaudited Actuals  
2014-15

September 10<sup>th</sup> 2015



# EDUCATION

## 2014-15 Unaudited Actuals

- Represents the closing of the books for Shoreline
- Represents the “Actual” funds received and spent in 2014-15
- Required by Marin County Office of Education by Sept 15<sup>th</sup>
- The audit by external auditors will be completed in October with the final audit report to the board in the December/January time frame.
- Two Presentation
  - Review of trends - Expenses and Revenues
  - Review of General Fund Balance

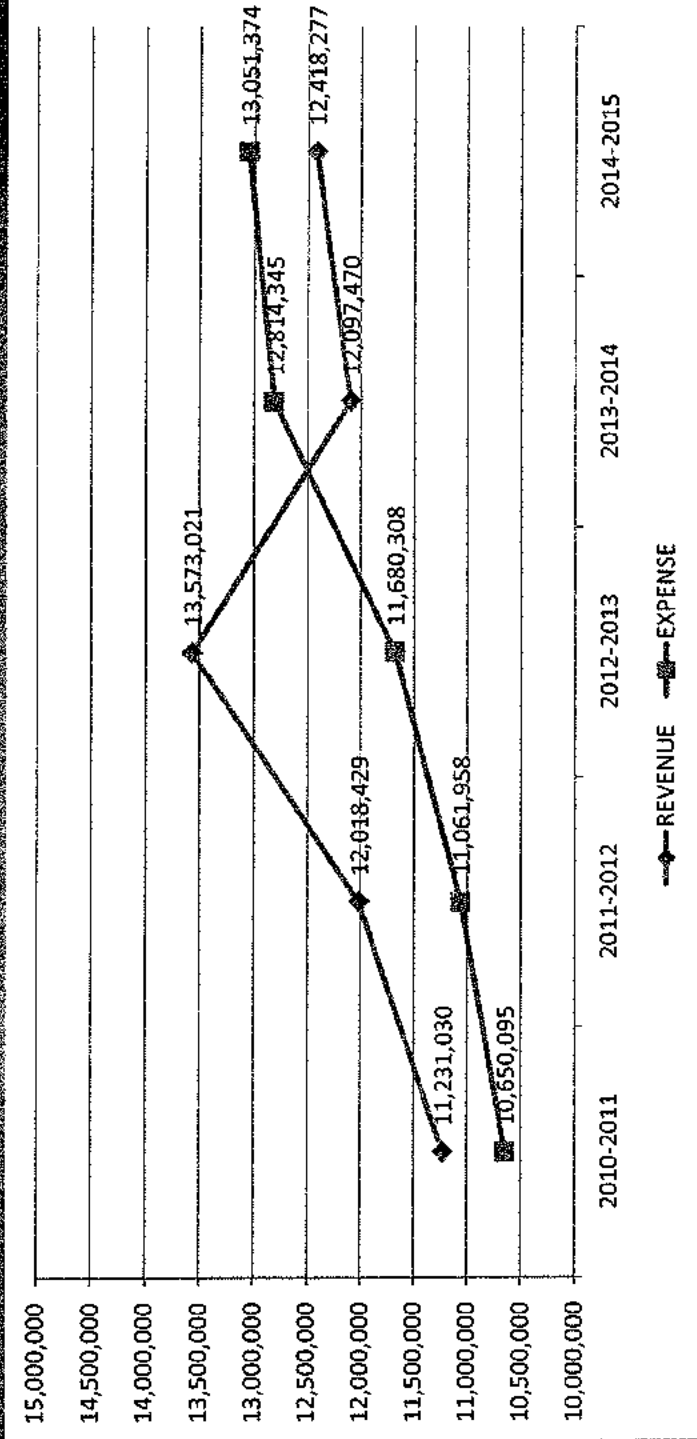
# EDUCATION

## Review of trend – Expenses & Revenues

- General Fund Revenue/Expense
  - Expenses
    - General Fund Categories
    - Special Education Expenses
    - Transportation Expenses
    - Food Services Expenses
  - Revenues
    - Property Taxes
    - Parcel Taxes

# EDUCATION

## General Fund Revenue/Expense

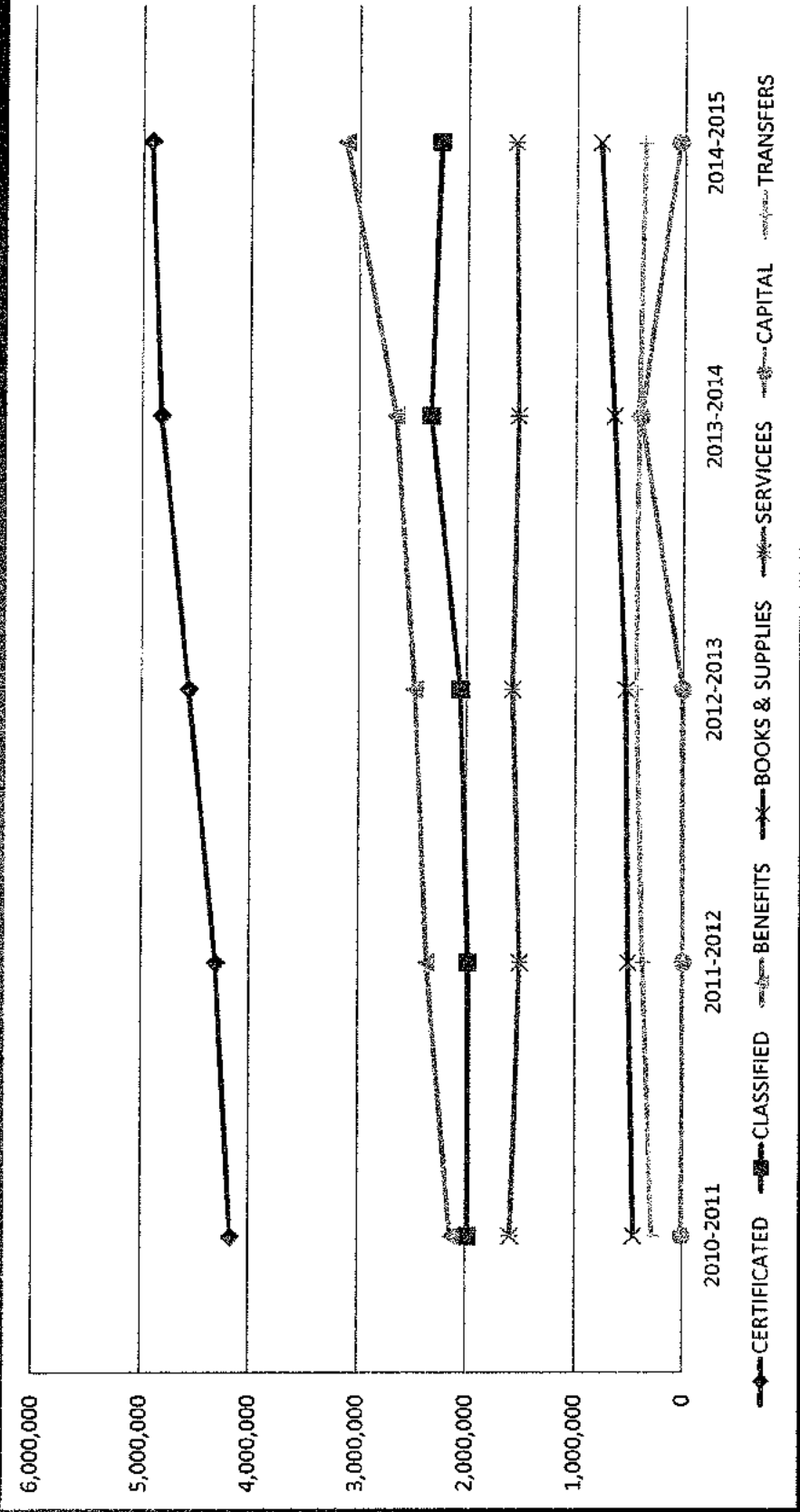


	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
REVENUE	\$ 11,231,030	\$ 12,018,429	\$ 13,573,021	\$ 12,097,470	\$ 12,418,277
EXPENSE	\$ 10,650,095	\$ 11,061,958	\$ 11,680,308	\$ 12,814,345	\$ 13,051,374
Surplus(Deficit)	\$ 580,935	\$ 956,471	\$ 1,892,713	\$ (716,875)	\$ (633,097)



