



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: September 8, 2015

Subject: Approval of 2014-15 Unaudited Actuals Financial Report

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

The Financial Report is being provided to the Board of Trustees to inform them of the District's financial status for the 2014-15 fiscal year. It is also used as a tool for the Board and Administrators to aid in making necessary financial decisions to meet the goals of the district.

Financial impact:

See attached 2014-15 Financial Report

Superintendent's recommendation:

Superintendent recommends approval of the 2014-15 Financial Reports

Supporting documents attached:

- June 30, 2015 Combined Balance Sheet for all funds
- 2014-15 Financial Reports with 2015-16 Modified Budget
- Local Control Funding Formula (LCFF) with MCOE ADA
- Local Control Funding Formula (LCFF) without MCOE ADA
- Certified CalPads Form 1.17 Unduplicated FRPM/EL/FY
- Revenue and Expense Pie Charts
- Special Funds 2014-15 Financial Reports with 2014-15 Modified Budget
- 2014-15 Unaudited Actuals and 2015-16 Modify Budget (SACS)

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2015

	Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
ASSETS:									
1. Cash									
a) in County Treasury	9110	\$ 50,492,760.39	\$ 659,829.03	\$ 69,419.52	\$ 2,515,956.30	\$ 54,179.12	\$ 13,316,057.34	\$ 5,645,984.56	\$ 188,285.06
b) Fair Value Adj to Cash in Cnty Tres	9111								
c) in Revolving Fund	9130	25,000.00	2,000.00		3,140.00				
d) Cash with Fiscal Agent	9135	-							
e) Collections Awaiting/Clearing	9140-45	-	-		14,851.26				
2. Investments	9150								
3. Accounts Receivable	9200	5,250,488.83	289,631.37	391,094.57	1,608,493.70			5,812.24	-
4. Due from Other Funds	9310	227,001.69	103,204.74	26.83	38,176.22	1,294,302.61			
5. Stores Accounts	9320-22	401,261.72			219,479.73				
6. Prepaid Expenditures	9330	11,223.00							
7. Other Current Assets	9340	-	-	-	-	-	-	-	-
Total Assets		\$ 56,407,735.63	\$ 1,054,665.14	\$ 460,540.92	\$ 4,400,097.21	\$ 1,348,481.73	\$ 13,316,057.34	\$ 5,651,796.80	\$ 188,285.06
LIABILITIES AND FUND BALANCE:									
Liabilities:									
1. Accounts Payable	9509-10	\$ 4,542,350.53	\$ 15,938.94	\$ 32,219.55	\$ 83,792.30	\$ 39,702.22	\$ -	\$ -	\$ -
2. Holding Accounts - Benefits	9511-16	5,457,065.96	522.97	147.72	769.75				
3. Federal Tax Holding	9542	-							
4. Use Tax Liability	9550	(1,418.54)	-		107.04				
5. Other Current Liabilities	9551-70	-							
6. Deferred Payroll	9577	3,938,040.02	-	-	-				
7. Due to Other Funds/Current Loans	9610-40	1,401,529.43	1,718.49	200,321.57	6,090.00	1,308,779.51	661,990.97	30.46	-
9. Deferred Revenue	9650	33,732.88	-	-	-	-	-	-	-
Total Liabilities		\$ 15,371,300.28	\$ 18,180.40	\$ 232,688.84	\$ 90,759.09	\$ 1,348,481.73	\$ 661,990.97	\$ 30.46	\$ -
FUND EQUITY									
Ending Fund Balance June 30, 2012		\$ 41,036,435.35	\$ 1,036,484.74	\$ 227,852.08	\$ 4,309,338.12	\$ -	\$ 12,654,066.37	\$ 5,651,766.34	\$ 188,285.06
		\$ -							
Total Liabilities and Fund Equity		\$ 56,407,735.63	\$ 1,054,665.14	\$ 460,540.92	\$ 4,400,097.21	\$ 1,348,481.73	\$ 13,316,057.34	\$ 5,651,796.80	\$ 188,285.06
						0			
Total Revenue		180,723,528.15	1,132,806.44	2,012,255.37	10,695,458.92	2,519,593.65	17,889,527.50	1,404,575.71	684,990.50
Total Expenditures		185,338,867.71	1,032,885.93	1,855,348.50	11,037,990.61	2,519,793.82	18,847,720.76	653,603.03	721,717.00
Nonspendable: Revolving Cash, Stores, Prepd Exp.		437,485	2,000	-	222,620	-	-	-	-
Restricted: Carryover - Entitlements/Local Projects		597,262	34,376	227,852	4,086,718	-	12,654,066	5,651,766	-
Committed:		-	1,000,109	-	-	-	-	-	-
Assigned:									188,285
District Safety Program (RS 0150)		56,002	-						
Equipment Replacement (RS 0170)		445,769							
Techonology Infrastructure (RS 0000)		2,340,114							
Textbooks (RS 0000, RS 1100)		3,375,085							
Mandated/CCore-One Time Funding (RS 0510)		1,439,581							
G.A.S.B. 16 Vac Accrual		429,007							
Unassigned/Unappropriated									
Reserve for Economic Uncertainties 3.0%		5,560,166							
Unassigned/Unapprpriated Amount		26,355,964							
Unassigned/Unapprpriated + 3% Reserve		31,916,130							

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2015

	Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
ASSETS:								
1. Cash								
a) in County Treasury	9110	\$ 3,376,218.27	\$ 3,727,076.15	\$ 10,053,036.98	\$ 763,298.81	\$ 54,928.50	\$ 2,348.10	\$ 90,919,378.13
b) Fair Value Adj to Cash in Cnty Tres	9111							-
c) in Revolving Fund	9130							30,140.00
d) Cash with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							14,851.26
2. Investments	9150							-
3. Accounts Receivable	9200	-				516.59		7,546,037.30
4. Due from Other Funds	9310	661,990.97	1,255,757.37		-			3,580,460.43
5. Stores Accounts	9320-22							620,741.45
6. Prepaid Expenditures	9330							11,223.00
7. Other Current Assets	9340	-	-	-	-	-	-	-
Total Assets		\$ 4,038,209.24	\$ 4,982,833.52	\$ 10,053,036.98	\$ 763,298.81	\$ 55,445.09	\$ 2,348.10	\$ 102,722,831.57
LIABILITIES AND FUND BALANCE:								
Liabilities:								
1. Accounts Payable	9509-10	\$ 193,631.22	\$ 1,242,497.48	\$ -	\$ -	\$ -	\$ -	\$ 6,150,132.24
2. Holding Accounts - Benefits	9511-16	-						5,458,506.40
3. Federal Tax Holding	9542							-
4. Use Tax Liability	9550							(1,311.50)
5. Other Current Liabilities	9551-70							-
6. Deferred Payroll	9577							3,938,040.02
7. Due to Other Funds/Current Loans	9610-40	-						3,580,460.43
9. Deferred Revenue	9650	-	-	-	-	-	-	33,732.88
Total Liabilities		\$ 193,631.22	\$ 1,242,497.48	\$ -	\$ -	\$ -	\$ -	\$ 19,159,560.47
FUND EQUITY								
Ending Fund Balance June 30, 2012		\$ 3,844,578.02	\$ 3,740,336.04	\$ 10,053,036.98	\$ 763,298.81	\$ 55,445.09	\$ 2,348.10	\$ 83,563,271.10
Total Liabilities and Fund Equity		\$ 4,038,209.24	\$ 4,982,833.52	\$ 10,053,036.98	\$ 763,298.81	\$ 55,445.09	\$ 2,348.10	\$ 102,722,831.57
Total Revenue		1,161,141.57	1,394,364.69	9,778,431.69	1,274,143.55	967.31	19.15	230,671,804.20
Total Expenditures		1,139,532.48	2,372,571.42	-	1,519,913.82	4,500.00	-	227,044,445.08
Nonspendable: Revolving Cash, Stores, Prepd Exp.		-	-	-	-	-	-	662,104.45
Restricted: Carryover - Entitlements/Local Projects		2,759,747	-	-	737,798	55,445	-	26,805,030.88
Committed:								1,000,109.15
Assigned:		1,084,832	3,740,336	10,053,037	25,501	-	2,348	15,094,338.43
District Safety Program (RS 0150)								56,002.42
Equipment Replacement (RS 0170)								445,768.67
Techonology Infrastructure (RS 0000)								2,340,114.42
Textbooks (RS 0000, RS 1100)								3,375,084.93
Mandated/CCore-One Time Funding (RS 0510)								1,439,581.45
G.A.S.B. 16 Vac Accrual		-	-	-	-	-	-	429,007.00
Unassigned/Unappropriated								
Reserve for Economic Uncertainties 3.0%		-	-	-	-	-	-	5,560,166.00
Unassigned/Unapprpriated Amount		-	-	-	-	-	-	26,355,964.30
Unassigned/Unappropriated + 3% Reserve								31,916,130.30

GENERAL FUND - FUND 01
2014-15 UNAUDITED ACTUALS REPORT

RESTRICTED/UNRESTRICTED

	2014-15 Adopted Budget	2014-15 Revised Budget 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
LCFF/Revenue Limit	\$ 148,024,937	\$ 152,789,147	\$ 152,041,375	\$ 183,184,727	\$ 181,922,067
Federal	11,755,061	16,067,512	13,460,937	12,509,195	15,350,923
Other State	6,358,339	8,733,966	8,434,476	5,836,355	6,146,751
Other Local	5,294,445	6,524,150	6,744,609	4,990,900	5,014,237
TOTAL REVENUES	\$ 171,432,782	\$ 184,114,775	\$ 180,681,396	\$ 206,521,177	\$ 208,433,978
EXPENDITURES:					
Certificated Salaries	\$ 75,137,434	\$ 77,534,222	\$ 76,211,266	\$ 85,385,062	\$ 85,888,042
Classified Salaries	20,305,029	22,049,403	22,634,027	25,703,989	25,865,614
Employee Benefits	40,445,943	39,890,520	39,333,804	45,662,897	45,762,164
Books and Supplies	11,018,349	15,618,021	12,546,337	16,250,280	19,556,853
Services/Other Operating	12,900,559	17,029,696	15,596,409	15,752,266	16,023,121
Capital Outlay	778,461	3,330,167	3,073,092	3,042,354	3,276,193
Other Outgoing	1,431,863	2,976,795	3,031,244	3,392,720	3,434,955
Direct Support/Indirect Costs	(555,450)	(597,301)	(596,466)	(637,220)	(637,438)
TOTAL EXPENDITURES	\$ 161,462,188	\$ 177,831,523	\$ 171,829,714	\$ 194,552,348	\$ 199,169,504
EXCESS (DEFICIENCY)	\$ 9,970,594	\$ 6,283,252	\$ 8,851,683	\$ 11,968,829	\$ 9,264,474
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - FN 25	20,000	20,000	36,247	20,000	20,000
Interfund Transfers Out - FN11, FN14	(1,860,231)	(1,861,231)	(2,369,839)	(600,000)	(510,231)
Other Sources/Uses	(5,000)	29,385	(280)	(5,000)	24,701
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	(13,633,150)	(11,133,150)	(11,133,150)	(11,458,186)	(10,197,955)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (15,478,381)	\$ (12,944,996)	\$ (13,467,022)	\$ (12,043,186)	\$ (10,663,485)
NET INCREASE IN FUND BALANCE	\$ (5,507,787)	\$ (6,661,744)	\$ (4,615,340)	\$ (74,357)	\$ (1,399,011)
BEGINNING FUND BALANCE, JULY 1	\$ 39,082,935	\$ 45,651,775	\$ 45,651,775	\$ 38,990,031	\$ 41,036,435
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 39,082,935	\$ 45,651,775	\$ 45,651,775	\$ 38,990,031	\$ 41,036,435
ENDING BALANCE, JUNE 30	\$ 33,575,148	\$ 38,990,031	\$ 41,036,435	\$ 38,915,674	\$ 39,637,424
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 696,931	\$ 622,859	\$ 437,485	\$ 622,859	\$ 426,262
Restricted:					
- Carryover, Entitlements	-	448,495	522,798	294,518	146,023
- Carryover, Other Local Projects	-	-	74,464	-	-
Committed:					
Assigned: - Carryover, Other	185,869	39,514	56,002	19,514	-
- Equipment Replacement - RS 0170	-	333,077	445,769	-	-
- Technology Infrastructure - Unrestricted	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Unrestricted, Lottery)	2,299,233	2,338,623	3,375,085	2,338,623	3,375,085
- Mandated/Common Core - One time Funding	-	1,250,041	1,439,581	796,391	-
- Supplemental & Concentration - RS 0015	-	-	-	-	-
- G.A.S.B. 16 Va Accrual	530,477	390,117	429,007	390,117	429,007
Unassigned/Unappropriated					
Unassigned/Unappropriated + 3% Reserve	27,522,523	31,227,190	31,916,130	32,113,536	32,920,934
Reserve for Economic Uncertainties: 3%	5,308,817	5,724,963	5,560,166	6,198,466	5,989,501
Unassigned/Unappropriated Amount	22,213,706	25,502,227	26,355,964	25,915,070	26,931,433
% Reserve (Includes 3% Required)	15.55%	16.36%	17.22%	15.54%	15.69%

**GENERAL FUND - FUND 01
2014-15 UNAUDITED ACTUALS REPORT**

	2014-15 Adopted Budget	2014-15 Revised Budget 04/30/15	2014-15 Unaudited Actuals 06/30/15		2015-16 Adopted Budget	2015-16 Modified Budget
RESTRICTED/UNRESTRICTED						
LCFF/REVENUE LIMIT:	\$ 148,024,937	\$ 152,789,147	\$ 152,041,375		\$ 183,184,727	\$ 181,922,067
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,183,488	\$ 1,269,903	\$ 1,268,474		\$ 1,269,903	\$ 1,269,903
Special Ed IDEA LA Part B	-	-	1,429		-	-
Migrant Ed Program	-	166,942	212,812		-	-
Safe & Supportive Schools	-	270,062	270,062		-	-
Title I	6,635,985	8,592,208	7,225,497		7,115,245	8,695,638
Voc & Appl Sec lic (Perkins)	201,893	233,797	233,797		198,597	198,597
Title II	929,637	1,692,807	1,017,685		923,577	1,598,699
Title III	484,183	820,720	459,478		519,495	880,738
Title IV - 21st Century Comm Learning Center	2,259,875	2,812,125	2,569,586		2,422,378	2,647,348
Other Federal Income	60,000	208,948	202,117		60,000	60,000
TOTAL FEDERAL	\$ 11,755,061	\$ 16,067,512	\$ 13,460,937	 	\$ 12,509,195	\$ 15,350,923
OTHER STATE:						
Tier III	\$ -	\$ -	\$ -		\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-		-	-
Mandated Costs	655,181	1,911,672	1,911,672		660,631	660,631
Lottery	3,195,347	3,494,771	3,456,927		3,360,691	3,360,691
Other State Apport - Prior Year	-	42,696	108,609		-	-
Prop 98 Mental Health Apportionment	-	-	-		-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312		1,749,855	1,749,855
Ag Voc Incentive Grants	25,099	39,438	29,042		25,178	35,574
California Career Pathway Trust	-	600,000	300,000		-	300,000
Proposition 39 - CA Clean Energy Jobs Act	-	-	-		-	-
Transportation Home-to-School	-	-	-		-	-
Transportation - Special Ed	-	-	-		-	-
Other State Apportionment (Hourly Programs)	-	-	-		-	-
Quality Education Investment Act 2006	662,400	825,077	825,077		-	-
Common Core Standards Implementation	-	-	-		-	-
All Other State Income	40,000	40,000	22,836		40,000	40,000
TOTAL OTHER STATE	\$ 6,358,339	\$ 8,733,966	\$ 8,434,476	 	\$ 5,836,355	\$ 6,146,751
OTHER LOCAL:						
Special Education Interagency	\$ 3,795,419	\$ 3,783,919	\$ 3,795,511		\$ 3,826,615	\$ 3,826,615
Sales, Leases, and Rentals	32,000	63,878	82,147		40,000	40,000
Interest	140,000	290,000	371,806		290,000	290,000
Transportation Fees from Individuals	-	-	-		-	-
Interagency Services Between LEA's	911,865	902,647	998,311		429,439	429,439
All Other Local Income	415,161	1,483,706	1,496,835		404,846	428,183
TOTAL OTHER LOCAL	\$ 5,294,445	\$ 6,524,150	\$ 6,744,609	 	\$ 4,990,900	\$ 5,014,237
TOTAL REVENUES:	\$ 171,432,782	\$ 184,114,775	\$ 180,681,396	 	\$ 206,521,177	\$ 208,433,978
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN	\$ 20,000	\$ 20,000	\$ 36,247		\$ 20,000	\$ 20,000
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ (13,633,150)	\$ (11,133,150)	\$ (11,133,150)		\$ (11,458,186)	\$ (10,197,955)
Fr all Funds to SSBF - FN35	-	-	-		-	-
Fr GF,SP Reserve FN11	(1,860,231)	(1,861,231)	(2,369,839)		(600,000)	(510,231)
Interfund Trnsfrs Out	-	-	-		-	-
Total Transfers Out	\$ (15,493,381)	\$ (12,994,381)	\$ (13,502,989)		\$ (12,058,186)	\$ (10,708,186)
SOURCES	\$ -	\$ 35,585	\$ 5,885		\$ -	\$ 29,701
USES	(5,000)	(6,200)	(6,165)		(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-	-		-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-		-	-
FLEXIBILITY TRANSFERS	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ (15,478,381)	\$ (12,944,996)	\$ (13,467,022)	 	\$ (12,043,186)	\$ (10,663,485)

**GENERAL FUND - FUND 01
2014-15 UNAUDITED ACTUALS REPORT**

UNRESTRICTED

	2014-15 Adopted Budget	2014-15 Revised Budget 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
LCFF/Revenue Limit	\$ 148,024,937	\$ 152,789,147	\$ 152,041,375	\$ 183,184,727	\$ 181,922,067
Federal	\$ -	\$ 81,854	\$ 81,854	-	-
Other State	\$ 3,276,038	\$ 4,669,843	\$ 4,615,985	3,355,992	3,355,992
Other Local	\$ 904,825	\$ 1,526,401	\$ 1,757,380	1,045,846	1,045,846
TOTAL REVENUES	\$ 152,205,800	\$ 159,067,245	\$ 158,496,594	\$ 187,586,565	\$ 186,323,905
EXPENDITURES:					
Certificated Salaries	\$ 65,132,253	\$ 66,890,619	\$ 65,998,478	\$ 74,996,965	\$ 75,538,483
Classified Salaries	16,284,580	17,360,930	17,817,136	20,788,420	20,950,045
Employee Benefits	34,016,564	33,481,828	33,026,807	38,786,005	38,900,877
Books and Supplies	6,022,006	6,658,864	5,426,191	11,369,578	11,431,628
Services/Other Operating	8,521,311	8,980,881	8,177,931	10,185,330	10,354,913
Capital Outlay	748,000	1,402,910	1,294,884	2,786,754	2,911,587
Other Outgoing	820,776	2,457,608	2,472,276	2,873,533	2,915,768
Direct Support/Indirect Costs	(1,266,201)	(1,556,763)	(1,351,234)	(1,297,274)	(1,419,759)
TOTAL EXPENDITURES	\$ 130,279,289	\$ 135,676,877	\$ 132,862,469	\$ 160,489,311	\$ 161,583,542
EXCESS (DEFICIENCY)	\$ 21,926,511	\$ 23,390,368	\$ 25,634,125	\$ 27,097,254	\$ 24,740,363
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 25	\$ 20,000	\$ 20,000	\$ 36,247	\$ 20,000	\$ 20,000
Interfund Tmsfrs Out - FN11	(600,000)	(601,000)	(602,988)	(600,000)	-
Other Sources/Uses	(5,000)	(6,200)	(6,165)	(5,000)	(5,000)
Contributions to Restricted Programs	(13,216,148)	(14,267,548)	(14,627,963)	(17,129,474)	(15,505,180)
Interfund Tmsfrs Out - FN40, FN41	(13,633,150)	(11,133,150)	(11,133,150)	(9,303,160)	(10,197,955)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (27,434,298)	\$ (25,987,898)	\$ (26,334,018)	\$ (27,017,634)	\$ (25,688,135)
NET INCREASE IN FUND BALANCE	\$ (5,507,787)	\$ (2,597,530)	\$ (699,893)	\$ 79,620	\$ (947,772)
BEGINNING FUND BALANCE, JULY 1	\$ 39,082,935	\$ 41,139,066	\$ 41,139,066	\$ 38,541,536	\$ 40,439,173
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
Restated Fund Balance July 1	\$ 39,082,935	\$ 41,139,066	\$ 41,139,066	\$ 38,541,536	\$ 40,439,173
ENDING BALANCE, JUNE 30	\$ 33,575,148	\$ 38,541,536	\$ 40,439,173	\$ 38,621,156	\$ 39,491,401
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	696,931	622,859	437,485	622,859	426,262
Restricted:					
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
Committed:					
Assigned: - Carryover, Other	185,869	39,514	56,002	19,514	-
- Equipment Replacement - RS 0170	-	333,077	445,769	-	-
- Technology Infrastructure - Unrestricted	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Unrestricted & Lottery)	2,299,233	2,338,623	3,375,085	2,338,623	3,375,085
- Mandated/Common Core - One time Fundin	-	1,250,041	1,439,581	796,391	-
- Supplemental & Concentration - RS 0015	-	-	-	-	-
- G.A.S.B. 16 Va Accrual	530,477	390,117	429,007	390,117	429,007
	-	-	-	-	-

**GENERAL FUND - FUND 01
2014-15 UNAUDITED ACTUALS REPORT**

	2014-15 Adopted Budget	2014-15 Revised Budget 04/30/15	2014-15 Unaudited Actuals 06/30/15		2015-16 Adopted Budget	2015-16 Modified Budget
UNRESTRICTED						
LCFF/REVENUE LIMIT:	\$ 148,024,937	\$ 152,789,147	\$ 152,041,375		\$ 183,184,727	\$ 181,922,067
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -		\$ -	\$ -
Special Ed IDEA LA Part B	-	-	-		-	-
Migrant Ed Program	-	-	-		-	-
Safe & Supportive Schools	-	-	-		-	-
Title I	-	-	-		-	-
Federal Fiscal Stabilization Fund	-	-	-		-	-
Title II	-	-	-		-	-
Title III	-	-	-		-	-
Title IV - 21st Century Comm Learning Center	-	-	-		-	-
Other Federal Income	-	81,854	81,854		-	-
TOTAL FEDERAL	\$ -	\$ 81,854	\$ 81,854	 	\$ -	\$ -
OTHER STATE:						
Tier III FLEX SBX34	\$ -	\$ -	\$ -		\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-		-	-
Mandated Costs	655,181	1,911,672	1,911,672		660,631	660,631
Lottery	2,580,857	2,718,171	2,704,313		2,655,361	2,655,361
Other State Apport - Prior Year	-	-	-		-	-
Ag Voc Incentive Grants	-	-	-		-	-
California Career Pathway Trust	-	-	-		-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-		-	-
Transportation Home-to-School	-	-	-		-	-
Transportation - Special Ed	-	-	-		-	-
Other State Apportionment (Hourly Programs)	-	-	-		-	-
Quality Education Investment Act 2006	-	-	-		-	-
Common Core Standards Implementation	-	-	-		-	-
All Other State Income	40,000	40,000	-		40,000	40,000
TOTAL OTHER STATE	\$ 3,276,038	\$ 4,669,843	\$ 4,615,985	 	\$ 3,355,992	\$ 3,355,992
OTHER LOCAL:						
Special Education Interagency	\$ -	\$ -	\$ -		\$ -	\$ -
Sales, Leases, and Rentals	32,000	63,878	82,147		40,000	40,000
Interest	140,000	290,000	371,806		290,000	290,000
Transportation Fees from Individuals	-	-	-		-	-
Interagency Services Between LEA's	317,664	317,664	398,014		311,000	311,000
All Other Local Income	415,161	854,859	905,413		404,846	404,846
TOTAL OTHER LOCAL	\$ 904,825	\$ 1,526,401	\$ 1,757,380	 	\$ 1,045,846	\$ 1,045,846
TOTAL REVENUES:	\$ 152,205,800	\$ 159,067,245	\$ 158,496,594	 	\$ 187,586,565	\$ 186,323,905
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN	\$ 20,000	\$ 20,000	\$ 36,247		\$ 20,000	\$ 20,000
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ (13,633,150)	\$ (11,133,150)	\$ (11,133,150)		\$ (9,303,160)	\$ (10,197,955)
Fr all Funds to SSBF Fund	-	-	-		-	-
Fr GF to FN11 & FN13	(600,000)	(601,000)	(602,988)		(600,000)	-
Other Transfer - Tuition Payment to MCOE	-	-	-		-	-
Total Transfers Out	\$ (14,233,150)	\$ (11,734,150)	\$ (11,736,138)		\$ (9,903,160)	\$ (10,197,955)
SOURCES	\$ -	\$ -	\$ -	 	\$ -	\$ -
USES	(5,000)	(6,200)	(6,165)	 	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	(13,216,148)	(14,267,548)	(14,627,963)		(17,129,474)	(15,505,180)
TRANSFERS OF RESTRICTED BALANCES	-	-	-		-	-
FLEXIBILITY TRANSFERS	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ (27,434,298)	\$ (25,987,898)	\$ (26,334,018)	 	\$ (27,017,634)	\$ (25,688,135)

GENERAL FUND - FUND 01
2014-15 UNAUDITED ACTUALS REPORT

RESTRICTED

	2014-15 Adopted Budget	2014-15 Revised Budget 4/30/2015	2014-15 Unaudited Actuals 6/30/2015		2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:						
LCFF/Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	11,755,061	15,985,658	13,379,083		12,509,195	15,350,923
Other State	3,082,301	4,064,123	3,818,491		2,480,363	2,790,759
Other Local	4,389,620	4,997,749	4,987,229		3,945,054	3,968,391
TOTAL REVENUES	\$ 19,226,982	\$ 25,047,530	\$ 22,184,803		\$ 18,934,612	\$ 22,110,073
EXPENDITURES:						
Certificated Salaries	\$ 10,005,181	\$ 10,643,603	\$ 10,212,789		\$ 10,388,097	\$ 10,349,559
Classified Salaries	4,020,449	4,688,473	4,816,891		4,915,569	4,915,569
Employee Benefits	6,429,379	6,408,692	6,306,997		6,876,892	6,861,287
Books and Supplies	4,996,343	8,959,157	7,120,146		4,880,702	8,125,225
Services/Other Operating	4,379,248	8,048,815	7,418,477		5,566,936	5,668,208
Capital Outlay	30,461	1,927,257	1,778,209		255,600	364,606
Other Outgoing	611,087	519,187	558,967		519,187	519,187
Direct Support/Indirect Costs	710,751	959,462	754,769		660,054	782,321
TOTAL EXPENDITURES	\$ 31,182,899	\$ 42,154,646	\$ 38,967,245		\$ 34,063,037	\$ 37,585,962
EXCESS (DEFICIENCY)	\$ (11,955,917)	\$ (17,107,116)	\$ (16,782,442)		\$ (15,128,425)	\$ (15,475,889)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out - FN14	(1,260,231)	(1,260,231)	(1,766,851)		-	(510,231)
Other Sources/Uses	-	35,585	5,885		-	29,701
Contributions to Restricted Programs	13,216,148	14,267,548	14,627,963		17,129,474	15,505,180
Transfers to Special Reserve - Fund 40	-	-	-		(2,155,026)	-
Flexibility Transfers	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 11,955,917	\$ 13,042,902	\$ 12,866,996		\$ 14,974,448	\$ 15,024,650
NET INCREASE IN FUND BALANCE	\$ -	\$ (4,064,214)	\$ (3,915,446)		\$ (153,977)	\$ (451,239)
BEGINNING FUND BALANCE, JULY 1						
	\$ -	\$ 4,512,709	\$ 4,512,709		\$ 448,495	\$ 597,262
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
Restated Fund Balance	\$ -	\$ 4,512,709	\$ 4,512,709		\$ 448,495	\$ 597,262
ENDING BALANCE, JUNE 30	\$ -	\$ 448,495	\$ 597,262		\$ 294,518	\$ 146,023
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores,Rev Cash,Prepd Exp	-	-	-		-	-
Restricted - Grant-Def at Year-End	-	(0)	(0)		(0)	0
- Carryover, Entitlements	-	448,495	522,798		294,518	146,023
- Carryover, Other Local Projects	-	-	74,464		-	-
Committed:	-	-	-		-	-
Assigned: - Carryover, Other	-	-	-		-	-
- Carryover	-	-	-		-	-
- Equipment Rplcmnt	-	-	-		-	-
- Textbooks	-	-	-		-	-
- G.A.S.B. 16 Va Accrual	-	-	-		-	-
	-	-	-		-	-