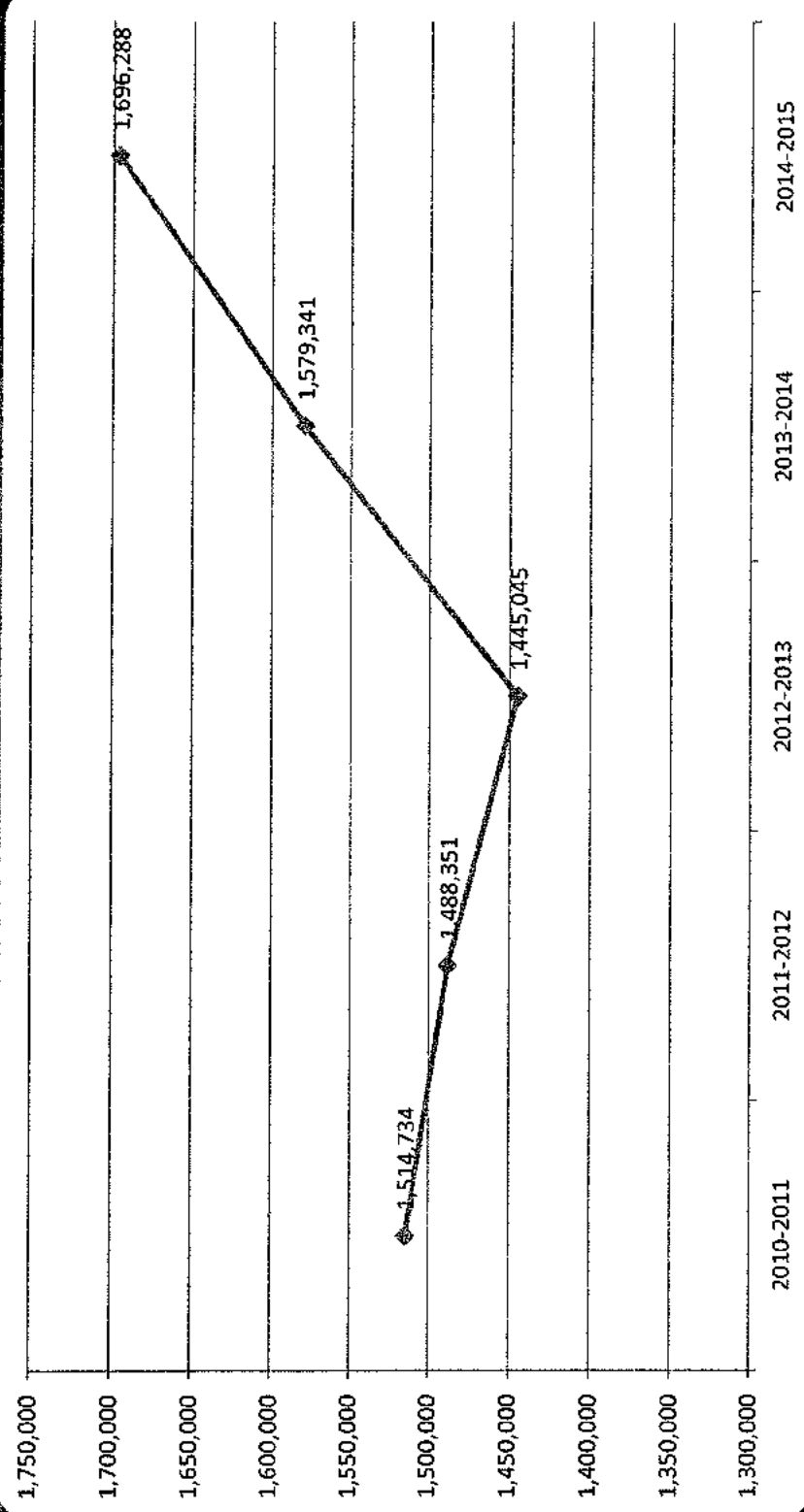
# EDUCATION

## General Fund Category Trends



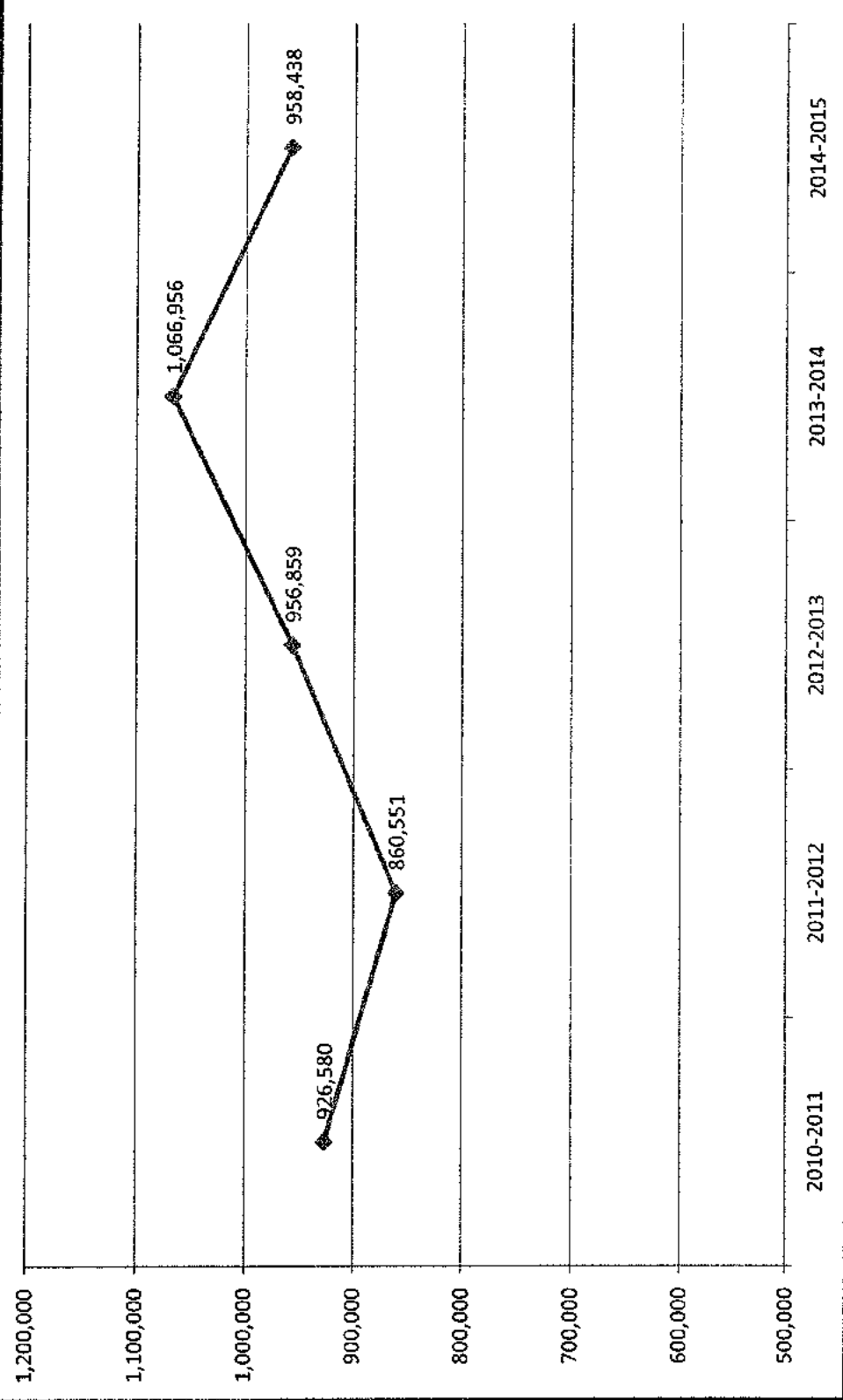
# EDUCATION

## Special Education Expenses



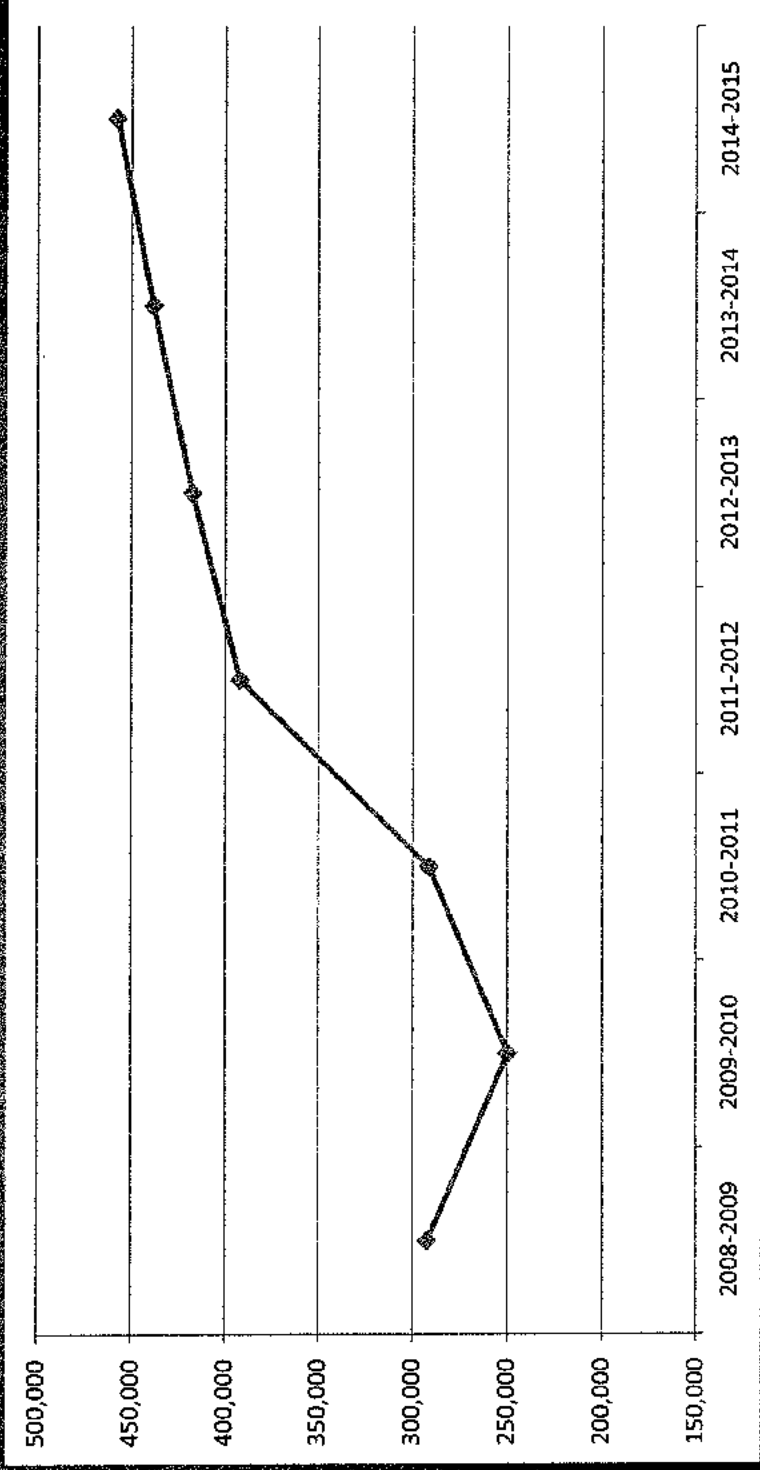
# EDUCATION

## Transportation Expenses



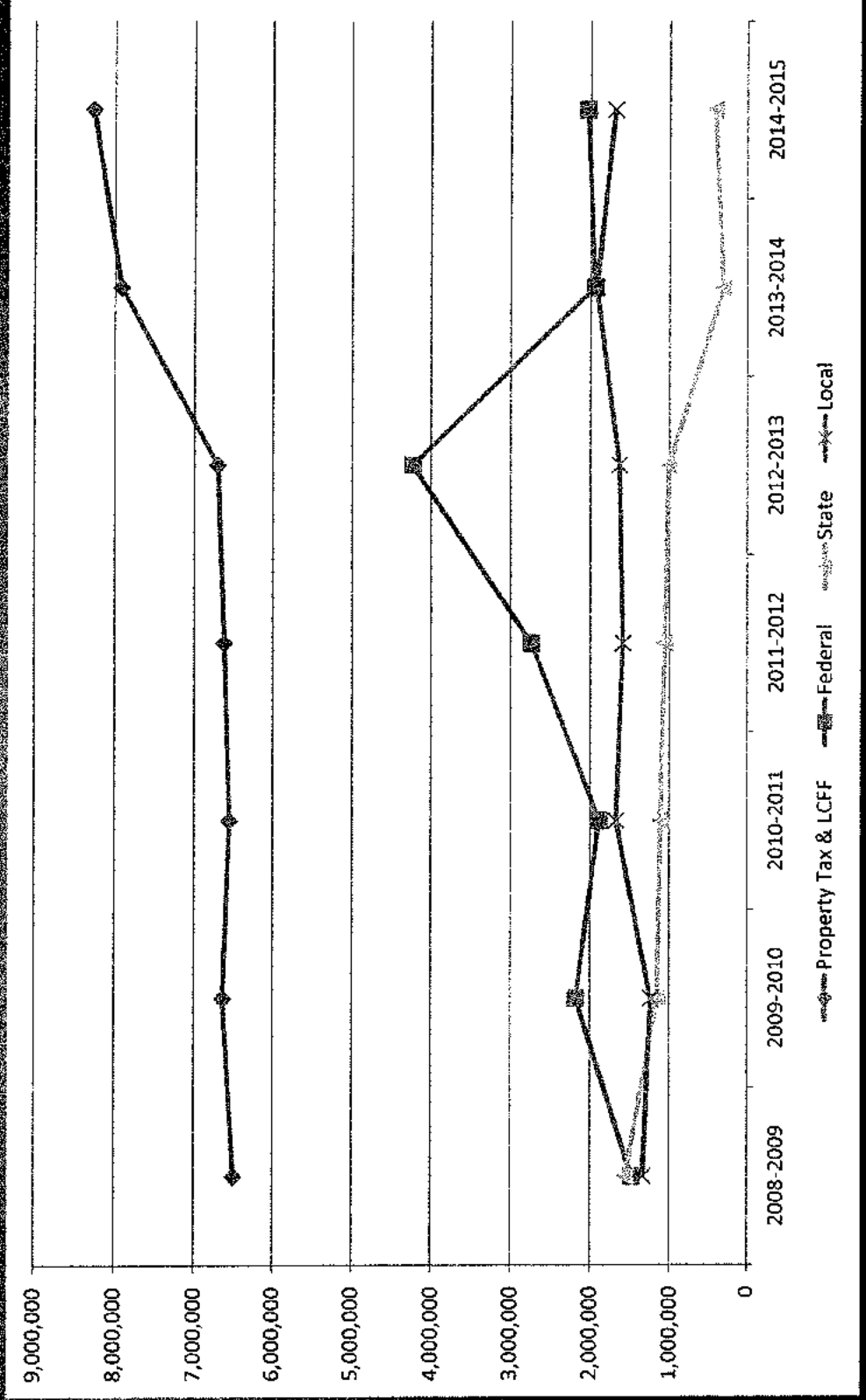
# EDUCATION

## Food Services Expenses



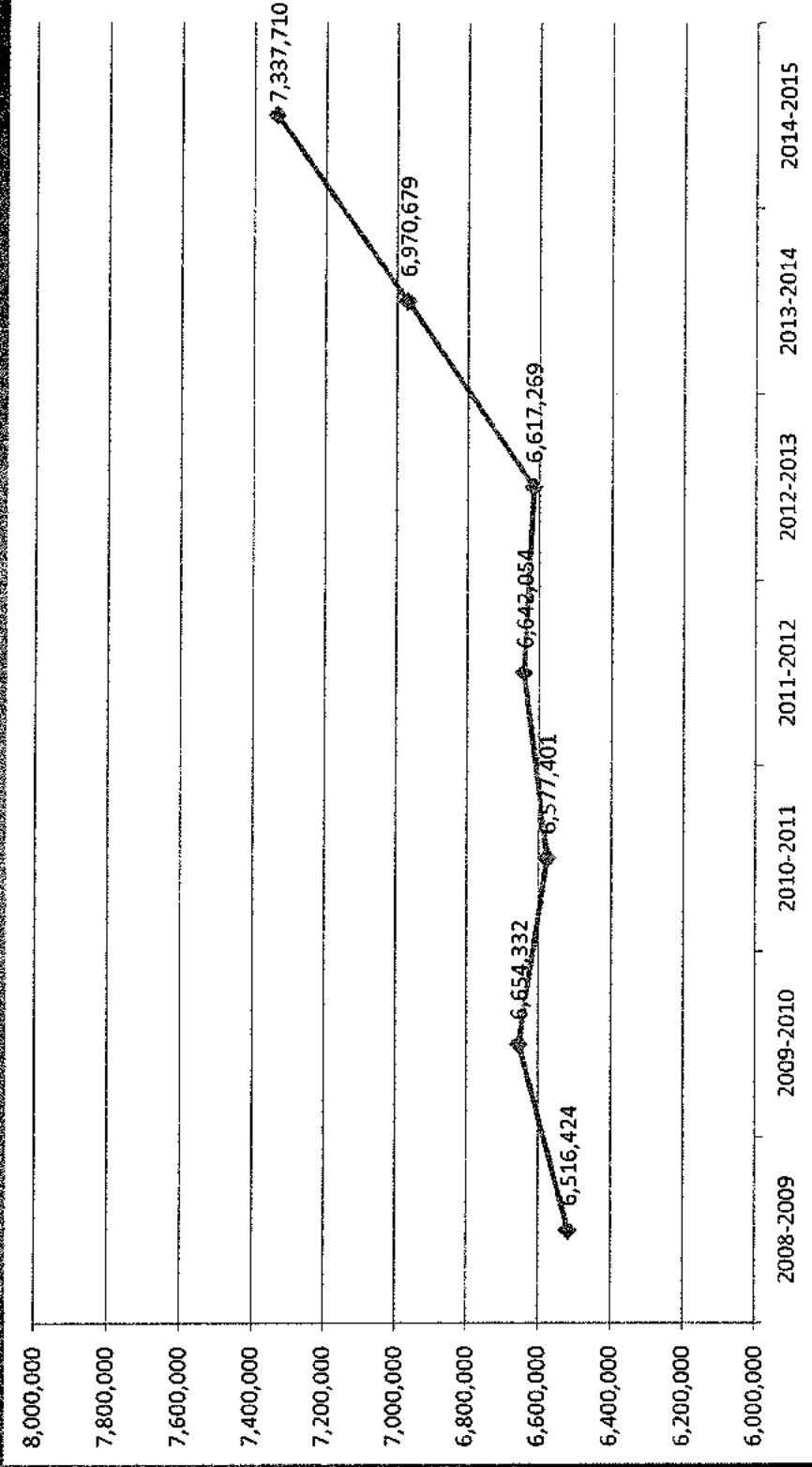
# EDUCATION

## Major Revenue Sources



# EDUCATION

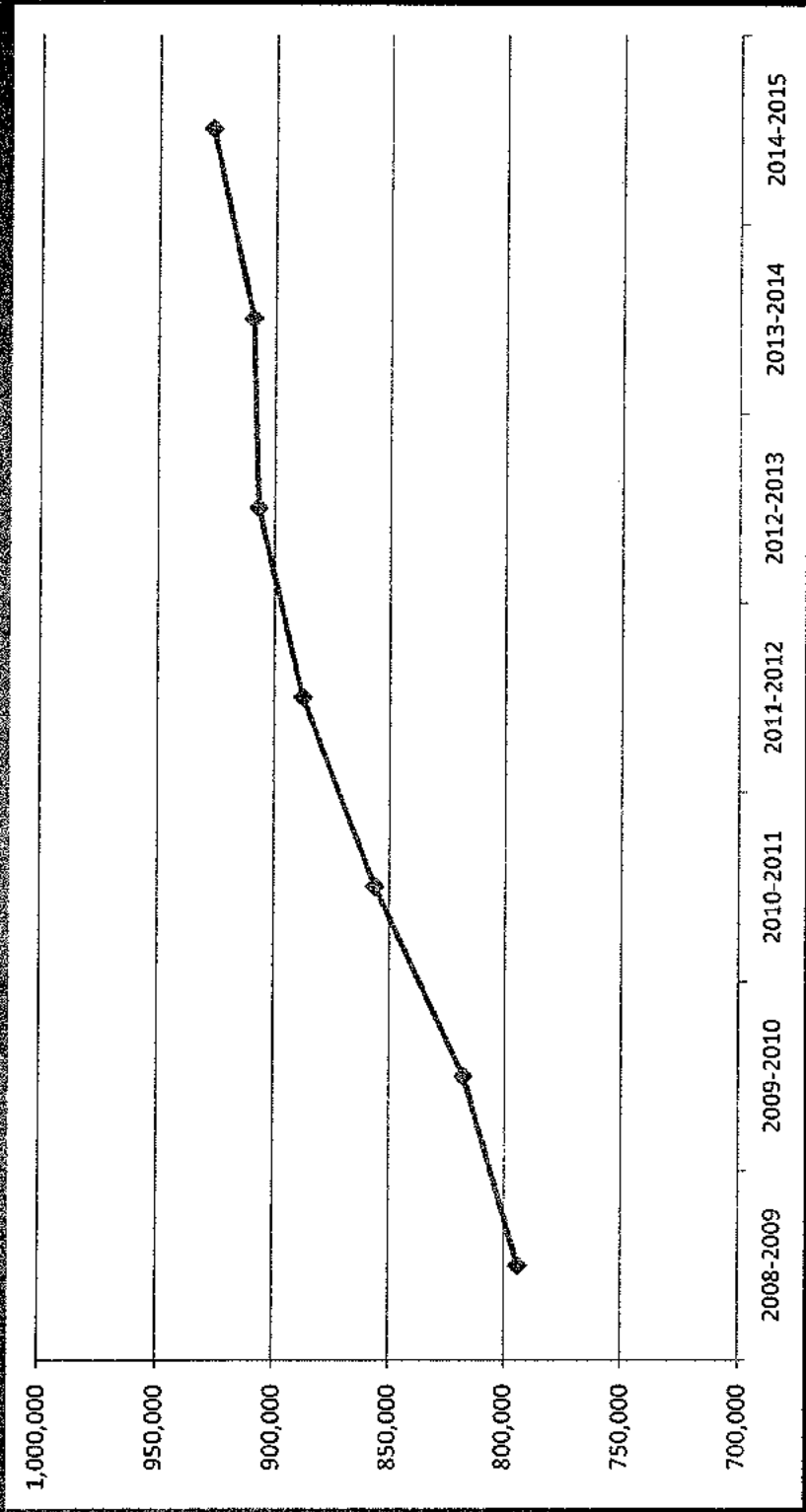
## Property Tax Revenue



Parcel Taxes	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	6,516,424	6,654,332	6,577,401	6,642,054	6,617,269	6,970,679	7,337,710
% Change		2.12%	-1.16%	0.98%	-0.37%	5.34%	5.27%