GENERAL FUND - FUND 01
2014-15 UNAUDITED ACTUALS REPORT

<u>RESTRICTED</u>	2014-15 Adopted Budget	2014-15 Revised Budget 04/30/15	2014-15 Unaudited Actuals 06/30/15		2015-16 Adopted Budget	2015-16 Modified Budget
LCFF/REVENUE LIMIT:	\$ -	\$ -	\$ -		\$ -	\$ -
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,183,488	\$ 1,269,903	\$ 1,268,474		\$ 1,269,903	\$ 1,269,903
Special Ed IDEA LA Part B	-	-	1,429		-	-
Migrant Ed Program	-	166,942	212,812		-	-
Safe & Supportive Schools	-	270,062	270,062		-	-
Title I - Basic Grant Low Income/Neglect	6,635,985	8,592,208	7,225,497		7,115,245	8,695,638
Voc & Appl Sec lic (Perkins)	201,893	233,797	233,797		198,597	198,597
Title II - Part A & Part D	929,637	1,692,807	1,017,685		923,577	1,598,699
Title III	484,183	820,720	459,478		519,495	880,738
Title IV - 21st Century Comm Learning Center	2,259,875	2,812,125	2,569,586		2,422,378	2,647,348
Other Federal Income	60,000	127,094	120,263		60,000	60,000
TOTAL FEDERAL	\$ 11,755,061	\$ 15,985,658	\$ 13,379,083		\$ 12,509,195	\$ 15,350,923
OTHER STATE:						
Tier III	\$ -	\$ -	\$ -		\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-		-	-
Mandated Costs	-	-	-		-	-
Lottery	614,490	776,600	752,614		705,330	705,330
Other State Apport - Prior Year	-	42,696	108,609		-	-
Prop 98 Mental Health Apportionment	-	-	-		-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312		1,749,855	1,749,855
Ag Voc Incentive Grants	25,099	39,438	29,042		25,178	35,574
California Career Pathway Trust	-	600,000	300,000		-	300,000
Proposition 39 - CA Clean Energy Jobs Act	-	-	-		-	-
Transportation Home-to-School	-	-	-		-	-
Transportation - Special Ed	-	-	-		-	-
Other State Apportionment (Hourly Programs)	-	-	-		-	-
Quality Education Investment Act 2006	662,400	825,077	825,077		-	-
Common Core Standards Implementation	-	-	-		-	-
All Other State Income	-	-	22,836		-	-
TOTAL OTHER STATE	\$ 3,082,301	\$ 4,064,123	\$ 3,818,491		\$ 2,480,363	\$ 2,790,759
OTHER LOCAL:						
Special Education Interagency	\$ 3,795,419	\$ 3,783,919	\$ 3,795,511		\$ 3,826,615	\$ 3,826,615
Sales, Leases, and Rentals	-	-	-		-	-
Interest	-	-	-		-	-
Transportation Fees from Individuals	-	-	-		-	-
Interagency Services Between LEA's	594,201	584,983	600,297		118,439	118,439
All Other Local Income	-	628,847	591,421		-	23,337
TOTAL OTHER LOCAL	\$ 4,389,620	\$ 4,997,749	\$ 4,987,229		\$ 3,945,054	\$ 3,968,391
TOTAL REVENUES:	\$ 19,226,982	\$ 25,047,530	\$ 22,184,803		\$ 18,934,612	\$ 22,110,073
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN	\$ -	\$ -	\$ -		\$ -	\$ -
TRANSFERS OUT						
Between GF & Sp Reserve Fn 40	\$ -	\$ -	\$ -		\$ (2,155,026)	\$ -
Fr all Funds to SSBF - FN35	-	-	-		-	-
Fr GF to Def Maint FN14	(1,260,231)	(1,260,231)	(1,766,851)		-	(510,231)
Interfund Trnsfrs Out	-	-	-		-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,766,851)		\$ (2,155,026)	\$ (510,231)
SOURCES	\$ -	\$ 35,585	\$ 5,885		\$ -	\$ 29,701
USES	-	-	-		-	-
CONTRIBUTIONS TO RESTR PRG	13,216,148	14,267,548	14,627,963		17,129,474	15,505,180
TRANSFERS OF RESTRICTED BALANCES	-	-	-		-	-
FLEXIBILITY TRANSFERS	-	-	-		-	-
	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 11,955,917	\$ 13,042,902	\$ 12,866,996		\$ 14,974,448	\$ 15,024,650

Madison Unified (65243) - 2014-15 Close Out (with ADA adj per Audit Finding)																			
2013-14						2014-15					2015-16								
LOCAL CONTROL FUNDING FORMULA																			
CALCULATE LCFF TARGET																			
COLA 1.570%						COLA 0.850%					COLA 1.020%								
Unduplicated as % of Enrollment 88.03% 88.03% 2013-14						2 yr average 89.83% 89.83% 2014-15					3 yr average 89.83% 89.83% 2015-16								
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	6,536.67	6,952	724	1,351	1,268	67,295,854	6,520.48	7,011	729	1,391	1,348	68,324,781	6,356.17	7,083	737	1,405	1,362	67,291,464	
Grades 4-6	4,538.14	7,056		1,242	1,165	42,947,041	4,540.72	7,116		1,278	1,239	43,743,989	4,653.29	7,189		1,292	1,252	45,288,331	
Grades 7-8	2,807.05	7,266		1,279	1,200	27,355,353	2,874.38	7,328		1,317	1,276	28,515,918	3,015.03	7,403		1,330	1,289	30,217,401	
Grades 9-12	5,015.92	8,419	219	1,521	1,427	58,111,299	5,086.62	8,491	221	1,565	1,517	59,993,594	5,282.32	8,578	223	1,581	1,533	62,938,218	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	18,897.78	140,089,101	5,831,035	25,690,700	24,098,710	195,709,546	19,022.20	142,280,796	5,877,573	26,618,132	25,801,780	200,578,281	19,306.81	146,105,262	5,862,454	27,302,519	26,465,178	205,735,413	
Targeted Instructional Improvement Block Grant						423,649						423,649						423,649	
Home-to-School Transportation						2,790,442						2,790,442						2,790,442	
Small School District Bus Replacement Program						-						-						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						198,923,637						203,792,372						208,949,504	
ECONOMIC RECOVERY TARGET PAYMENT																			
1/8 -						1/4 -					3/8 -								
CALCULATE LCFF FLOOR																			
				12-13 Rate	13-14 ADA					12-13 Rate	14-15 ADA				12-13 Rate	15-16 ADA			
Current year Funded AUA times Base per ADA				5,223.90	18,897.78	98,720,113				5,223.90	19,022.20	99,370,071			5,223.90	19,306.81	100,856,845		
Current year Funded AUA times Other RL per ADA						88,604						94,796					805,673		
Necessary Small School Allowance at 12-13 rates				41.73	18,897.78	-				41.73	19,022.20	-			41.73	19,306.81	-		
2012-13 Categoricals						21,124,437						21,124,437					21,124,437		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-						-					-		
Less Fair Share Reduction						-						-					-		
Non-CUE certified New Charter: District PY rate * CY ADA						-						-					-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-				\$ 497.21	19,022.20	9,458,028			\$ 1,655.37	19,306.81	31,959,914		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						120,633,154						130,746,332					154,746,869		
CALCULATE LCFF PHASE-IN ENTITLEMENT																			
2013/14						2014/15					2015/16								
LOCAL CONTROL FUNDING FORMULA TARGET						198,923,637						203,792,372							
LOCAL CONTROL FUNDING FORMULA FLOOR						120,633,154						130,746,332							
Applied Funding Formula: Floor or Target						FLOOR						FLOOR							
LCFF Need (LCFF Target less LCFF Floor, if positive)						78,290,483						73,046,040							
Current Year Gap Funding						12.00%	9,396,186						30.16%	22,030,804					
ECONOMIC RECOVERY PAYMENT						-						-							
LCFF Entitlement before Minimum State Aid provision						130,029,340						152,777,136							
CALCULATE STATE AID																			
Transition Entitlement						130,029,340						152,777,136							
Local Revenue (including RDA)						(18,886,809)						(19,483,476)							
Gross State Aid						111,142,531						133,293,660							
CALCULATE MINIMUM STATE AID																			
	2012/13	12-13 Rate	13-14 ADA	N/A			12-13 Rate	14-15 ADA	N/A			12-13 Rate	15-16 ADA	N/A					
2012-13 RL/Charter Gen BG adjusted for ADA	98,226,771	5,265.63	18,897.78	99,508,717			5,265.63	19,022.20	100,163,867			5,265.63	19,306.81	101,662,518					
2012-13 NSS Allowance (deficit)				-					-					-					
Less Current Year Property Taxes/In Lieu	(17,025,384)			(18,886,809)					(19,483,476)					(18,429,957)					
Subtotal State Aid for Historical RL/Charter General BG	81,201,387			80,621,908					80,680,391					83,232,561					
Categorical funding from 2012-13	21,124,437			21,124,437					21,124,437					21,124,437					
Charter Categorical Block Grant adjusted for ADA				-					-					-					
Minimum State Aid Guarantee	102,325,824			101,746,345					101,804,828					104,356,998					
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																			
Local Control Funding Formula Floor plus Funded Gap						-						-							
Minimum State Aid plus Property Taxes including RDA						-						-							
Offset						-						-							
Minimum State Aid Prior to Offset						-						-							
Total Minimum State Aid with Offset						-						-							
TOTAL STATE AID						111,142,531						133,293,660							
Additional State Aid (Additional SA)																			
-						-					-								
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)																			
130,029,340						152,777,136					182,672,067								
CHANGE OVER PRIOR YEAR																			
8.95% 10,678,132						17.49% 22,747,796					19.57% 29,894,931								
LCFF Entitlement PER ADA																			
6,398 6,881						8,032					9,462								
PER ADA CHANGE OVER PRIOR YEAR																			
7.55% 483						16.73% 1,151					17.80% 1,430								
LCFF SOURCES INCLUDING EXCESS TAXES																			
	2012-13	Increase	2013-14			Increase	2014-15			Increase	2015-16								
State Aid	102,325,824	8.62%	8,816,707	111,142,531		19.93%	22,151,129	133,293,660		23.22%	30,948,450	164,242,110							
Property Taxes net of in-lieu	17,025,384	10.93%	1,861,425	18,886,809		3.16%	596,667	19,483,476		-5.41%	(1,053,519)	18,429,957							
Charter in-Lieu Taxes	-	0.00%	-	-		0.00%	-	-		0.00%	-	-							
LCFF pre COE, Choice, Supp	119,351,208	8.95%	10,678,132	130,029,340		17.49%	22,747,796	152,777,136		19.57%	29,894,931	182,672,067							

Madera Unified (65728) - 2014-15 Close Out (with ADA adj per Audit Finding)																								
LOCAL CONTROL FUNDING FORMULA																								
2016-17																								
2017-18																								
2018-19																								
CALCULATE LCFF TARGET																								
COLA 1.600%																								
COLA 2.480%																								
COLA 2.870%																								
Unduplicated as % of Enrollment																								
3 yr average																								
89.83%																								
89.83%																								
89.83%																								
2016-17																								
2017-18																								
2018-19																								
ADA Base Gr Span Supp Concen TARGET																								
ADA Base Gr Span Supp Concen TARGET																								
ADA Base Gr Span Supp Concen TARGET																								
Grades TK-3	6,356.17	7,196	748	1,427	1,383	68,358,489	6,356.17	7,374	767	1,463	1,418	70,053,684	6,356.17	7,586	789	1,505	1,459	72,067,165						
Grades 4-6	4,653.29	7,304		1,312	1,272	46,012,794	4,653.29	7,485		1,345	1,304	47,153,034	4,653.29	7,700		1,383	1,341	48,507,463						
Grades 7-8	3,015.03	7,521		1,351	1,310	30,699,051	3,015.03	7,708		1,385	1,342	31,462,343	3,015.03	7,929		1,425	1,381	32,364,416						
Grades 9-12	5,282.32	8,715	227	1,607	1,557	63,946,546	5,282.32	8,931	232	1,646	1,596	65,526,974	5,282.32	9,187	239	1,693	1,642	67,407,755						
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
TOTAL BASE	19,306.81	148,438,089	5,953,502	27,737,993	26,887,295	209,016,879	19,306.81	152,116,525	6,100,680	28,425,303	27,553,527	214,196,035	19,306.81	156,483,086	6,277,492	29,241,566	28,344,754	220,346,898						
Targeted Instructional Improvement Block Grant	-	-	-	-	-	423,649	-	-	-	-	-	423,649	-	-	-	-	-	423,649						
Home-to-School Transportation	-	-	-	-	-	2,790,442	-	-	-	-	-	2,790,442	-	-	-	-	-	2,790,442						
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						212,230,970						217,410,126						223,560,989						
ECONOMIC RECOVERY TARGET PAYMENT																								
1/2																								
5/8																								
3/4																								
CALCULATE LCFF FLOOR																								
Current year Funded ADA times Base per ADA						12-13 Rate ADA	16-17 ADA						12-13 Rate ADA	17-18 ADA						12-13 Rate ADA	18-19 ADA			
Current year Funded ADA times Other RL per ADA						5,223.90	19,306.81	100,856,845						5,223.90	19,306.81	100,856,845						5,223.90	19,306.81	100,856,845
Necessary Small School Allowance at 12-13 rates						41.73	19,306.81	805,673						41.73	19,306.81	805,673						41.73	19,306.81	805,673
2012-13 Categoricals						-	-	21,124,437						-	-	21,124,437						-	-	21,124,437
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-	-						-	-	-						-	-	-
Less Fair Share Reduction						-	-	-						-	-	-						-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA						-	-	-						-	-	-						-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 3,101.76	19,306.81	59,885,091						\$ 3,646.03	19,306.81	70,393,208						\$ 4,086.66	19,306.81	78,900,368
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						-	-	182,672,046						-	-	193,180,163						-	-	201,687,323
CALCULATE LCFF PHASE-IN ENTITLEMENT																								
LOCAL CONTROL FUNDING FORMULA TARGET						212,230,970						217,410,126						223,560,989						
LOCAL CONTROL FUNDING FORMULA FLOOR						182,672,046						193,180,163						201,687,323						
Applied Funding Formula: Floor or Target						FLOOR						FLOOR						FLOOR						
LCFF Need (CFF Target less LCFF Floor, if positive)						29,558,924						24,229,963						21,873,666						
Current Year Gap Funding						35.55%	10,508,197						35.11%	8,507,140						19.88%	4,348,485			
ECONOMIC RECOVERY PAYMENT						-						-						-						
LCFF Entitlement before Minimum State Aid provision						193,180,243						201,687,303						206,035,808						
CALCULATE STATE AID																								
Transition Entitlement						193,180,243						201,687,303						206,035,808						
Local Revenue (including RDA)						(18,429,957)						(18,429,957)						(18,429,957)						
Gross State Aid						174,750,286						183,257,346						187,605,851						
CALCULATE MINIMUM STATE AID																								
2012-13 RL/Charter Gen 8G adjusted for ADA						12-13 Rate	16-17 ADA						12-13 Rate	17-18 ADA						12-13 Rate	18-19 ADA			
2012-13 NSS Allowance (deflected)						5,265.63	19,306.81	101,662,518						5,265.63	19,306.81	101,662,518						5,265.63	19,306.81	101,662,518
Less Current Year Property Taxes/In Lieu						-						-						-						
Subtotal State Aid for Historical RL/Charter General BG						(18,429,957)						(18,429,957)						(18,429,957)						
Categorical funding from 2012-13						83,232,561						83,232,561						83,232,561						
Charter Categorical Block Grant adjusted for ADA						21,124,437						21,124,437						21,124,437						
Minimum State Aid Guarantee						-						-						-						
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						104,356,998						104,356,998						104,356,998						
Local Control Funding Formula Floor plus Funded Gap						-						-						-						
Minimum State Aid plus Property Taxes including RDA						-						-						-						
Offset						-						-						-						
Minimum State Aid Prior to Offset						-						-						-						
Total Minimum State Aid with Offset						-						-						-						
TOTAL STATE AID						174,750,286						183,257,346						187,605,851						
Additional State Aid (Additional SA)						-						-						-						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						193,180,243						201,687,303						206,035,808						
CHANGE OVER PRIOR YEAR						5.75%	10,508,177						4.40%	8,507,060						2.16%	4,348,505			
LCFF Entitlement PER ADA						10,006						10,446						10,672						
PER ADA CHANGE OVER PRIOR YEAR						5.75%	544						4.40%	440						2.16%	226			
LCFF SOURCES INCLUDING EXCESS TAXES																								
State Aid						Increase	2016-17						Increase	2017-18						Increase	2018-19			
Property Taxes net of In-Lieu						6.40%	10,508,176	174,750,286						4.87%	8,507,060	183,257,346						2.37%	4,348,505	
Charter In-Lieu Taxes						0.00%	-	18,429,957						0.00%	-	18,429,957						0.00%	-	
LCFF pre COE, Choice, Supp						5.75%	10,508,176	193,180,243						4.40%	8,507,060	201,687,303						2.16%	4,348,505	

LCFF Calculator Universal Assumptions

Madera Unified (65243) - 2014-15 Close Out (with ADA adj per Audit Finding)

	Summary of Funding				
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$ 198,923,637	\$ 203,792,372	\$ 208,949,504	\$ 212,230,970	\$ 217,410,126
Floor	120,633,154	130,746,332	154,746,869	182,672,046	193,180,163
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	68,894,297	51,015,236	26,277,437	19,050,727	15,722,823
Current Year Gap Funding	9,396,186	22,030,804	27,925,198	10,508,197	8,507,140
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total Phase-In Entitlement	\$ 130,029,340	\$ 152,777,136	\$ 182,672,067	\$ 193,180,243	\$ 201,687,303

	Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 60,066,424	\$ 90,123,365	\$ 106,586,279	\$ 140,859,730	\$ 152,384,533	\$ 161,908,217
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	21,124,437	-	-	-	-	-
8012 - EPA	21,134,963	21,019,166	26,707,381	23,382,379	22,365,754	21,349,129
<i>Local Revenue Sources:</i>						
8021 to 8048 - Property Taxes		19,874,289	20,502,891	19,413,011	19,413,011	19,413,011
8096 - In-Lieu of Property Taxes		(987,480)	(1,019,415)	(983,054)	(983,054)	(983,054)
Property Taxes net of in-lieu	17,025,384	18,886,809	19,483,476	18,429,957	18,429,957	18,429,957
TOTAL FUNDING	\$ 119,351,208	\$ 130,029,340	\$ 152,777,136	\$ 182,672,067	\$ 193,180,243	\$ 201,687,303
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17	2017-18
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	17,217.00	17,752.00	18,024.00	18,024.00	18,024.00
COE Unduplicated Pupil Count	225.00	229.00	229.00	229.00	229.00
Total Unduplicated pupil Count	17,442.00	17,981.00	18,253.00	18,253.00	18,253.00
Rolling %, Supplemental Grant	88.0300%	89.8300%	89.8300%	89.8300%	89.8300%
Rolling %, Concentration Grant	88.0300%	89.8300%	89.8300%	89.8300%	89.8300%
FUNDED ADA					
<i>Adjusted Base Grant ADA</i>					
Grades TK-3	Current Year	Current Year	Current Year	Current Year	Current Year
Grades 4-6	6,536.67	6,520.48	6,356.17	6,356.17	6,356.17
Grades 7-8	4,538.14	4,540.72	4,653.29	4,653.29	4,653.29
Grades 9-12	2,807.05	2,874.38	3,015.03	3,015.03	3,015.03
Grades 9-12	5,015.92	5,086.62	5,282.32	5,282.32	5,282.32
Total Adjusted Base Grant ADA	18,897.78	19,022.20	19,306.81	19,306.81	19,306.81
<i>Necessary Small School ADA</i>					
Grades TK-3	Current year	Current year	Current year	Current year	Current year
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	18897.78	19022.20	19306.81	19306.81	19306.81
ACTUAL ADA (Current Year Only)					
Grades TK-3	6,536.67	6,520.48	6,356.17	6,356.17	6,356.17
Grades 4-6	4,538.14	4,540.72	4,653.29	4,653.29	4,653.29
Grades 7-8	2,807.05	2,874.38	3,015.03	3,015.03	3,015.03
Grades 9-12	5,015.92	5,086.62	5,282.32	5,282.32	5,282.32
Total Actual ADA	18,897.78	19,022.20	19,306.81	19,306.81	19,306.81
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-

	Minimum Proportionality Percentage (MPP)				
	2013-14	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 19,367,544	\$ 37,090,503	\$ 43,324,119	\$ 47,767,188	
Current year Minimum Proportionality Percentage (MPP)	14.88%	26.05%	29.54%	31.70%	

Madera Unified (65248) - 2014-15 Close Out w/ ADA Adj per Audit Finding										v16.2a					v16.7a					v16.7a				
LOCAL CONTROL FUNDING FORMULA										2016-17					2017-18					2018-19				
CALCULATE LCFF TARGET										COLA 1.600%					COLA 2.480%					COLA 2.870%				
Unduplicated as % of Enrollment										3 yr average 89.77% 89.77% 2016-17					3 yr average 89.77% 89.77% 2017-18					3 yr average 89.77% 89.77% 2018-19				
										ADA Base Gr Span Supp Concen TARGET					ADA Base Gr Span Supp Concen TARGET					ADA Base Gr Span Supp Concen TARGET				
Grades TK-3	6,310.70	7,196	748	1,426	1,381	67,848,419	6,310.70	7,374	767	1,462	1,415	69,530,964	6,310.70	7,586	789	1,504	1,456	71,529,521						
Grades 4-6	4,610.69	7,304		1,311	1,270	45,577,411	4,610.69	7,485		1,344	1,301	46,706,862	4,610.69	7,700		1,382	1,339	48,048,475						
Grades 7-8	2,982.54	7,521		1,350	1,308	30,358,816	2,982.54	7,708		1,384	1,340	31,113,649	2,982.54	7,929		1,424	1,378	32,005,724						
Grades 9-12	5,180.69	8,715	227	1,605	1,555	62,696,780	5,180.69	8,931	232	1,645	1,593	64,246,320	5,180.69	9,187	239	1,692	1,639	66,090,343						
Subtract NSS																								
NSS Allowance																								
TOTAL BASE	19,084.62	146,669,673	5,896,421	27,391,716	26,523,615	206,481,425	19,084.62	150,304,277	6,042,227	28,070,452	27,180,840	211,597,796	19,084.62	154,618,842	6,217,327	28,876,525	27,961,368	217,674,062						
Targeted Instructional Improvement Block Grant						423,649						423,649							423,649					
Home-to-School Transportation						2,790,442						2,790,442							2,790,442					
Small School District Bus Replacement Program																								
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						209,695,516						214,811,887							220,888,153					
ECONOMIC RECOVERY TARGET PAYMENT						1/2						5/8							3/4					
CALCULATE LCFF FLOOR										12-13 Rate ADA 5,223.90 19,084.62 99,696,146					12-13 Rate ADA 5,223.90 19,084.62 99,696,146					12-13 Rate ADA 5,223.90 19,084.62 99,696,146				
Current year Funded ADA times Base per ADA						12-13 Rate ADA						12-13 Rate ADA							12-13 Rate ADA					
Current year Funded ADA times Other HL per ADA						16-17 ADA						17-18 ADA							18-19 ADA					
Necessary Small School Allowance at 12-13 rates						41.73	19,084.62	99,696,146	41.73	19,084.62	99,696,146	41.73	19,084.62	99,696,146	41.73	19,084.62	99,696,146	41.73	19,084.62					
2012-13 Categoricals								21,124,437						21,124,437					21,124,437					
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																								
Less Fair Share Reduction																								
Non-UDL certified New Charter: District PY rate * LY ADA																								
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 3,089.40	19,084.62	58,960,025	\$ 3,631.81	19,084.62	69,311,714	\$ 4,071.19	19,084.62	77,697,114										
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR								180,577,009						190,928,698					199,314,098					
CALCULATE LCFF PHASE-IN ENTITLEMENT										2016-17					2017-18					2018-19				
LOCAL CONTROL FUNDING FORMULA TARGET								209,695,516						214,811,887					220,888,153					
LOCAL CONTROL FUNDING FORMULA FLOOR								180,577,009						190,928,698					199,314,098					
Applied Funding Formula: Floor or Target								FLOOR						FLOOR					FLOOR					
LCFF Need (LCFF Target less LCFF Floor, if positive)								29,118,507						23,883,189					21,574,055					
Current Year Gap Funding							35.55%	10,351,629				35.11%	8,385,388				19.88%	4,288,922						
ECONOMIC RECOVERY PAYMENT																								
LCFF Entitlement before Minimum State Aid provision								190,928,638						199,314,086					203,603,020					
CALCULATE STATE AID										190,928,638					199,314,086					203,603,020				
Transition Entitlement								190,928,638						199,314,086					203,603,020					
Local Revenue (including RDA)								(18,419,102)						(18,419,102)					(18,419,102)					
Gross State Aid								172,509,536						180,894,984					185,183,918					
CALCULATE MINIMUM STATE AID										12-13 Rate 16-17 ADA N/A					12-13 Rate 17-18 ADA N/A					12-13 Rate 18-19 ADA N/A				
2012-13 RL/Charter Gen BG adjusted for ADA						5,265.63	19,084.62	100,492,548	5,265.63	19,084.62	100,492,548	5,265.63	19,084.62	100,492,548	5,265.63	19,084.62	100,492,548	5,265.63	19,084.62					
2012-13 NSS Allowance (deficit)																								
Less Current Year Property Taxes/In Lieu								(18,419,102)						(18,419,102)					(18,419,102)					
Subtotal State Aid for Historical RL/Charter General BG								82,073,446						82,073,446					82,073,446					
Categorical funding from 2012-13								21,124,437						21,124,437					21,124,437					
Charter Categorical Block Grant adjusted for ADA																								
Minimum State Aid Guarantee								103,197,883						103,197,883					103,197,883					
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																								
Local Control Funding Formula Floor plus Funded Gap																								
Minimum State Aid plus Property Taxes including RDA																								
Offset																								
Minimum State Aid Prior to Offset																								
Total Minimum State Aid with Offset																								
TOTAL STATE AID								172,509,536						180,894,984					185,183,918					
Additional State Aid (Additional SA)																								
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)								190,928,638						199,314,086					203,603,020					
CHANGE OVER PRIOR YEAR						5.73%	10,351,562		4.39%	8,385,447				2.15%	4,288,934									
LCFF Entitlement PER ADA								10,004						10,444					10,668					
PER ADA CHANGE OVER PRIOR YEAR						5.73%	542		4.40%	440				2.14%	224									
LCFF SOURCES INCLUDING EXCESS TAXES										Increase 2016-17					Increase 2017-18					Increase 2018-19				
State Aid						6.38%	10,351,562	172,509,536	4.86%	8,385,448	180,894,984	2.37%	4,288,934	185,183,918										
Property Taxes net of in-lieu						0.00%		18,419,102	0.00%		18,419,102	0.00%		18,419,102										
Charter in-Lieu Taxes						0.00%			0.00%			0.00%												
LCFF pre COE, Choice, Supp						5.73%	10,351,562	190,928,638	4.39%	8,385,448	199,314,086	2.15%	4,288,934	203,603,020										