# EDUCATION

## Parcel Tax



8621	PARCEL TAXES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
		793,973	817,779	856,359	887,698	907,033	909,658	927,225
			3.00%	4.72%	3.56%	2.18%	0.29%	1.93%

# EDUCATION

## Review of General Fund Balance

- Fund Balance Accounting
  - Restricted: Externally enforceable legal restrictions
  - Committed: Constraint imposed by a formal action of the highest level of government authority
  - Assigned: Intended use established by the highest level of government authority or designated official
  - Unassigned: Represents the residual classification



# EDUCATION

## Fund Balance

### Fund 01

Restricted			
Title 1			
Vocational Ed	\$	3,373	Deferred Revenue
Calif Clean Energy	\$	1,849	Deferred Revenue
Instructional Materials	\$	54,354	
Mental Health Services	\$	33,016	
Parcel Taxes	\$	6,217	
School Donation Funds	\$	98,472	Each school has specific carry over
MCF Grant	\$	130,115	Each school has specific carry over
Total Restricted	\$	57,163	Will be allocated to TES and WMS
	\$	384,561	
Unrestricted			
Unrestricted	\$	4,243,635	
Unrestricted Lottery	\$	62,008	
Educational Protection Act	\$	147,109	
Total Unrestricted	\$	4,452,753	
Total Fund 01	\$	4,837,314	
Total Expense for 2014-15	\$	13,051,374	
Reserve as a percentage			37.06%

# EDUCATION

## Components of Ending Balance

Components of Ending Balance	\$	4,837,314
Restricted	\$	384,561
Economic Uncertainties 4%	\$	522,055
Revolving Cash	\$	3,000
District Home Repairs	\$	15,672
Unassigned/Unappropriated	\$	3,912,026

# EDUCATION

Should the Shoreline Unified School District Assign or Commit funds

- Continued Deficit Spending
- Federal Volatility
- Curriculum Adoptions
- Technology needs
- Postemployment Benefits GASB 45
- Special Ed Volatility

How the remaining Unassigned should be considered in the strategic planning for the district



EDUCATION

Every Dollar\$ we have  
should be spent or not  
spent to ensure the best  
education possible for  
students we serve.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:

For School District:

Terena Mares  
Name  
Deputy Superintendent  
Title  
415 499 5805  
Telephone  
tmares@marinschools.org  
E-mail Address

Bruce Abbott  
Name  
Chief Business Official  
Title  
707 878 2226  
Telephone  
bruce.abbott@shorelineunified  
E-mail Address

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	8,274,195.28	0.00	8,274,195.28	8,798,983.00	0.00	8,798,983.00	6.3%
2) Federal Revenue		8100-8299	1,738,073.11	296,955.52	2,035,028.63	1,700,000.00	264,754.00	1,964,754.00	-3.5%
3) Other State Revenue		8300-8599	110,727.95	309,478.98	420,206.93	372,992.00	61,355.00	434,347.00	3.4%
4) Other Local Revenue		8600-8799	222,587.48	1,486,258.86	1,688,846.34	30,675.00	1,400,149.00	1,430,824.00	-15.3%
5) TOTAL REVENUES			10,345,583.82	2,072,693.36	12,418,277.18	10,902,650.00	1,726,258.00	12,628,908.00	1.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,029,269.90	893,604.61	4,922,874.51	3,535,368.00	1,057,877.00	4,593,245.00	-6.7%
2) Classified Salaries		2000-2999	1,596,890.66	650,378.73	2,247,069.39	1,537,349.00	542,104.00	2,079,453.00	-7.5%
3) Employee Benefits		3000-3999	2,216,756.35	908,348.13	3,125,104.48	2,643,325.00	673,473.00	3,316,798.00	6.1%
4) Books and Supplies		4000-4999	426,209.82	354,332.43	780,542.25	363,354.00	292,078.00	675,432.00	-13.5%
5) Services and Other Operating Expenditures		5000-5999	896,716.53	662,460.64	1,559,177.17	1,043,763.00	529,078.00	1,572,841.00	0.9%
6) Capital Outlay		6000-6999	44,700.88	0.00	44,700.88	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299 7400-7499	0.00	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
8) Other Outgo - Transfers of indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,210,344.14	3,567,029.37	12,777,373.51	9,143,159.00	3,195,088.00	12,338,257.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,135,239.68	(1,494,338.01)	(359,098.33)	1,759,491.00	(1,468,840.00)	290,651.00	-180.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	24,000.00	274,000.00	215,000.00	30,000.00	245,000.00	-10.6%
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	(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,737,055.14)	1,463,055.14	(274,000.00)	(1,713,840.00)	1,468,840.00	(245,000.00)	-10.6%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(601,815.46)	(31,280.87)	(633,096.33)	45,651.00	0.00	45,651.00	-107.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9795	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
e) Adjusted Beginning Balance (F1c + F1d)			4,452,752.50	379,338.30	4,832,090.80	4,498,403.50	379,338.30	4,877,741.80	0.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	379,338.30	379,338.30	0.00	379,338.30	379,338.30	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	162,780.94	0.00	162,780.94	160,973.94	0.00	160,973.94	-1.1%
District House Repairs	0000	9780	15,672.00		15,672.00				
EPA Carryover	1400	9780	147,108.94		147,108.94				
District House Repairs	0000	9780				16,926.00		16,926.00	
EPA Carry Over	1400	9780				144,047.94		144,047.94	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	522,054.94	0.00	522,054.94	503,330.28	0.00	503,330.28	-3.6%
Unassigned/Unappropriated Amount		9790	3,764,916.52	0.00	3,764,916.62	3,834,099.28	0.00	3,834,099.28	1.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,306,887.74	552,362.33	4,859,250.07				
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	3,000.00	0.00	3,000.00				
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	292,309.28	150,404.53	442,713.81				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	300.00	0.00	300.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			4,602,497.02	702,766.86	5,305,263.88				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	149,744.52	318,205.84	467,950.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,222.72	5,222.72				
6) TOTAL LIABILITIES			149,744.52	323,428.56	473,173.08				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,452,752.50	379,338.30	4,832,090.80				

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
	Resource Codes		Object Codes	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	Unrestricted (A)	Restricted (B)		Unrestricted (D)	Restricted (E)			
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year	877,629.00	0.00	877,629.00	1,271,337.00	0.00	1,271,337.00	44.9%	
Education Protection Account State Aid - Current Year	98,856.00	0.00	98,856.00	97,376.00	0.00	97,376.00	-1.5%	
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Tax Relief Subventions Homeowners' Exemptions	60,167.11	0.00	60,167.11	49,113.00	0.00	49,113.00	-18.4%	
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/in-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
County & District Taxes Secured Roll Taxes	7,089,057.72	0.00	7,089,057.72	7,233,213.00	0.00	7,233,213.00	2.0%	
Unsecured Roll Taxes	180,866.81	0.00	180,866.81	187,944.00	0.00	187,944.00	3.9%	
Prior Years' Taxes	7,618.64	0.00	7,618.64	0.00	0.00	0.00	-100.0%	
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>Subtotal LCFF Sources</b>	<b>8,314,195.28</b>	<b>0.00</b>	<b>8,314,195.28</b>	<b>8,838,983.00</b>	<b>0.00</b>	<b>8,838,983.00</b>	<b>6.3%</b>	
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	(40,000.00)		(40,000.00)	(40,000.00)		(40,000.00)	0.0%	
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES	8,274,195.28	0.00	8,274,195.28	8,798,983.00	0.00	8,798,983.00	6.3%
<b>FEDERAL REVENUE</b>							
Maintenance and Operations	1,738,073.11	0.00	1,738,073.11	1,700,000.00	0.00	1,700,000.00	-2.2%
Special Education Entitlement	0.00	138,045.00	138,045.00	0.00	144,313.00	144,313.00	4.5%
Special Education Discretionary Grants	0.00	0.00	0.00	0.00	2,253.00	2,253.00	New
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected		34,278.60	34,278.60		38,244.00	38,244.00	11.6%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		23,516.36	23,516.36		23,445.00	23,445.00	-0.3%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		17,070.00	17,070.00		17,144.00	17,144.00	0.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		49,091.25	49,091.25		2,800.00	2,800.00	-94.3%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	34,954.31	34,954.31	0.00	36,555.00	36,555.00	4.6%
<b>TOTAL FEDERAL REVENUE</b>			1,738,073.11	296,955.52	2,035,028.63	1,700,000.00	264,754.00	1,964,754.00	-3.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,165.00	0.00	50,165.00	310,671.00	0.00	310,671.00	519.3%
Lottery - Unrestricted and Instructional Materials		8560	60,438.14	17,499.30	77,937.44	62,321.00	16,554.00	78,875.00	1.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		27,000.00	27,000.00		27,000.00	27,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Healthy Start	6240	8590		0.00	0.00			0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00%
All Other State Revenue	All Other	8590	124.81	264,979.68	265,104.49	0.00	17,801.00	17,801.00	-93.33%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>110,727.95</b>	<b>309,478.98</b>	<b>420,206.93</b>	<b>372,992.00</b>	<b>61,355.00</b>	<b>434,347.00</b>	<b>3.4%</b>