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2014-2015	Gender: ALL	Created Date: 11-06-2014
View: SNAPSHOT	School Type: ALL	
As Of: Fall 1 - 10/1/2014	School: ALL	LEA: Madera Unified

Non-Charter School(s)

School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:						Total Unduplicated Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
			Free & Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification						
6107122	Alpha Elementary	762	718	1	7	15	358	718	257	720	0	720	
6105951	Brenda Elementary	824	684	2	2	3	169	685	186	697	0	697	
0110957	Cesar Chavez Elementary	803	772	3	5	42	350	772	392	781	0	781	
6023949	Dixieland Elementary	298	264	1	0	24	90	264	104	267	0	267	
0129544	Eastin Arcola	269	244	0	4	38	100	247	141	251	0	251	
2035640	Furman (Duane E.) High	132	98	3	1	1	41	101	8	104	0	104	
6023964	George Washington Elementary	799	795	0	1	39	446	797	554	798	0	798	
6023972	Howard Elementary	571	439	1	4	3	91	440	81	446	0	446	
0109694	Jack G. Desmond Middle	854	795	6	4	17	271	796	155	801	0	801	
6023980	James Madison Elementary	648	636	0	3	20	399	638	345	639	0	639	
6023998	James Monroe Elementary	776	768	2	4	23	427	770	444	770	0	770	
6024004	John Adams Elementary	792	598	8	1	4	184	599	86	604	0	604	
0113050	John J. Pershing Elementary	868	812	6	8	19	338	814	373	824	0	824	
6024012	La Vina Elementary	273	263	0	0	4	114	263	152	267	0	267	
6112312	Lincoln Elementary	820	531	8	1	0	133	537	135	560	0	560	
2035707	Madera High	2182	1638	4	10	62	437	1655	195	1659	0	1659	
0110965	Madera South High	2832	2548	10	13	149	822	2555	451	2568	0	2568	
6112973	Martin Luther King Jr. Middle	920	891	9	4	71	367	891	244	891	0	891	
6024020	Milview Elementary	873	860	5	0	49	429	861	483	863	0	863	
0123414	Mountain Vista Educational	17	17	0	0	1	1	17	8	17	0	17	
0123620	Mountain Vista High	171	155	1	3	10	56	156	46	158	0	158	
0109702	Nishimoto Elementary	866	820	5	11	17	373	827	404	830	0	830	
0116970	Parkwood Elementary	723	681	3	6	22	291	682	249	691	0	691	
6024046	Sierra Vista Elementary	808	794	6	5	70	413	796	530	800	0	800	
6024053	Thomas Jefferson Middle	899	745	4	6	15	236	747	116	751	0	751	
TOTAL - Selected Schools		19780	17566	88	103	718	6936	17628	6139	17757	0	17757	

Charter School(s)

School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:						Unduplicated Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
			Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification						
TOTAL - Selected Schools		0	0	0	0	0	0	0	0	0	0	0	
TOTAL LEA		19780	17566	88	103	718	6936	17628	6139	17757	0	17757	

This report includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Foster Placement students are eligible for Free Meals; Foster Family Maintenance students are not necessarily eligible for Free Meals but are counted as part of LCFF qualifying population.

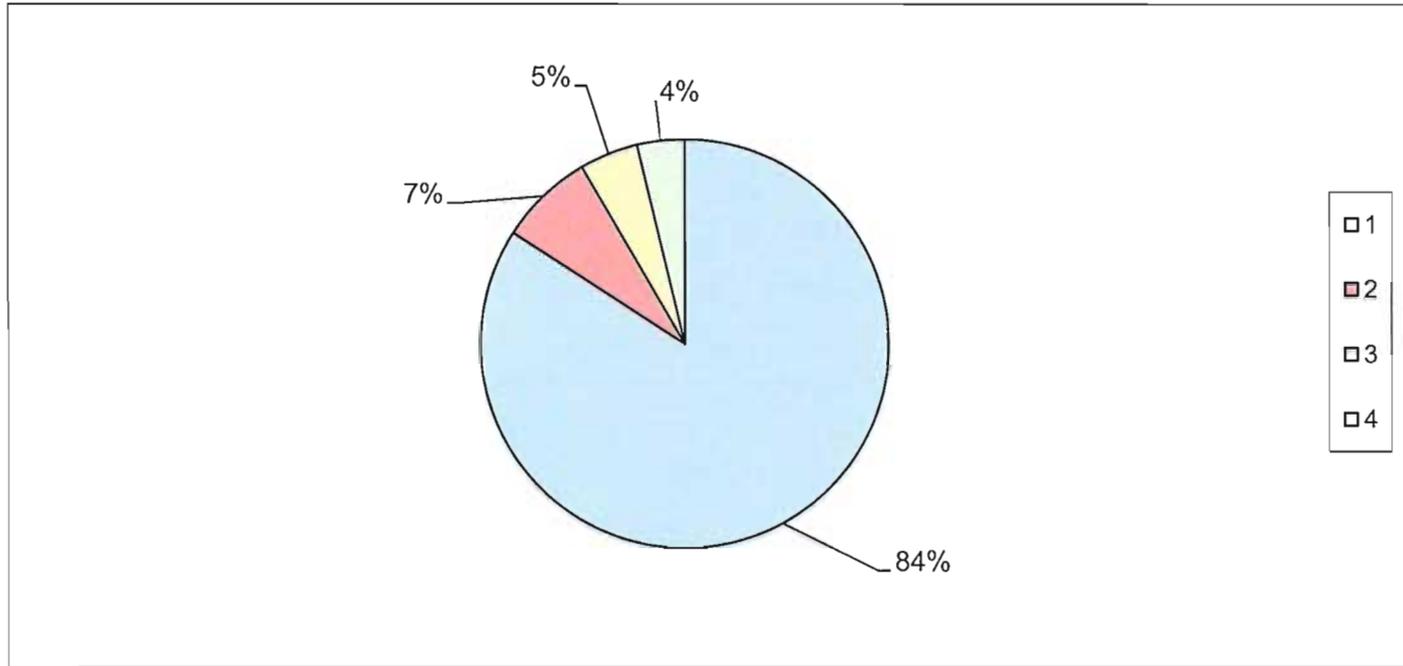
(2) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(3) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools

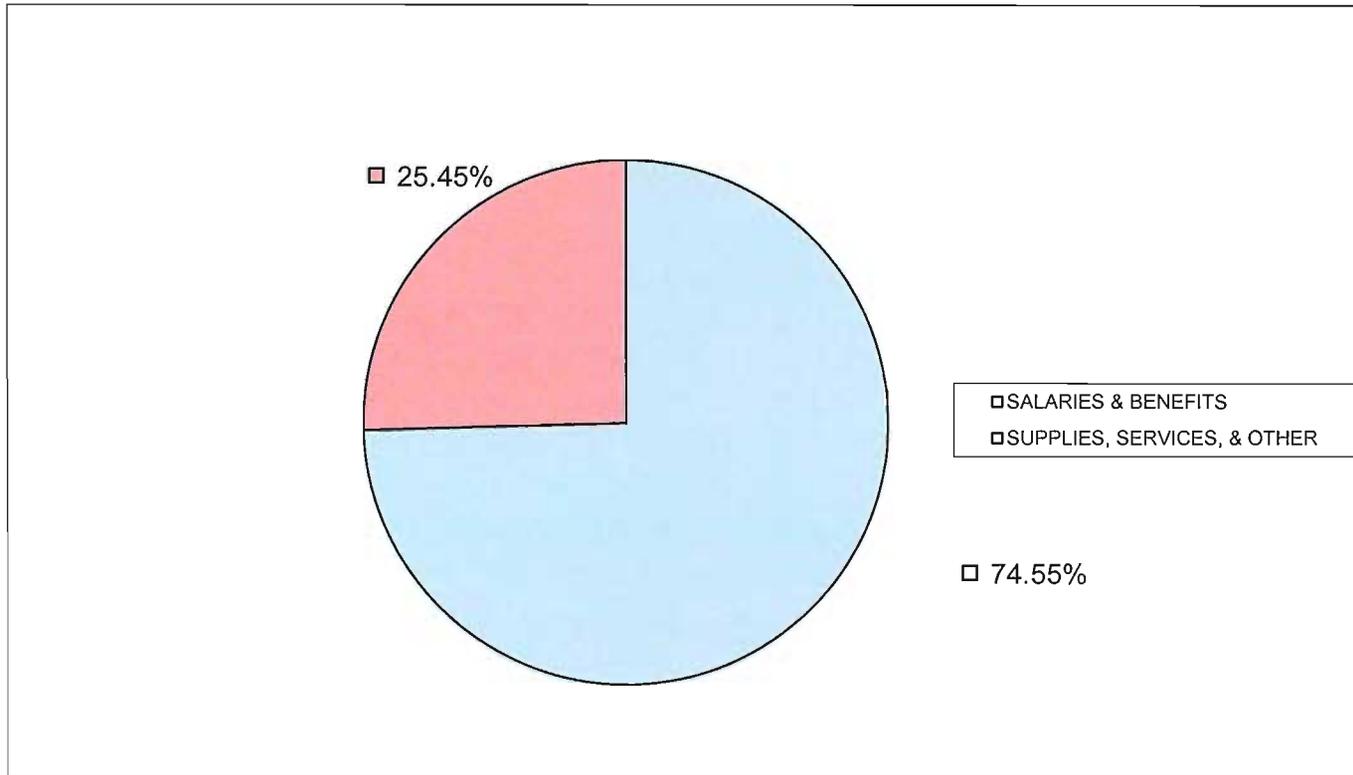
Grade: ALL	Ethnicity/Race: ALL	This report is confidential and use is restricted to authorized individuals.	5 - 17 Year Olds: All
------------	---------------------	--	-----------------------

**Madera Unified School District
2014-15 Unaudited Actuals
Total General Fund Revenues by Funding Source**



(1)		(2)		(3)		(4)					
LCFF/REVENUE LIMIT SOURCES		FEDERAL REVENUE		OTHER STATE REVENUE		OTHER LOCAL REVENUE					
84%		7%		5%		4%					
\$	106,503,601	LCFF - Principal Apportionment	\$	1,268,474	Sp Ed-Entitlement (IDEA)	2,704,313	Lottery	\$	371,806	Interest	
\$	26,748,771	EPA - Ed Protection Act	\$	7,225,497	Title I (ESEA)	1,911,672	Mandated Cost Reimb		998,311	Interagency Revenue	
	20,502,894	Property & Local Taxes		212,812	Migrant Ed Program	752,614	Lottery - Instructional Materials		3,795,511	Trsfr Appor fr MCOE Sp Ed	
	(750,000)	LCFF Transfer to FN14		233,797	Voc & Applied Tech	-	Prop 39 - CA Clean Energy Jobs Act		1,578,981	Sales/Other Local	
	(991,221)	Charter Schools In-Lieu Taxes		-	Safe & Supportive Schools	1,780,312	After School Ed Grant		42,132	Other Sources & Trmsfrs	
	27,331	LCFF - State Aid Prior Year		1,017,685	Title II Part A	29,042	Ag Voc Incentive Grant		-		
	-			2,569,586	Title IV Part B	825,077	Quality Education Invest		-		
	-			459,478	Title III Part A (LEP)				-		
	-			473,607	Other Federal Revenues	431,445	Other State Revenues		-		
\$	152,041,375	Total LCFF/Rev Limit	\$	13,460,937	Total Federal Revenue	\$	8,434,476	Total State Revenue	\$	6,786,741	Total Local Revenue
									\$	180,723,528	Total District Revenue