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	927,225.23	927,225.23	0.00	910,000.00	910,000.00	-1.9%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	12,276.00	0.00	12,278.00	12,816.00	0.00	12,816.00	4.4%
Interest	9,009.18	0.00	9,009.18	5,000.00	0.00	5,000.00	-44.5%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	60,676.00	2,038.70	62,714.70	7,000.00	25,000.00	32,000.00	-49.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	130,528.30	359,230.93	489,759.23	0.00	249,600.00	249,600.00	-49.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	10,096.00	0.00	10,096.00	5,859.00	0.00	5,859.00	-42.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		177,764.00	177,764.00		215,549.00	215,549.00	21.3%
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			222,587.48	1,466,258.86	1,688,846.34	30,675.00	1,400,149.00	1,430,824.00	-15.3%
TOTAL, REVENUES			10,345,583.82	2,072,693.36	12,418,277.18	10,902,650.00	1,726,258.00	12,628,908.00	1.7%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	3,273,973.83	783,172.01	4,057,145.64	3,052,566.00	901,811.00	3,954,377.00	-2.5%
Certificated Pupil Support Salaries		1200	174,946.99	110,432.60	285,379.59	85,502.00	95,166.00	180,668.00	-36.7%
Certificated Supervisors' and Administrators' Salaries		1300	578,648.82	0.00	578,648.62	395,050.00	60,900.00	455,950.00	-21.2%
Other Certificated Salaries		1900	1,700.66	0.00	1,700.66	2,250.00	0.00	2,250.00	32.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,029,269.90</b>	<b>893,604.61</b>	<b>4,922,874.51</b>	<b>3,535,368.00</b>	<b>1,057,877.00</b>	<b>4,593,245.00</b>	<b>-6.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	215,344.31	440,638.95	655,983.26	175,109.00	341,962.00	517,071.00	-21.2%
Classified Support Salaries		2200	641,608.93	208,010.34	849,619.27	659,847.00	197,142.00	856,989.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	242,301.01	0.00	242,301.01	217,984.00	0.00	217,984.00	-10.0%
Clerical, Technical and Office Salaries		2400	491,437.82	1,429.44	492,867.26	480,409.00	1,500.00	481,909.00	-2.2%
Other Classified Salaries		2900	5,998.59	300.00	6,298.59	4,000.00	1,500.00	5,500.00	-12.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,596,690.66</b>	<b>650,378.73</b>	<b>2,247,069.39</b>	<b>1,537,349.00</b>	<b>542,104.00</b>	<b>2,079,453.00</b>	<b>-7.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	349,531.93	333,957.93	683,489.86	378,866.00	113,027.00	491,893.00	-28.0%
PERS		3201-3202	167,119.38	68,235.92	235,355.30	168,470.00	63,661.00	232,131.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	175,675.19	57,369.69	233,044.88	161,767.00	56,561.00	218,348.00	-6.3%
Health and Welfare Benefits		3401-3402	1,216,921.37	396,487.54	1,613,408.91	1,191,822.00	389,033.00	1,580,855.00	-2.0%
Unemployment Insurance		3501-3502	2,818.81	774.78	3,593.39	2,484.00	797.00	3,281.00	-8.7%
Workers' Compensation		3601-3602	171,201.19	47,072.17	218,273.36	160,618.00	47,800.00	208,418.00	-4.5%
OPEB, Allocated		3701-3702	107,761.88	0.00	107,761.88	109,000.00	0.00	109,000.00	1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,726.80	4,450.10	30,176.90	470,298.00	2,574.00	472,872.00	1467.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,216,756.35</b>	<b>908,348.13</b>	<b>3,125,104.48</b>	<b>2,643,325.00</b>	<b>673,473.00</b>	<b>3,316,798.00</b>	<b>6.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,093.66	0.00	1,093.66	60,000.00	0.00	60,000.00	5386.2%
Books and Other Reference Materials		4200	13,300.52	13,365.49	26,666.01	0.00	16,854.00	16,854.00	-36.8%
Materials and Supplies		4300	394,343.47	222,015.24	616,358.71	263,354.00	275,224.00	538,578.00	-12.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	17,472.17	118,951.70	136,423.87	60,000.00	0.00	60,000.00	-56.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			426,209.82	354,332.43	780,542.25	383,354.00	292,078.00	675,432.00	-13.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,831.14	45,122.11	72,953.25	80,500.00	27,979.00	108,479.00	48.7%
Dues and Memberships		5300	18,295.61	268.00	18,563.61	17,100.00	400.00	17,500.00	-5.7%
Insurance		5400 - 5450	77,677.31	0.00	77,677.31	50,000.00	0.00	50,000.00	-35.6%
Operations and Housekeeping Services		5500	304,041.58	0.00	304,041.58	332,500.00	0.00	332,500.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,272.31	0.00	106,272.31	130,540.00	0.00	130,540.00	22.8%
Transfers of Direct Costs		5710	(21,020.21)	21,020.21	0.00	(2,200.00)	2,200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	328,130.47	596,050.32	924,180.79	358,323.00	498,499.00	856,822.00	-7.3%
Communications		5900	55,488.32	0.00	55,488.32	77,000.00	0.00	77,000.00	38.8%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			896,716.53	662,450.64	1,559,177.17	1,043,763.00	529,078.00	1,572,841.00	0.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,700.88	0.00	44,700.88	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			44,700.88	0.00	44,700.88	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438							
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)			0.00	97,904.83	97,904.83	0.00	100,488.00	100,488.00	2.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER_OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			9,210,344.14	3,567,029.37	12,777,373.51	9,143,159.00	3,195,096.00	12,338,257.00	-3.4%

Description	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)	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>						
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	250,000.00	0.00	250,000.00	215,000.00	0.00	-14.0%
Other Authorized Interfund Transfers Out	0.00	24,000.00	24,000.00	0.00	30,000.00	25.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>	250,000.00	24,000.00	274,000.00	215,000.00	30,000.00	-10.6%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments						
Proceeds						
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>USES</b>									
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%
<b>(d) TOTAL USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,737,055.14)	1,463,055.14	(274,000.00)	(1,713,840.00)	1,468,840.00	(245,000.00)	-10.6%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
	Function Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)		
<b>A. REVENUES</b>								
1) LOFF Sources		8010-8099	8,274,195.28	8,274,195.28	0.00	8,798,983.00	6.3%	
2) Federal Revenue		8100-8299	1,738,073.11	296,955.52	2,035,028.63	1,700,000.00	264,754.00	-3.5%
3) Other State Revenue		8300-8599	110,727.95	309,478.98	420,206.93	372,992.00	61,355.00	3.4%
4) Other Local Revenue		8600-8799	222,587.48	1,466,258.86	1,688,846.34	30,675.00	1,400,149.00	-15.3%
5) TOTAL REVENUES			10,345,583.82	2,072,693.36	12,418,277.18	10,902,650.00	1,726,258.00	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>								
1) Instruction	1000-1999		4,951,680.15	2,550,002.90	7,501,683.05	5,092,874.00	2,167,831.00	-3.2%
2) Instruction - Related Services	2000-2999		1,176,841.62	95,121.90	1,271,963.52	1,103,882.00	77,175.00	-7.4%
3) Pupil Services	3000-3999		1,296,297.80	299,997.72	1,596,295.52	1,184,811.00	266,980.00	-9.1%
4) Ancillary Services	4000-4999		151,734.03	5,272.65	157,006.68	121,775.00	2,000.00	-21.2%
5) Community Services	5000-5999		1,116.63	170,935.40	172,052.03	2,000.00	137,218.00	-19.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		815,937.50	13,556.50	829,494.00	878,309.00	9,500.00	7.0%
8) Plant Services	8000-8999	Except 7600-7699	816,736.41	334,237.47	1,150,973.88	759,408.00	433,906.00	3.7%
9) Other Outgo	9000-9999		0.00	97,904.83	97,904.83	0.00	100,488.00	2.6%
10) TOTAL EXPENDITURES			9,210,344.14	3,567,029.37	12,777,373.51	9,143,159.00	3,195,098.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>								
			1,135,239.68	(1,494,336.01)	(359,096.33)	1,759,491.00	(1,468,840.00)	-180.9%
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
b) Transfers Out		7600-7629	250,000.00	24,000.00	274,000.00	215,000.00	30,000.00	-10.6%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,487,055.14)	1,487,055.14	0.00	(1,498,840.00)	1,498,840.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,737,055.14)	1,463,055.14	(274,000.00)	(1,713,840.00)	1,468,840.00	-10.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(601,815.46)	(31,280.87)	(633,096.33)	45,651.00	0.00	45,651.00	-107.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			5,054,567.96	410,619.17	5,465,187.13	4,452,752.50	379,338.30	4,832,090.80	-11.6%
e) Adjusted Beginning Balance (F1c + F1d)			4,452,752.50	379,338.30	4,832,090.80	4,498,403.50	379,338.30	4,877,741.80	0.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	379,338.30	379,338.30	0.00	379,338.30	379,338.30	0.0%
b) Restricted									
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	162,780.94	0.00	162,780.94	160,973.94	0.00	160,973.94	-1.1%
District House Repairs	0000	9780	15,672.00		15,672.00				
EPA Carryover	1400	9780	147,108.94		147,108.94				
District House Repairs	0000	9780				16,926.00		16,926.00	
EPA Carry Over	1400	9780				144,047.94		144,047.94	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	522,054.94	0.00	522,054.94	503,330.28	0.00	503,330.28	-3.6%
Unassigned/Unappropriated Amount		9780	3,764,916.62	0.00	3,764,916.62	3,834,099.28	0.00	3,834,099.28	1.8%



Resource	Description	2014-15		2015-16	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	54,354.00	54,354.00		
6300	Lottery: Instructional Materials	33,016.44	33,016.44		
6512	Special Ed: Mental Health Services	6,217.00	6,217.00		
9010	Other Restricted Local	285,750.86	285,750.86		
Total, Restricted Balance		379,338.30	379,338.30		

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	54,354.00	54,354.00
6300	Lottery: Instructional Materials	33,016.44	33,016.44
6512	Special Ed: Mental Health Services	6,217.00	6,217.00
9010	Other Restricted Local	285,750.86	285,750.86
Total, Restricted Balance		<u>379,338.30</u>	<u>379,338.30</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,302.36	165,000.00	-9.5%
3) Other State Revenue		8300-8599	16,398.29	14,000.00	-14.6%
4) Other Local Revenue		8600-8799	30,357.21	32,000.00	5.4%
5) TOTAL, REVENUES			229,057.86	211,000.00	-7.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	158,565.28	163,100.00	2.9%
3) Employee Benefits		3000-3999	89,269.94	89,846.00	0.6%
4) Books and Supplies		4000-4999	197,485.51	182,554.00	-17.7%
5) Services and Other Operating Expenditures		5000-5999	12,305.13	10,500.00	-14.7%
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			457,625.86	426,000.00	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(228,568.00)	(215,000.00)	-5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	215,000.00	-14.0%
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			250,000.00	215,000.00	-14.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,432.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,633.11	59,065.11	56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,633.11	59,065.11	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,633.11	59,065.11	56.9%
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	8,760.86	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,304.25	59,065.11	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,779.28		
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	26,772.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	8,760.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			64,312.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,247.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,247.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			59,065.11		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	182,302.36	165,000.00	-9.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>182,302.36</b>	<b>165,000.00</b>	<b>-9.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	16,398.29	14,000.00	-14.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,398.29</b>	<b>14,000.00</b>	<b>-14.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,228.44	32,000.00	5.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,357.21</b>	<b>32,000.00</b>	<b>5.4%</b>
<b>TOTAL, REVENUES</b>			<b>229,057.86</b>	<b>211,000.00</b>	<b>-7.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	158,565.28	163,100.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>158,565.28</b>	<b>163,100.00</b>	<b>2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,949.28	17,900.00	5.6%
OASDI/Medicare/Alternative		3301-3302	10,871.45	11,559.00	6.3%
Health and Welfare Benefits		3401-3402	56,549.44	55,778.00	-1.4%
Unemployment Insurance		3501-3502	79.25	76.00	-4.1%
Workers' Compensation		3601-3602	4,820.52	4,533.00	-6.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>89,269.94</b>	<b>89,846.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,612.96	7,554.00	34.6%
Noncapitalized Equipment		4400	3,118.61	0.00	-100.0%
Food		4700	188,753.94	155,000.00	-17.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>197,485.51</b>	<b>162,554.00</b>	<b>-17.7%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	682.81	2,500.00	266.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,626.18	1,500.00	-7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,388.27	3,000.00	25.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,607.87	3,500.00	-54.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,305.13</b>	<b>10,500.00</b>	<b>-14.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>457,625.86</b>	<b>426,000.00</b>	<b>-6.9%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	250,000.00	215,000.00	-14.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			250,000.00	215,000.00	-14.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			250,000.00	215,000.00	-14.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,302.36	165,000.00	-9.5%
3) Other State Revenue		8300-8599	16,398.29	14,000.00	-14.6%
4) Other Local Revenue		8600-8799	30,357.21	32,000.00	5.4%
5) TOTAL, REVENUES			229,057.86	211,000.00	-7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		455,999.68	424,500.00	-6.9%
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		1,626.18	1,500.00	-7.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			457,625.86	426,000.00	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(228,568.00)	(215,000.00)	-5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	215,000.00	-14.0%
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			250,000.00	215,000.00	-14.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,432.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,633.11	59,065.11	56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,633.11	59,065.11	56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,633.11	59,065.11	56.9%
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	8,760.86	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	50,304.25	59,065.11	17.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	50,304.25	59,065.11
Total, Restricted Balance		<u>50,304.25</u>	<u>59,065.11</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	40,000.00	40,000.00	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	747.94	0.00	-100.0%
5) TOTAL REVENUES			40,747.94	40,000.00	-1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,439.52	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,869.59	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			42,309.11	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,561.17)	40,000.00	-2662.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,561.17)	40,000.00	-2662.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,526.26	425,965.09	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,526.26	425,965.09	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,526.26	425,965.09	-0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	425,965.09	465,965.09	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	439,574.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			439,574.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,609.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,609.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			425,965.09		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	40,000.00	40,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	747.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>747.94</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>			<b>40,747.94</b>	<b>40,000.00</b>	<b>-1.8%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,517.27	0.00	-100.0%
Noncapitalized Equipment		4400	922.25	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,439.52</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,274.84	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,594.75	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,869.59</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>42,309.11</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	40,000.00	40,000.00	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	747.94	0.00	-100.0%
5) TOTAL, REVENUES			40,747.94	40,000.00	-1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		42,309.11	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,309.11	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,561.17)	40,000.00	-2662.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,561.17)	40,000.00	-2662.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	427,526.26	425,965.09	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,526.26	425,965.09	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,526.26	425,965.09	-0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	425,965.09	465,965.09	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204.42	0.00	-100.0%
<b>5) TOTAL REVENUES</b>			<b>204.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>204.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			204.42	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	111,612.31	111,816.73	0.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			111,612.31	111,816.73	0.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			111,612.31	111,816.73	0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	111,816.73	111,816.73	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	111,816.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			111,816.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			111,816.73		

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	204.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			204.42	0.00	-100.0%
<b>TOTAL, REVENUES</b>			204.42	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7812	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204.42	0.00	-100.0%
5) TOTAL REVENUES			204.42	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			204.42	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			204.42	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,612.31	111,816.73	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,612.31	111,816.73	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,612.31	111,816.73	0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	111,816.73	111,816.73	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%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,016.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,182,792.07	0.00	-100.0%
5) TOTAL REVENUES			1,186,808.32	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,085,952.52	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,085,952.52	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100,855.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,855.80	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,013.75	1,008,869.55	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,013.75	1,008,869.55	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,013.75	1,008,869.55	11.1%
2) Ending Balance, June 30 (E + F1e)			1,008,869.55	1,008,869.55	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,008,869.55	1,008,869.55	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,008,869.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,008,869.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,008,869.55		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,016.25	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,016.25	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,144,649.92	0.00	-100.0%
Unsecured Roll		8612	12,770.52	0.00	-100.0%
Prior Years' Taxes		8613	2,165.36	0.00	-100.0%
Supplemental Taxes		8614	21,799.56	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	359.12	0.00	-100.0%
Interest		8660	1,047.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,182,792.07	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,186,808.32	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	565,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	520,952.52	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,085,952.52</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,085,952.52</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,016.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,182,792.07	0.00	-100.0%
5) TOTAL REVENUES			1,186,808.32	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,085,952.52	0.00	-100.0%
10) TOTAL EXPENDITURES			1,085,952.52	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			100,855.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,855.80	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,013.75	1,008,869.55	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,013.75	1,008,869.55	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,013.75	1,008,869.55	11.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,008,869.55	1,008,869.55	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,805.24	0.00	-100.0%
5) TOTAL, REVENUES			46,805.24	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,700.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	33,264.60	0.00	-100.0%
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			94,964.60	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)</b>			(48,159.36)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,000.00	30,000.00	25.0%
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			24,000.00	30,000.00	25.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(24,159.36)	30,000.00	-224.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,699.37	121,540.01	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,699.37	121,540.01	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,699.37	121,540.01	-16.6%
2) Ending Net Position, June 30 (E + F1e)			121,540.01	151,540.01	24.7%
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	121,540.01	151,540.01	24.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	121,840.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			121,840.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>J. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	300.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
<b>7) TOTAL LIABILITIES</b>			<b>300.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			121,540.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	145.24	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	46,660.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			46,805.24	0.00	-100.0%
<b>TOTAL, REVENUES</b>			46,805.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,700.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			61,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	33,264.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>33,264.60</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>94,964.60</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	24,000.00	30,000.00	25.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>24,000.00</b>	<b>30,000.00</b>	<b>25.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>24,000.00</b>	<b>30,000.00</b>	<b>25.0%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,805.24	0.00	-100.0%
5) TOTAL, REVENUES			46,805.24	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		61,700.00	0.00	-100.0%
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	33,264.60	0.00	-100.0%
10) TOTAL, EXPENSES			94,964.60	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(48,159.36)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,000.00	30,000.00	25.0%
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			24,000.00	30,000.00	25.0%



Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(24,159.36)	30,000.00	-224.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,699.37	121,540.01	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,699.37	121,540.01	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,699.37	121,540.01	-16.6%
2) Ending Net Position, June 30 (E + F1e)			121,540.01	151,540.01	24.7%
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	121,540.01	151,540.01	24.7%

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

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	494.14	494.14	494.14	385.14	385.14	385.14
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)				88.35	88.35	88.35
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	494.14	494.14	494.14	473.49	473.49	473.49
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class				6.35	6.35	6.35
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	6.35	6.35	6.35
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	494.14	494.14	494.14	479.84	479.84	479.84
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
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/ Rostatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	829,201.00		829,201.00			829,201.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	829,201.00	0.00	829,201.00	0.00	0.00	829,201.00
Capital assets being depreciated:						
Land Improvements	3,373,435.48		3,373,435.48			3,373,435.48
Buildings	31,119,981.30		31,119,981.30			31,119,981.30
Equipment	2,517,376.04		2,517,376.04			2,517,376.04
Total capital assets being depreciated	37,010,792.82	0.00	37,010,792.82	0.00	0.00	37,010,792.82
Accumulated Depreciation for:						
Land Improvements	(3,143,941.00)		(3,143,941.00)			(3,143,941.00)
Buildings	(13,939,479.00)		(13,939,479.00)			(13,939,479.00)
Equipment	(1,628,507.00)		(1,628,507.00)			(1,628,507.00)
Total accumulated depreciation	(18,711,927.00)	0.00	(18,711,927.00)	0.00	0.00	(18,711,927.00)
Total capital assets being depreciated, net	18,298,865.82	0.00	18,298,865.82	0.00	0.00	18,298,865.82
Governmental activity capital assets, net	19,128,066.82	0.00	19,128,066.82	0.00	0.00	19,128,066.82
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
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
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
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