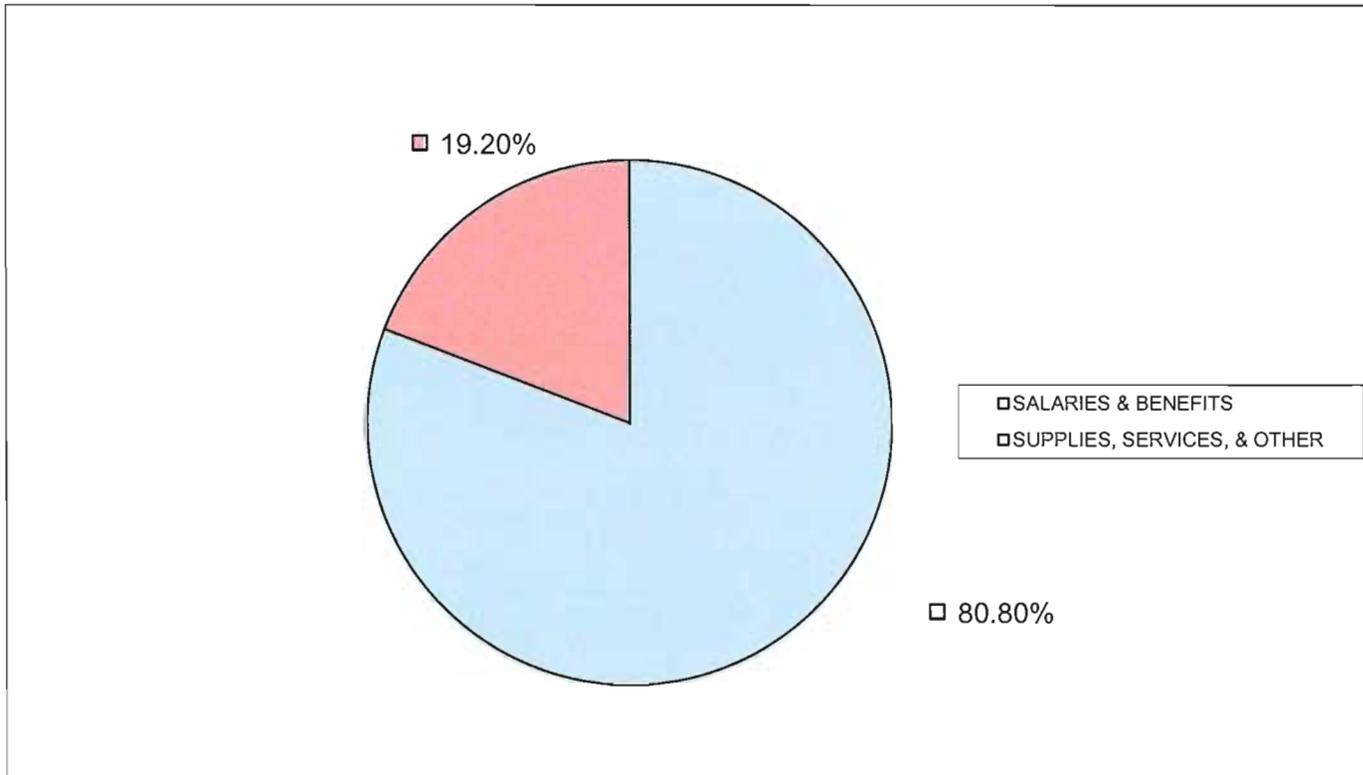
*Madera Unified School District
2014-15 Unaudited Actuals
Total General Fund Expenditures by Object Code*



(1)	
SALARIES & BENEFITS	
74.55%	
\$ 76,211,266	Certificated Salaries
22,634,027	Classified Salaries
39,333,804	Employee Benefits
-	
-	
\$ 138,179,097	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
25.45%	
\$ 12,546,337	Books & Supplies
15,596,409	Services/Other Operating
3,073,092	Capital Outlay
2,434,778	Other Outgoing, Direct/Indirect Costs
13,502,989	Interfund Transfers
6,165	Other Uses
\$ 47,159,770	Total
\$ 185,338,868	Total District Expenses

*Madera Unified School District
2014-15 Unaudited Actuals
Unrestricted General Fund Expenditures by Object Code*



(1)

SALARIES & BENEFITS

80.80%

\$	65,998,478	Certificated Salaries
	17,817,136	Classified Salaries
	33,026,807	Employee Benefits
	-	
	-	
	-	
	<u>116,842,420</u>	Total

(2)

SUPPLIES, SERVICES, & OTHER

19.20%

\$	5,426,191	Books & Supplies
	8,177,931	Services/Other Operating
	1,294,884	Capital Outlay
	1,121,042	Other Outgoing, Direct/Indirect Costs
	11,736,138	Interfund Transfers
	6,165	Other Uses
	<u>27,762,351</u>	Total

\$ 144,604,772 **Total District Expenses**

SPECIAL FUNDS INDEX

TITLE OF FUND	Fund Number	Page Number
Adult Education Fund	11	SF - 1
Child Development Fund	12	SF - 2
Cafeteria Fund (Child Nutrition)	13	SF - 3
Deferred Maintenance Fund	14	SF - 4
Building Fund	21	SF - 5
Capital Facilities/Developers Fees Fund	25	SF - 6
Redevelopment Agency Fund	27	SF - 7
County Schools Facilities Funds	35	SF - 8
Special Reserve - Capital Outlay	40	SF - 9
Special Reserve - Building Fund	41	SF - 10
C.O.P. Debt Service Fund	56	SF - 11
Foundation Trust - Scholarship Fund	73	SF - 12
Foundation Trust - Memorial Scholarship Fund	75	SF - 13

ADULT EDUCATION - FUND 11
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15		2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	200,303	167,815	167,815		163,811	163,811
Other State	48,956	58,686	22,709		48,956	719,745
Other Local	295,135	397,646	341,248		104,040	104,040
TOTAL REVENUES	\$ 544,394	\$ 624,147	\$ 531,772		\$ 316,807	\$ 987,596
EXPENDITURES:						
Certificated Salaries	\$ 418,229	\$ 532,797	\$ 486,813		\$ 516,144	\$ 516,144
Classified Salaries	244,902	242,985	169,744		263,709	185,733
Employee Benefits	217,438	244,446	208,592		266,523	232,548
Books and Supplies	108,813	262,233	84,943		19,394	265,337
Services/Other Operating	145,826	194,376	77,369		115,101	115,593
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	9,186	11,171	5,424		255	255
TOTAL EXPENDITURES	\$ 1,144,394	\$ 1,488,008	\$ 1,032,886		\$ 1,181,126	\$ 1,315,610
EXCESS (DEFICIENCY)	\$ (600,000)	\$ (863,861)	\$ (501,114)		\$ (864,319)	\$ (328,014)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In	\$ 600,000	\$ 601,035	\$ 601,035		\$ 600,000	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
Contributions to Restricted Programs	-	-	-		-	-
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 600,000	\$ 601,035	\$ 601,035		\$ 600,000	\$ -
NET INCREASE IN FUND BALANCE	\$ -	\$ (262,826)	\$ 99,921		\$ (264,319)	\$ (328,014)
BEGINNING FUND BALANCE, JULY 1						
	\$ 584,285	\$ 936,564	\$ 936,564		\$ 673,738	\$ 1,036,485
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	\$ 584,285	\$ 936,564	\$ 936,564		\$ 673,738	\$ 1,036,485
ENDING BALANCE, JUNE 30	\$ 584,285	\$ 673,738	\$ 1,036,485		\$ 409,419	\$ 708,471
Nonspendable: Revolving Cash						
	\$ 2,000	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000
Restricted						
- Adult Secondary Ed	-	-	-		-	-
- Carryover	-	-	34,376		-	-
Assigned: C/O - other	-	-	-		-	-
Committed:						
Adult Education Program	\$ 582,285	\$ 671,738	\$ 1,000,109		\$ 407,419	\$ 706,471
G.A.S.B. 16 Va Accrual						
Other Commitments						
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -		\$ -	\$ -
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ -		\$ -	\$ -

CHILD DEVELOPMENT - FUND 12
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	1,423,867	1,964,546	1,926,487	1,945,982	1,945,982
Other Local	110,530	89,881	85,768	85,437	90,359
TOTAL REVENUES	\$ 1,534,397	\$ 2,054,427	\$ 2,012,255	\$ 2,031,419	\$ 2,036,341
EXPENDITURES:					
Certificated Salaries	\$ 617,908	\$ 621,039	\$ 592,707	\$ 671,932	\$ 671,932
Classified Salaries	328,512	467,400	464,273	428,155	428,155
Employee Benefits	435,639	413,704	416,769	449,630	449,630
Books and Supplies	19,375	453,209	231,971	322,512	555,068
Services/Other Operating	36,049	51,705	38,969	33,049	33,049
Capital Outlay	-	-	-	-	-
Other Outgoing	33,735	33,735	33,735	33,735	33,735
Interprogram/Interfund Support	63,179	85,815	77,960	92,406	92,624
TOTAL EXPENDITURES	\$ 1,534,397	\$ 2,126,407	\$ 1,856,383	\$ 2,031,419	\$ 2,264,193
EXCESS (DEFICIENCY)	\$ -	\$ (71,980)	\$ 155,872	\$ -	\$ (227,852)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	(1,035)	(1,035)	-	-
Other Sources/Uses	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ (1,035)	\$ (1,035)	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ -	\$ (73,015)	\$ 154,837	\$ -	\$ (227,852)
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ 73,015	\$ 73,015	\$ 0	\$ 227,852
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ -	\$ 73,015	\$ 73,015	\$ 0	\$ 227,852
ENDING BALANCE, JUNE 30	\$ -	\$ 0	\$ 227,852	\$ 0	\$ 0
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
- Child Development Program	\$ -	\$ -	\$ 227,852	\$ -	\$ -
Assigned: C/O - other	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	0	-	0	0

CAFETERIA - FUND 13
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	9,291,299	9,752,917	10,013,363	9,477,126	9,477,126
Other State	735,727	735,727	803,592	750,441	750,441
Other Local	838,782	970,682	541,050	833,667	833,667
TOTAL REVENUES	\$ 10,865,808	\$ 11,459,326	\$ 11,358,004	\$ 11,061,234	\$ 11,061,234
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,961,980	2,909,033	2,802,948	2,989,480	2,989,480
Employee Benefits	1,648,830	1,657,279	1,629,585	1,748,325	1,748,325
Books and Supplies	5,706,447	6,493,229	6,608,048	5,973,948	5,973,948
Services/Other Operating	441,868	464,333	387,880	470,162	470,162
Capital Outlay	150,000	435,000	96,341	150,000	150,000
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	483,085	500,515	513,082	544,559	544,559
TOTAL EXPENDITURES	\$ 11,392,210	\$ 12,459,389	\$ 12,037,884	\$ 11,876,474	\$ 11,876,474
EXCESS (DEFICIENCY)	\$ (526,402)	\$ (1,000,063)	\$ (679,879)	\$ (815,240)	\$ (815,240)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ 1,000	\$ 2,988	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ 1,000	\$ 2,988	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (526,402)	\$ (999,063)	\$ (676,891)	\$ (815,240)	\$ (815,240)
BEGINNING FUND BALANCE, JULY 1	\$ 5,485,770	\$ 4,986,230	\$ 4,986,230	\$ 3,987,167	\$ 4,309,338
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 5,485,770	\$ 4,986,230	\$ 4,986,230	\$ 3,987,167	\$ 4,309,338
ENDING BALANCE, JUNE 30	\$ 4,959,368	\$ 3,987,167	\$ 4,309,338	\$ 3,171,927	\$ 3,494,098
Nonspendable: Revolving Cash, Stores	\$ 291,814	\$ 478,648	\$ 222,620	\$ 478,648	\$ 222,620
Restricted					
- Carryover	-	-	-	-	-
- Child Nutrition Program	4,612,669	3,472,666	4,061,191	2,657,426	3,245,951
- G.A.S.B. 16 Va Accrual	54,886	35,852	25,527	35,852	25,527
Other Commitments:					
Unassigned/Unappropriated Amount	-	-	-	-	-

DEFERRED MAINTENANCE - FUND 14
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Committed Revenue	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,000	3,000	2,742	-	-
TOTAL REVENUES	\$ 1,000	\$ 3,000	\$ 752,742	\$ -	\$ 750,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	1,260,231	362,620	778,393	-	663,345
Capital Outlay	-	900,811	1,741,401	-	596,886
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,260,231	\$ 1,263,431	\$ 2,519,794	\$ -	\$ 1,260,231
EXCESS (DEFICIENCY)	\$ (1,259,231)	\$ (1,260,431)	\$ (1,767,051)	\$ -	\$ (510,231)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ 1,260,231	\$ 1,260,231	\$ 1,766,851	\$ -	\$ 510,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 1,260,231	\$ 1,260,231	\$ 1,766,851	\$ -	\$ 510,231
NET INCREASE IN FUND BALANCE	\$ 1,000	\$ (200)	\$ (200)	\$ -	\$ -
BEGINNING FUND BALANCE, JULY 1					
	\$ 808	\$ 200	\$ 200	\$ 0	\$ 0
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 808	\$ 200	\$ 200	\$ 0	\$ 0
ENDING BALANCE, JUNE 30	\$ 1,808	\$ 0	\$ 0	\$ 0	\$ 0
Nonspendable: Revolving Cash					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
Committed: Deferred Maintenance	1,808	0	0	0	0
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