Categorical Fund Balances

		Fund Balance	Contribution	Carry Over	Deferred Rev	Fund Balance
Unrestricted	1100	62,008.23		62,008.23		-
	1400	147,108.94		147,108.94		-
Restricted				209,117.17		
	3010	3,373.40			3,373.40	-
	3310	(14,544.99)	14,544.99			-
	3327	-				-
	3550	-				-
	4035	-				-
	4203	(3,556.68)	3,556.68			-
	5830	-				-
	6010	-				-
	6230	54,354.00		54,354.00		-
	6300	33,016.44		33,016.44		-
	6382	-				-
	6500	(1,047,706.72)	1,047,706.72			-
	6513	6,217.00		6,217.00		-
	7010	1,849.32			1,849.32	-
	7405	(18,130.76)	18,130.76			-
	8150	(332,356.16)	332,356.16			-
	9001	(70,759.83)	70,759.83			-
	9040	98,472.32		98,472.32		-
	9641	130,115.32		130,115.32		-
	9642	57,163.22		57,163.22		-
				379,338.30		
			1,487,055.14	588,455.47	5,222.72	

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

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

Form	Description	Value
CEA	<b>Percent of Current Cost of Education Expended for Classroom Compensation</b> Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.06%
	<b>CEA Deficiency Amount</b> Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	<b>Adjustments to Appropriations Limit Per Government Code Section 7902.1</b> 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.	\$171,803.93
	<b>Adjusted Appropriations Limit</b>	\$8,097,230.86
	<b>Appropriations Subject to Limit</b> These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$8,097,230.86
ICR	<b>Preliminary Proposed Indirect Cost Rate</b> Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.72%
NCMOE	<b>No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination</b> If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,922,874.51	301	0.00	303	4,922,874.51	305	0.00		307	4,922,874.51	309
2000 - Classified Salaries	2,247,069.39	311	1,008.25	313	2,246,061.14	315	534,381.48		317	1,711,679.66	319
3000 - Employee Benefits (Excluding 3800)	3,125,104.48	321	107,870.26	323	3,017,234.22	325	214,990.48		327	2,802,243.74	329
4000 - Books, Supplies Equip Replace. (6500)	780,542.25	331	4,267.95	333	776,274.30	335	237,274.61		337	538,999.69	339
5000 - Services... & 7300 - Indirect Costs	1,559,177.17	341	197,547.45	343	1,361,629.72	345	51,526.19		347	1,310,103.53	349
<b>TOTAL</b>					<b>12,324,073.89</b>	<b>365</b>			<b>TOTAL</b>	<b>11,285,901.13</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3801 & 3802	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (if exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	11,285,901.13
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	13,400,000.00		13,400,000.00		565,000.00	12,835,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	60,310.00	2,739.00	63,049.00		30,109.00	32,940.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	153,692.55	(17,620.56)	136,071.99		48,370.00	87,701.99	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	528,689.39	230,753.61	759,443.00			759,443.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	14,142,691.94	215,872.05	14,358,563.99	0.00	643,479.00	13,715,084.99	0.00
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,843,303.15		7,843,303.15			8,097,230.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	487.90		487.90			494.14
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	494.14		494.14	479.84		479.84
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			494.14			479.84
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	60,167.11		60,167.11	49,113.00		49,113.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	7,089,057.72		7,089,057.72	7,233,213.00		7,233,213.00
5. Unsecured Roll Taxes (Object 8042)	180,866.81		180,866.81	187,944.00		187,944.00
6. Prior Years' Taxes (Object 8043)	7,618.64		7,618.64	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	927,225.23		927,225.23	910,000.00		910,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-L.CFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,264,935.51	0.00	8,264,935.51	8,380,270.00	0.00	8,380,270.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,264,935.51	0.00	8,264,935.51	8,380,270.00	0.00	8,380,270.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			233,044.88			229,907.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			233,044.88			229,907.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	976,485.00		976,485.00	1,368,713.00		1,368,713.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	976,485.00	0.00	976,485.00	1,368,713.00	0.00	1,368,713.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,418,277.18		12,418,277.18	12,628,908.00		12,628,908.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,009.18		9,009.18	5,000.00		5,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,843,303.15			8,097,230.86
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0128			0.9711
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,925,428.93			8,103,595.93
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			8,264,935.51			8,380,270.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			59,296.80			57,580.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			13,232.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			59,296.80			57,580.80
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			6,043.43			3,342.01
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,270,978.94			8,383,612.01
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			59,296.80			57,580.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,270,978.94			
b. State Subventions (Line D8)			59,296.80			
c. Less: Excluded Appropriations (Line C23)			233,044.88			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,097,230.86			



**Part I - General Administrative Share of Plant Services Costs**

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

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

- |   |            |
|---|------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)<br>(Functions 7200-7700, goals 0000 and 9000)  | 327,324.78 |
| 2. Contracted general administrative positions not paid through payroll   |            |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | 0.00       |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.       |            |

There are no general admin staff paid through contract

**B. Salaries and Benefits - All Other Activities**

- |  |              |
|--|--------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)<br>(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 9,859,961.72 |
|--|--------------|

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.32%

**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)	399,277.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,954.72
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,500.00
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)	37,187.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	462,919.29
9. Carry-Forward Adjustment (Part IV, Line F)	6,295.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	469,214.63

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,501,683.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,271,963.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,551,594.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	157,006.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	172,052.03
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	403,761.83
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,082,906.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	457,625.86
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)	12,598,594.37

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.67%
---	-------

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see <a href="http://www.cde.ca.gov/fg/ac/lc/">www.cde.ca.gov/fg/ac/lc/</a> ) (Line A10 divided by Line B18)	3.72%
---	-------

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>462,919.29</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(39,610.48)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.31%) times Part III, Line B18); zero if negative	<u>6,295.34</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>6,295.34</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>6,295.34</u>



Approved indirect cost rate: 3.31%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
-------------	-----------------	---	---	----------------------

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	57,828.68		27,860.14	85,688.82
2. State Lottery Revenue	8560	60,438.14		17,499.30	77,937.44
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		118,266.82	0.00	45,359.44	163,626.26
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	56,104.79		12,343.00	68,447.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	153.80			153.80
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		56,258.59	0.00	12,343.00	68,601.59
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	62,008.23	0.00	33,016.44	95,024.67
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	13,051,373.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	315,057.19
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	172,052.03
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	44,700.88
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	274,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				490,752.91
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	228,568.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,474,131.41

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		494.14
B. Expenditures per ADA (Line I.E divided by Line II.A)		25,244.12
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	11,860,121.50	24,283.13
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)	11,860,121.50	24,283.13
B. Required effort (Line A.2 times 90%)	10,674,109.35	21,854.82
C. Current year expenditures (Line I.E and Line II.B)	12,474,131.41	25,244.12
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%

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

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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0900 and 9000 (will be allocated based on factors input)</b>							
<b>B. Enter Allocation Factor(s) by Goal:</b>							
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	0.00	0.00	1,182,011.22	0.00	1,112,375.99	0.00	0.00
1110 Regular Education, K-12			46.40		40.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			6.60		6.00		
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
Adult Education (Fund 11)							
Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	53.00	0.00	46.00	0.00	0.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	69,212.00	0.00	69,212.00	4,676.41	73,888.41	
1110	Regular Education, K-12	7,660,668.81	2,002,100.84	9,662,769.65	652,878.71	10,315,648.36	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	49,091.25	0.00	49,091.25	3,316.92	52,408.17	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	1,573,683.38	292,286.37	1,865,969.75	126,076.89	1,992,046.64	
6000	Regional Occupational Ctr/Prg (ROC/IP)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	172,052.03	0.00	172,052.03	11,624.94	183,676.97	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services						
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				30,880.00	30,880.00	
<b>Other Funds</b>					371,904.83	371,904.83	
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	30,920.14	30,920.14	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	9,524,707.47	2,294,387.21	11,819,094.68	829,494.01	13,051,373.52	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110, 3160 and 3900)	Pupil Transportation (Function 3600)	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
0001	Pre-Kindergarten	69,212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,212.00
1110	Regular Education, K-12	6,227,769.02	0.00	7,695.93	13,774.93	477,642.57	769,057.79	157,006.68	0.00	0.00	7,717.89	0.00	7,660,668.91
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	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	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	49,091.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,091.25
4110	Regular Education, Adult	0.00	0.00	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	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	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	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	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	1,152,610.78	68,477.44	0.00	0.00	115,513.58	234,081.38	0.00	0.00	0.00	0.00	0.00	1,573,683.38
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	172,052.03	0.00	0.00	0.00	172,052.03
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		7,501,683.05	68,477.44	7,695.93	13,774.93	593,156.15	1,093,139.37	157,006.68	172,052.03	0.00	7,717.89	0.00	9,524,707.47

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,034,817.37	967,283.47	0.00	2,002,100.84
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	147,193.85	145,092.52	0.00	292,286.37
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,182,011.22	1,112,375.99	0.00	2,294,387.21

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	403,761.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	20,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	399,277.45
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,954.72
5	Total Central Administration Costs in General Fund and Charter Schools Funds	829,494.00
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	9,524,707.47
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,294,387.21
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	11,819,094.68
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	457,625.86
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	457,625.86
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		12,276,720.54
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.76%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			30,880.00		30,880.00
Other Outgo (Objects 1000-7999)				371,904.83	371,904.83
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>30,880.00</b>	<b>371,904.83</b>	<b>402,784.83</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7628	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	274,000.00		
Fund Reconciliation							300.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
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
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					24,000.00			
Fund Reconciliation							0.00	300.00
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	0.00	0.00	0.00	0.00	274,000.00	274,000.00	300.00	300.00

SACS2015ALL Financial Reporting Software - 2015.2.0  
9/4/2015 7:14:57 AM

21-73361-0000000

Unaudited Actuals  
2014-15 Unaudited Actuals  
Technical Review Checks

Shoreline Unified

Marin 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

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0  
9/4/2015 7:15:12 AM

21-73361-0000000

Unaudited Actuals  
2015-16 Budget  
Technical Review Checks

Shoreline Unified

Marin 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

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

# SHORELINE UNIFIED SCHOOL DISTRICT

P.O. Box 198 Tomales, California 94971 (707) 878-2266 FAX: (707) 878-2554



September 17, 2015

Michael Cohen, Director  
State Department of Finance  
Attn: School Gann Limits  
State Capitol, Room 1145  
Sacramento, CA 95814

RE: Increase of 2014-15 Appropriations Limit Pursuant to  
Government Code Section 7902.1

This is to inform you that pursuant to Government Code Section 7902.1, the governing board of the Shoreline Unified School District in Marin County adopted a resolution on September 10, 2015, increasing its 2014-15 appropriations limit by \$171,803.93. This increase to the appropriations limit is permanent and will be reflected in future fiscal year calculations.