BUILDING FUND/G.O. BOND PROCEEDS - FUND 21
2014-15 Unaudited Actuals

	<u>2014-15 Adopted Budget</u>	<u>2014-15 Revised Bgt 04/30/15</u>	<u>2014-15 Unaudited Actuals 06/30/15</u>		<u>2015-16 Adopted Budget</u>	<u>2015-16 Modified Budget</u>
REVENUES:						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	64,250	64,250	105,066		64,250	64,250
TOTAL REVENUES	<u>\$ 64,250</u>	<u>\$ 64,250</u>	<u>\$ 105,066</u>		<u>\$ 64,250</u>	<u>\$ 64,250</u>
EXPENDITURES:						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	17,784,462		-	-
Interprogram/Interfund Support	-	-	-		-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,784,462</u>		<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY)	\$ 64,250	\$ 64,250	\$ (17,679,397)		\$ 64,250	\$ 64,250
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out - Fund 35	-	(15,140,043)	(1,063,259)		-	(14,076,784)
Other Sources/Uses	-	4,438,556	17,784,462		-	4,438,556
TOTAL FINANCING SOURCES/USES	<u>\$ -</u>	<u>\$ (10,701,487)</u>	<u>\$ 16,721,203</u>		<u>\$ -</u>	<u>\$ (9,638,228)</u>
NET INCREASE IN FUND BALANCE	<u>\$ 64,250</u>	<u>\$ (10,637,237)</u>	<u>\$ (958,193)</u>		<u>\$ 64,250</u>	<u>\$ (9,573,978)</u>
BEGINNING FUND BALANCE, JULY 1						
	\$ 3,102,713	\$ 13,612,260	\$ 13,612,260		\$ 2,975,023	\$ 12,654,066
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
RESTATED FUND BALANCE, JULY 1	<u>\$ 3,102,713</u>	<u>\$ 13,612,260</u>	<u>\$ 13,612,260</u>		<u>\$ 2,975,023</u>	<u>\$ 12,654,066</u>
ENDING BALANCE, JUNE 30	<u>\$ 3,166,963</u>	<u>\$ 2,975,023</u>	<u>\$ 12,654,066</u>		<u>\$ 3,039,273</u>	<u>\$ 3,080,088</u>
Nonspendable: Revolving Cash						
Restricted	\$ -	\$ -	\$ -		\$ -	\$ -
- Carryover	-	-	-		-	-
- Restricted for New Construction	3,166,963	2,975,023	12,654,066		3,039,273	3,080,088
Assigned: G.A.S.B. 16 Va Accrual	-	-	-		-	-
Other Commitments	-	-	-		-	-
Unassigned/Unappropriated Amount	-	-	-		-	-

CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,020,000	2,030,000	1,404,576	2,020,000	2,020,000
TOTAL REVENUES	\$ 2,020,000	\$ 2,030,000	\$ 1,404,576	\$ 2,020,000	\$ 2,020,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	113,782	-	-	-	-
Employee Benefits	52,349	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	7,550	50	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 166,131	\$ 7,550	\$ 50	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 1,853,869	\$ 2,022,450	\$ 1,404,526	\$ 2,020,000	\$ 2,020,000
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 35 & 56	(569,146)	(653,706)	(653,553)	(402,063)	(418,463)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (569,146)	\$ (653,706)	\$ (653,553)	\$ (402,063)	\$ (418,463)
NET INCREASE IN FUND BALANCE	\$ 1,284,723	\$ 1,368,744	\$ 750,973	\$ 1,617,937	\$ 1,601,537
BEGINNING FUND BALANCE, JULY 1					
	\$ 5,008,552	\$ 4,900,794	\$ 4,900,794	\$ 6,269,538	\$ 5,651,766
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 5,008,552	\$ 4,900,794	\$ 4,900,794	\$ 6,269,538	\$ 5,651,766
ENDING BALANCE, JUNE 30	\$ 6,293,275	\$ 6,269,538	\$ 5,651,766	\$ 7,887,475	\$ 7,253,303
Nonspendable: Revolving Cash					
	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover - New Construction	6,293,275	6,269,538	5,651,766	7,887,475	7,253,303
	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned:					
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

REDEVELOPMENT AGENCY - FUND 27
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	722,917	723,417	684,991	802,277	802,277
TOTAL REVENUES	\$ 722,917	\$ 723,417	\$ 684,991	\$ 802,277	\$ 802,277
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 722,917	\$ 723,417	\$ 684,991	\$ 802,277	\$ 802,277
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(721,717)	(721,717)	(721,717)	(801,077)	(801,077)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (721,717)	\$ (721,717)	\$ (721,717)	\$ (801,077)	\$ (801,077)
NET INCREASE IN FUND BALANCE	\$ 1,200	\$ 1,700	\$ (36,727)	\$ 1,200	\$ 1,200
BEGINNING FUND BALANCE, JULY 1					
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 301,111	\$ 225,012	\$ 225,012	\$ 226,712	\$ 188,285
ENDING BALANCE, JUNE 30	\$ 302,311	\$ 226,712	\$ 188,285	\$ 227,912	\$ 189,485
Nonspendable: Revolving Cash					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned:	302,311	226,712	188,285	227,912	189,485
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

COUNTY SCHOOLS FACILITIES FUND - FUND 35
2014-15 Unaudited Actuals

	<u>2014-15 Adopted Budget</u>	<u>2014-15 Revised Bgt 04/30/15</u>	<u>2014-15 Unaudited Actuals 06/30/15</u>	<u>2015-16 Adopted Budget</u>	<u>2015-16 Modified Budget</u>
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	25,076	-	-	-
Other Local	20,000	20,000	29,723	20,000	20,000
TOTAL REVENUES	<u>\$ 20,000</u>	<u>\$ 45,076</u>	<u>\$ 29,723</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	49,477	-	-	-	-
Employee Benefits	24,450	-	-	-	-
Books and Supplies	-	1,995	1,995	-	-
Services/Other Operating	-	95,276	32,031	-	62,731
Capital Outlay	-	18,109,665	1,105,507	-	16,790,199
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 73,927</u>	<u>\$ 18,206,936</u>	<u>\$ 1,139,532</u>	<u>\$ -</u>	<u>\$ 16,852,930</u>
EXCESS (DEFICIENCY)	\$ (53,927)	\$ (18,161,860)	\$ (1,109,810)	\$ 20,000	\$ (16,832,930)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 21 & 25	\$ -	\$ 15,224,603	\$ 1,131,419	\$ -	\$ 14,093,184
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	<u>\$ -</u>	<u>\$ 15,224,603</u>	<u>\$ 1,131,419</u>	<u>\$ -</u>	<u>\$ 14,093,184</u>
NET INCREASE IN FUND BALANCE	<u>\$ (53,927)</u>	<u>\$ (2,937,257)</u>	<u>\$ 21,609</u>	<u>\$ 20,000</u>	<u>\$ (2,739,746)</u>
BEGINNING FUND BALANCE, JULY 1	\$ 869,455	\$ 3,822,969	\$ 3,822,969	\$ 885,712	\$ 3,844,578
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	<u>\$ 869,455</u>	<u>\$ 3,822,969</u>	<u>\$ 3,822,969</u>	<u>\$ 885,712</u>	<u>\$ 3,844,578</u>
ENDING BALANCE, JUNE 30	<u>\$ 815,528</u>	<u>\$ 885,712</u>	<u>\$ 3,844,578</u>	<u>\$ 905,712</u>	<u>\$ 1,104,832</u>
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: Building Projects	815,528	885,712	3,844,578	905,712	1,104,832
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-Capital Outlay - FUND 40
2014-15 Unaudited Actuals

	<u>2014-15 Adopted Budget</u>	<u>2014-15 Revised Bgt 04/30/15</u>	<u>2014-15 Unaudited Actuals 06/30/15</u>	<u>2015-16 Adopted Budget</u>	<u>2015-16 Modified Budget</u>
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	5,000	20,000	31,050	10,000	10,000
TOTAL REVENUES	<u>\$ 5,000</u>	<u>\$ 20,000</u>	<u>\$ 31,050</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	9,851	9,850	-	-
Services/Other Operating	-	213,465	162,930	-	55,534
Capital Outlay	-	2,777,461	2,199,791	1,728,251	4,431,127
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 3,000,777</u>	<u>\$ 2,372,571</u>	<u>\$ 1,728,251</u>	<u>\$ 4,486,661</u>
EXCESS (DEFICIENCY)	\$ 5,000	\$ (2,980,777)	\$ (2,341,522)	\$ (1,718,251)	\$ (4,476,661)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ 1,363,315	\$ 1,363,315	\$ 1,363,315	\$ 2,155,026	\$ 894,795
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	<u>\$ 1,363,315</u>	<u>\$ 1,363,315</u>	<u>\$ 1,363,315</u>	<u>\$ 2,155,026</u>	<u>\$ 894,795</u>
NET INCREASE IN FUND BALANCE	<u>\$ 1,368,315</u>	<u>\$ (1,617,462)</u>	<u>\$ (978,207)</u>	<u>\$ 436,775</u>	<u>\$ (3,581,866)</u>
BEGINNING FUND BALANCE, JULY 1	\$ 3,268,261	\$ 4,718,543	\$ 4,718,543	\$ 3,101,081	\$ 3,740,336
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATEd FUND BALANCE, JULY 1	<u>\$ 3,268,261</u>	<u>\$ 4,718,543</u>	<u>\$ 4,718,543</u>	<u>\$ 3,101,081</u>	<u>\$ 3,740,336</u>
ENDING BALANCE, JUNE 30	<u>\$ 4,636,576</u>	<u>\$ 3,101,081</u>	<u>\$ 3,740,336</u>	<u>\$ 3,537,856</u>	<u>\$ 158,470</u>
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	\$ 4,636,576	\$ 3,101,081	\$ 3,740,336	\$ 3,537,856	\$ 158,470
Building Projects	-	-	-	-	-
Other Commitments	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-BUILDING - FUND 41
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,500	1,500	8,597	1,500	1,500
TOTAL REVENUES	\$ 1,500	\$ 1,500	\$ 8,597	\$ 1,500	\$ 1,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 1,500	\$ 1,500	\$ 8,597	\$ 1,500	\$ 1,500
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ 12,269,835	\$ 9,769,835	\$ 9,769,835	\$ 9,303,160	\$ 9,303,160
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 12,269,835	\$ 9,769,835	\$ 9,769,835	\$ 9,303,160	\$ 9,303,160
NET INCREASE IN FUND BALANCE	\$ 12,271,335	\$ 9,771,335	\$ 9,778,432	\$ 9,304,660	\$ 9,304,660
BEGINNING FUND BALANCE, JULY 1	\$ 275,114	\$ 274,605	\$ 274,605	\$ 10,045,940	\$ 10,053,037
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 275,114	\$ 274,605	\$ 274,605	\$ 10,045,940	\$ 10,053,037
ENDING BALANCE, JUNE 30	\$ 12,546,449	\$ 10,045,940	\$ 10,053,037	\$ 19,350,600	\$ 19,357,697
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Building Projects	12,546,449	10,045,940	10,053,037	19,350,600	19,357,697
Other Commitments	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	-	-	-	-	-

C.O.P. DEBT SERVICE - FUND 56
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,500	2,500	3,281	2,500	2,500
TOTAL REVENUES	\$ 2,500	\$ 2,500	\$ 3,281	\$ 2,500	\$ 2,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,270,863	1,560,759	1,519,914	1,183,140	1,183,140
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,270,863	\$ 1,560,759	\$ 1,519,914	\$ 1,183,140	\$ 1,183,140
EXCESS (DEFICIENCY)	\$ (1,268,363)	\$ (1,558,259)	\$ (1,516,633)	\$ (1,180,640)	\$ (1,180,640)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 25, 27	\$ 1,270,863	\$ 1,270,863	\$ 1,270,863	\$ 1,183,140	\$ 1,183,140
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 1,270,863	\$ 1,270,863	\$ 1,270,863	\$ 1,183,140	\$ 1,183,140
NET INCREASE IN FUND BALANCE	\$ 2,500	\$ (287,396)	\$ (245,770)	\$ 2,500	\$ 2,500
BEGINNING FUND BALANCE, JULY 1	\$ 612,038	\$ 1,009,069	\$ 1,009,069	\$ 721,673	\$ 763,299
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 612,038	\$ 1,009,069	\$ 1,009,069	\$ 721,673	\$ 763,299
ENDING BALANCE, JUNE 30	\$ 614,538	\$ 721,673	\$ 763,299	\$ 724,173	\$ 765,799
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
- Debt Service Payments	614,538	721,673	763,299	724,173	765,799
Assigned: Debt Service	-	-	-	-	-
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

FOUNDATION TRUST-SCHOLARSHIP - FUND 73
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	400	400	967	400	400
TOTAL REVENUES	\$ 400	\$ 400	\$ 967	\$ 400	\$ 400
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	20,327	4,500	-	16,795
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 20,327	\$ 4,500	\$ -	\$ 16,795
EXCESS (DEFICIENCY)	\$ 400	\$ (19,927)	\$ (3,533)	\$ 400	\$ (16,395)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 400	\$ (19,927)	\$ (3,533)	\$ 400	\$ (16,395)
BEGINNING FUND BALANCE, JULY 1	\$ 39,050	\$ 58,978	\$ 58,978	\$ 39,051	\$ 55,445
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 39,050	\$ 58,978	\$ 58,978	\$ 39,051	\$ 55,445
ENDING BALANCE, JUNE 30	\$ 39,450	\$ 39,051	\$ 55,445	\$ 39,451	\$ 39,050
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	38,650	38,650	38,650	38,650	38,650
Unrestricted Net Assets	800	401	16,795	801	400
Lorraine Thompson	\$ 480	\$ 81	\$ -	\$ 481	\$ 80
School of Science & Health	-	-	44	-	-
Cadenazzi Roberts Science	\$ 8	\$ 8	\$ 608	\$ 8	\$ 8
Berry - Robotics Scholarship	-	-	-	-	-
Madera Lions Club	\$ 312	\$ 312	\$ 16,144	\$ 312	\$ 312

FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75
2014-15 Unaudited Actuals

	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2014-15 Unaudited Actuals 06/30/15	2015-16 Adopted Budget	2015-16 Modified Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	15	15	19	15	15
TOTAL REVENUES	\$ 15	\$ 15	\$ 19	\$ 15	\$ 15
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 15	\$ 15	\$ 19	\$ 15	\$ 15
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 15	\$ 15	\$ 19	\$ 15	\$ 15
BEGINNING FUND BALANCE, JULY 1	\$ 2,336	\$ 2,329	\$ 2,329	\$ 2,344	\$ 2,348
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 2,336	\$ 2,329	\$ 2,329	\$ 2,344	\$ 2,348
ENDING BALANCE, JUNE 30	\$ 2,351	\$ 2,344	\$ 2,348	\$ 2,359	\$ 2,363
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - Net Assets	-	-	-	-	-
Memorial Scholarship Fund	\$ 2,351	\$ 2,344	\$ 2,348	\$ 2,359	\$ 2,363