If you have any questions, please contact me at (707)878-2226.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce Abbott", with a long, sweeping underline.

Bruce Abbott  
Chief Business Official



# SHORELINE UNIFIED SCHOOL DISTRICT

## RESOLUTION #2015.16.3

### RESOLUTION FOR ADOPTING THE "GANN" LIMIT

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

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

WHEREAS, the District must establish a revised Gann limit for the 2014 - 2015 fiscal year and a projected Gann Limit for the 2015 - 2016 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2014 - 2015 and 2015 - 2016 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2014 - 2015 and 2015 - 2016 fiscal years include an increase of \$171,803.93 to the 2014 - 2015 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED, that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2014 - 2015 Gann Limit.

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the budget for the 2014 - 2015 and 2015 - 2016 fiscal years do not exceed the limitations imposed by Proposition 4;

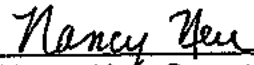
AND BE IT FURTHER RESOLVED, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

PASSED AND ADOPTED by the Governing Board of Shoreline Unified School District on September 10, 2015, by the following roll call vote:

**AYES:** Lino/Kehoe/Moretti/McDonald

**NOES:** None

**ABSENT:** Healy/Stedwell/Manning-Sartori

  
\_\_\_\_\_  
Nancy Neff, Secretary  
Shoreline Unified School District  
Board of Trustees

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
<b>UNDUPLICATED PUPIL COUNT</b>										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										89
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,256.82		24,256.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	315,442.53		328,577.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	13,135.00	0.00	1,561,248.38	0.00	1,574,383.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	TOTAL COSTS	292,286.35	0.00	0.00	0.00	13,135.00	0.00	1,561,248.38	0.00	1,866,668.73
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99		152,589.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99	0.00	152,589.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99	0.00	152,589.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; Resources 3000-3178 & 3410-5810, goals 5050-5999)									
	TOTAL COSTS									14,544.99
										138,045.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,256.82		24,256.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	175,987.54		175,987.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,421,793.39	0.00	1,421,793.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	Total Indirect Costs and PCR Allocations	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	TOTAL BEFORE OBJECT 6990	292,286.35	0.00	0.00	0.00	0.00	0.00	1,421,793.39	0.00	1,714,079.74
6990	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									14,544.99
	TOTAL COSTS									1,728,624.73
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	127,473.29		127,473.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,157.13		51,157.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,000.02		6,000.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	34,163.23		34,163.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	218,793.67	0.00	218,793.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 6990	0.00	0.00	0.00	0.00	0.00	0.00	218,793.67	0.00	218,793.67
6990	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									14,544.99
6990	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)									1,047,706.72
	TOTAL COSTS									1,281,045.38

\* 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
	<b>UNDULICATED PUPIL COUNT</b>									89
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	584,968.00		584,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	311,800.00		311,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	317,247.00		317,247.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	33,120.00		33,120.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,000.00	0.00	207,090.00		210,090.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,000.00	0.00	1,454,225.00	0.00	1,457,225.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	3,000.00	0.00	1,454,225.00	0.00	1,457,225.00
	<b>STATE AND LOCAL BUDGET (funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	584,968.00		584,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	311,800.00		311,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	317,247.00		317,247.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	30,867.00		30,867.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,000.00	0.00	62,315.00		65,315.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,000.00	0.00	1,307,197.00	0.00	1,310,197.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	3,000.00	0.00	1,307,197.00	0.00	1,310,197.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									462.00
	<b>TOTAL COSTS</b>									1,310,659.00

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	128,750.00		128,750.00
2000-3999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	44,217.00		44,217.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00		7,500.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	34,915.00		34,915.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	215,382.00	0.00	215,382.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	215,382.00	0.00	215,382.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500-6540, & 7240, goals 6000-5999)									462.00
	TOTAL COSTS									901,199.00
										1,117,043.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,256.82		24,256.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	315,442.53		328,577.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	13,135.00	0.00	1,561,248.38	0.00	1,574,383.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00		292,286.35
	<b>Total Indirect Costs and PCR Allocations</b>	292,286.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292,286.35
	<b>TOTAL COSTS</b>	292,286.35	0.00	0.00	0.00	13,135.00	0.00	1,561,248.38	0.00	1,866,669.73
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99		152,589.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99	0.00	152,589.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8960	<b>TOTAL BEFORE OBJECT 8960</b>	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99	0.00	152,589.99
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									14,544.99
	<b>TOTAL COSTS</b>									138,045.00

Object Code	Description	Special Education, Unspecified (Goal 5007)	Regionalized Services (Goal 5056)	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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3365, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,256.82		24,256.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	175,987.54		175,987.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,421,793.39	0.00	1,421,793.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	292,286.35								292,286.35
	<b>Total Indirect Costs and PCR Allocations</b>	292,286.35								292,286.35
	<b>TOTAL BEFORE OBJECT 8980</b>	292,286.35	0.00	0.00	0.00	0.00	0.00	1,421,793.39	0.00	1,714,079.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	<b>TOTAL COSTS</b>									14,544.99
										1,728,624.73
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	127,473.29		127,473.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,157.13		51,157.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,000.02		6,000.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	34,163.23		34,163.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	218,793.67	0.00	218,793.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	218,793.67	0.00	218,793.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,544.99
	<b>TOTAL COSTS</b>									1,047,706.72
										1,281,045.38

\* 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	1,561,234.83	
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)	0.00	
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	1,561,234.83	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	87.00	
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)	87.00	



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>	_____

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

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



SELPA:     (??)    

**B. LOCAL EXPENDITURES ONLY METHOD**

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,281,045.38	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>1,281,045.38</u>	<u>0.00</u>	<u>1,281,045.38</u>
b. Per capita local expenditures (B1a/A4)	<u>14,393.77</u>	<u>0.00</u>	<u>14,393.77</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.

Bruce Abbott  
Contact Name

707 878 2226  
Telephone Number

Cheif Business Official  
Title

bruce.abbott@shorelineunified.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 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	584,968.00		584,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	311,800.00		311,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	317,247.00		317,247.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	33,120.00		33,120.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,000.00	0.00	207,090.00		210,090.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,000.00	0.00	1,454,225.00	0.00	1,457,225.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	3,000.00	0.00	1,454,225.00	0.00	1,457,225.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	584,968.00		584,968.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	311,800.00		311,800.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	317,247.00		317,247.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	30,867.00		30,867.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	3,000.00	0.00	62,315.00		65,315.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,000.00	0.00	1,307,197.00	0.00	1,310,197.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 6980</b>	0.00	0.00	0.00	0.00	3,000.00	0.00	1,307,197.00	0.00	1,310,197.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									462.00
	<b>TOTAL COSTS</b>									1,310,659.00

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
1000-1999	LOCAL BUDGET (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	128,750.00		128,750.00
3000-3999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	44,217.00		44,217.00
4000-4999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00		7,500.00
5000-5999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	34,915.00		34,915.00
6000-6999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	215,382.00	0.00	215,382.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	215,382.00	0.00	215,382.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									462.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									901,199.00
										1,117,043.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-3999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	511,001.40		511,001.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,368.87		351,368.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	359,178.76		359,178.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,259.82		24,259.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	315,442.53		328,577.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,135.00</b>	<b>0.00</b>	<b>1,561,248.38</b>	<b>0.00</b>	<b>1,574,383.38</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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-aud)	292,286.35								292,286.35
	<b>Total Indirect Costs</b>	<b>292,286.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>292,286.35</b>
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	13,135.00	0.00	139,454.99		152,589.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,135.00</b>	<b>0.00</b>	<b>139,454.99</b>	<b>0.00</b>	<b>152,589.99</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL BEFORE OBJECT 8980</b>										
6980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)							139,454.99		139,454.99
<b>TOTAL COSTS</b>										
										14,544.99
										138,045.00





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 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
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

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>	_____

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

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

SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2015-16 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2014-15 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	1,457,225.00		
2. Less: Expenditures paid from federal sources	146,566.00		
3. Expenditures paid from state and local sources	1,310,659.00	1,436,338.38	
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	<u>1,310,659.00</u>	<u>1,436,338.38</u>	<u>(125,679.38)</u>
4. Special education unduplicated pupil count	89	89	
5. Per capita state and local expenditures (A3/A4)	<u>14,726.51</u>	<u>16,138.63</u>	<u>(1,412.12)</u>

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**

	<u>Budget</u> <u>FY 2015-16</u>	<u>Actual</u> <u>FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,117,043.00	1,281,045.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>1,117,043.00</u>	<u>1,281,045.38</u>	<u>(164,002.38)</u>
b. Per capita local expenditures (B1a/A4)	<u>12,551.04</u>	<u>14,393.77</u>	<u>(1,842.73)</u>

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

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

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

Bruce Abbott  
Contact Name

707 878 2226  
Telephone Number

Chief Business Official  
Title

bruce.abbott@shorelineunified.org  
E-mail Address