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	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		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	152,041,375.21	0.00	152,041,375.21	181,922,067.00	0.00	181,922,067.00	19.7%
2) Federal Revenue		8100-8299	81,854.00	13,379,082.70	13,460,936.70	0.00	15,350,923.00	15,350,923.00	14.0%
3) Other State Revenue		8300-8599	4,615,984.92	3,818,490.80	8,434,475.72	3,355,992.00	2,790,759.00	6,146,751.00	-27.1%
4) Other Local Revenue		8600-8799	1,757,379.62	4,987,229.09	6,744,608.71	1,045,846.00	3,968,391.00	5,014,237.00	-25.7%
5) TOTAL, REVENUES			158,496,593.75	22,184,802.59	180,681,396.34	186,323,905.00	22,110,073.00	208,433,978.00	15.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	65,998,477.62	10,212,788.71	76,211,266.33	75,538,483.00	10,349,559.00	85,888,042.00	12.7%
2) Classified Salaries		2000-2999	17,817,135.93	4,816,891.26	22,634,027.19	20,950,045.00	4,915,569.00	25,865,614.00	14.3%
3) Employee Benefits		3000-3999	33,026,806.65	6,306,997.16	39,333,803.81	38,900,877.00	6,861,287.00	45,762,164.00	16.3%
4) Books and Supplies		4000-4999	5,428,191.13	7,120,146.03	12,548,337.16	11,431,628.00	8,125,225.00	19,556,853.00	55.9%
5) Services and Other Operating Expenditures		5000-5999	8,177,931.35	7,418,477.25	15,596,408.60	10,354,913.00	5,668,208.00	16,023,121.00	2.7%
6) Capital Outlay		6000-6999	1,294,883.90	1,778,208.55	3,073,092.45	2,911,587.00	364,606.00	3,276,193.00	6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,472,276.38	558,967.13	3,031,243.51	2,915,768.00	519,187.00	3,434,955.00	13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,351,234.38)	754,768.83	(596,465.55)	(1,419,759.00)	782,321.00	(637,438.00)	6.9%
9) TOTAL, EXPENDITURES			132,862,468.58	38,967,244.92	171,829,713.50	161,583,542.00	37,585,962.00	199,169,504.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			25,634,125.17	(16,782,442.33)	8,851,682.84	24,740,363.00	(15,475,889.00)	9,264,474.00	4.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,247.03	0.00	36,247.03	20,000.00	0.00	20,000.00	-44.8%
b) Transfers Out		7600-7629	11,736,137.94	1,766,851.27	13,502,989.21	10,197,955.00	510,231.00	10,708,186.00	-20.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	5,884.78	5,884.78	0.00	29,701.00	29,701.00	404.7%
b) Uses		7630-7699	6,165.00	0.00	6,165.00	5,000.00	0.00	5,000.00	-18.9%
3) Contributions		8980-8999	(14,627,962.50)	14,627,962.50	0.00	(15,505,180.00)	15,505,180.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,334,018.41)	12,866,996.01	(13,467,022.40)	(25,688,135.00)	15,024,650.00	(10,663,485.00)	-20.8%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(699,893.24)	(3,915,446.32)	(4,615,339.56)	(947,772.00)	(451,239.00)	(1,399,011.00)	-69.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,139,066.15	4,512,708.76	45,651,774.91	40,439,172.91	597,262.44	41,036,435.35	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,139,066.15	4,512,708.76	45,651,774.91	40,439,172.91	597,262.44	41,036,435.35	-10.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,139,066.15	4,512,708.76	45,651,774.91	40,439,172.91	597,262.44	41,036,435.35	-10.1%
2) Ending Balance, June 30 (E + F1e)			40,439,172.91	597,262.44	41,036,435.35	39,491,400.91	148,023.44	39,639,424.35	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	401,261.72	0.00	401,261.72	401,261.72	0.00	401,261.72	0.0%
Prepaid Expenditures		9713	11,223.00	0.00	11,223.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	597,262.44	597,262.44	0.00	148,023.96	148,023.96	-75.6%
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			8,085,558.12	0.00	8,085,558.12	6,144,205.58	0.00	6,144,205.58	-24.0%
District Safety Program RS 0150	0000	9780	56,002.42		56,002.42				
Equipment Replacement RS 0170	0000	9780	445,768.67		445,768.67				
Technology Infrastructure RS 0000	0000	9780	2,340,114.42		2,340,114.42				
Textbooks RS 0000	0000	9780	2,149,103.63		2,149,103.63				
Mandated/Common Core One Time Funding RS 0000	0000	9780	1,439,581.45		1,439,581.45				
GASB 16 Vacation Accrual	0000	9780	429,007.00		429,007.00				
Textbooks RS 1100	1100	9780	1,225,980.53		1,225,980.53				
Technology Infrastructure RS 0000	0000	9780				2,340,114.42		2,340,114.42	
Textbooks RS 0000	0000	9780				2,149,103.63		2,149,103.63	
GASB 16 Vacation Accrual	0000	9780				429,007.00		429,007.00	
Textbooks RS 1100	1100	9780				1,225,980.53		1,225,980.53	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,560,166.00	0.00	5,560,166.00	5,989,501.00	0.00	5,989,501.00	7.7%
Unassigned/Unappropriated Amount		9790	26,355,964.07	0.00	26,355,964.07	26,931,432.61	(0.52)	26,931,432.09	2.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	52,269,514.12	(1,776,753.73)	50,492,760.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,289,272.35	3,961,216.48	5,250,488.83				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	227,001.69	0.00	227,001.69				
6) Stores		9320	401,261.72	0.00	401,261.72				
7) Prepaid Expenditures		9330	11,223.00	0.00	11,223.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			54,223,272.88	2,184,462.75	56,407,735.63				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	12,382,570.54	1,553,467.43	13,936,037.97				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,401,529.43	0.00	1,401,529.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	33,732.88	33,732.88				
6) TOTAL, LIABILITIES			13,784,099.97	1,587,200.31	15,371,300.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,439,172.91	597,262.44	41,036,435.35				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	106,503,600.57	0.00	106,503,600.57	140,859,731.00	0.00	140,859,731.00	32.3%
Education Protection Account State Aid - Current Year		8012	26,748,771.00	0.00	26,748,771.00	23,382,379.00	0.00	23,382,379.00	-12.6%
State Aid - Prior Years		8019	27,330.96	0.00	27,330.96	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	278,560.68	0.00	278,560.68	274,961.00	0.00	274,961.00	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	18,402,647.79	0.00	18,402,647.79	22,089,499.00	0.00	22,089,499.00	20.0%
Unsecured Roll Taxes		8042	789,483.69	0.00	789,483.69	766,929.00	0.00	766,929.00	-2.9%
Prior Years' Taxes		8043	(155,789.14)	0.00	(155,789.14)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	444,732.39	0.00	444,732.39	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,806,118.00)	0.00	(3,806,118.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	743,258.36	0.00	743,258.36	87,740.00	0.00	87,740.00	-88.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			153,782,596.30	0.00	153,782,596.30	183,655,121.00	0.00	183,655,121.00	19.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(750,000.00)		(750,000.00)	(750,000.00)		(750,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(991,221.09)	0.00	(991,221.09)	(983,054.00)	0.00	(983,054.00)	-0.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			152,041,375.21	0.00	152,041,375.21	181,922,067.00	0.00	181,922,067.00	19.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,269,903.00	1,269,903.00	0.00	1,269,903.00	1,269,903.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	267.64	267.64	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		7,225,497.03	7,225,497.03		8,695,638.00	8,695,638.00	20.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,017,685.02	1,017,685.02		1,598,699.00	1,598,699.00	57.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		459,477.78	459,477.78		880,738.00	880,738.00	91.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		2,844,116.67	2,844,116.67		2,647,348.00	2,647,348.00	-6.9%
Vocational and Applied Technology Education	3500-3699	8290		233,797.00	233,797.00		198,597.00	198,597.00	-15.1%
Safe and Drug Free Schools	3700-3799	8290		270,062.08	270,062.08		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	81,854.00	58,276.48	140,130.48	0.00	60,000.00	60,000.00	-57.2%
TOTAL, FEDERAL REVENUE			81,854.00	13,379,082.70	13,460,936.70	0.00	15,350,923.00	15,350,923.00	14.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		108,609.00	108,609.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,911,672.00	0.00	1,911,672.00	660,631.00	0.00	660,631.00	-65.4%
Lottery - Unrestricted and Instructional Materials		8560	2,704,312.92	752,614.35	3,456,927.27	2,655,361.00	705,330.00	3,360,691.00	-2.8%
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		1,780,312.00	1,780,312.00		1,749,855.00	1,749,855.00	-1.7%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		825,077.00	825,077.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	351,878.45	351,878.45	40,000.00	335,574.00	375,574.00	6.7%
TOTAL OTHER STATE REVENUE			4,615,984.92	3,618,490.80	8,434,475.72	3,355,992.00	2,790,759.00	6,146,751.00	-27.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,355.90	0.00	20,355.90	10,000.00	0.00	10,000.00	-50.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	61,790.73	0.00	61,790.73	30,000.00	0.00	30,000.00	-51.4%
Interest		8660	371,806.05	0.00	371,806.05	290,000.00	0.00	290,000.00	-22.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	398,013.68	600,296.98	998,310.66	311,000.00	118,439.00	429,439.00	-57.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	905,413.26	591,421.44	1,496,834.70	404,846.00	23,337.00	428,183.00	-71.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,795,510.67	3,795,510.67		3,826,615.00	3,826,615.00	0.8%
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			1,757,379.62	4,987,229.09	6,744,608.71	1,045,846.00	3,968,391.00	5,014,237.00	-25.7%
TOTAL, REVENUES			158,496,593.75	22,184,802.59	180,681,396.34	186,323,905.00	22,110,073.00	208,433,978.00	15.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,857,181.84	7,823,545.72	60,680,727.56	59,271,732.00	7,539,731.00	66,811,463.00	10.1%
Certificated Pupil Support Salaries		1200	3,512,966.82	727,764.14	4,240,730.96	5,004,694.00	797,287.00	5,801,981.00	36.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,248,778.94	1,102,964.33	8,351,743.27	8,181,060.00	1,286,249.00	9,467,309.00	13.4%
Other Certificated Salaries		1900	2,379,550.02	558,514.52	2,938,064.54	3,080,997.00	726,292.00	3,807,289.00	29.6%
TOTAL, CERTIFICATED SALARIES			65,998,477.62	10,212,788.71	76,211,266.33	75,538,483.00	10,349,559.00	85,888,042.00	12.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	762,973.51	2,491,373.14	3,254,346.65	1,556,780.00	2,597,604.00	4,154,384.00	27.7%
Classified Support Salaries		2200	7,679,422.00	1,589,204.12	9,268,626.12	8,489,209.00	1,652,444.00	10,141,653.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	1,229,476.49	125,676.44	1,355,152.93	1,585,330.00	131,595.00	1,716,925.00	26.7%
Clerical, Technical and Office Salaries		2400	6,745,611.64	528,874.28	7,274,485.92	7,666,730.00	533,926.00	8,200,656.00	12.7%
Other Classified Salaries		2900	1,399,652.29	81,763.28	1,481,415.57	1,651,996.00	0.00	1,651,996.00	11.5%
TOTAL, CLASSIFIED SALARIES			17,817,135.93	4,816,891.26	22,634,027.19	20,950,045.00	4,915,569.00	25,865,614.00	14.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,746,696.66	839,299.19	6,585,995.85	7,924,722.00	1,055,403.00	8,980,125.00	36.4%
PERS		3201-3202	1,848,261.17	516,133.70	2,364,394.87	2,195,175.00	548,592.00	2,743,767.00	16.0%
OASDI/Medicare/Alternative		3301-3302	2,275,406.83	526,101.39	2,801,508.22	2,724,627.00	537,279.00	3,261,906.00	16.4%
Health and Welfare Benefits		3401-3402	19,571,407.08	3,855,611.54	23,427,018.62	22,254,625.00	4,141,598.00	26,396,223.00	12.7%
Unemployment Insurance		3501-3502	42,639.43	6,921.19	49,560.62	47,837.00	7,498.00	55,335.00	11.7%
Workers' Compensation		3601-3602	1,424,641.47	256,794.70	1,681,436.17	1,680,356.00	263,298.00	1,943,654.00	15.6%
OPEB, Allocated		3701-3702	1,664,408.27	295,938.85	1,960,347.12	1,903,441.00	298,395.00	2,201,836.00	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	453,345.74	10,196.60	463,542.34	170,094.00	9,224.00	179,318.00	-61.3%
TOTAL, EMPLOYEE BENEFITS			33,026,806.65	6,306,997.16	39,333,803.81	38,900,877.00	6,861,287.00	45,762,164.00	16.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	980,207.75	776,396.41	1,756,604.16	1,885,396.00	676,048.00	2,561,444.00	45.8%
Books and Other Reference Materials		4200	47,924.34	287,480.75	335,405.09	1,000.00	44,294.00	45,294.00	-86.5%
Materials and Supplies		4300	3,145,839.93	4,685,377.30	7,831,217.23	9,231,012.00	7,341,382.00	16,572,394.00	111.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,251,592.61	1,366,896.32	2,618,488.93	313,520.00	63,501.00	377,021.00	-85.6%
Food		4700	626.50	3,995.25	4,621.75	700.00	0.00	700.00	-84.9%
TOTAL, BOOKS AND SUPPLIES			5,426,191.13	7,120,146.03	12,546,337.16	11,431,628.00	8,125,225.00	19,556,853.00	55.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,149.57	4,008,789.59	4,011,939.16	0.00	3,898,372.00	3,898,372.00	-2.8%
Travel and Conferences		5200	293,796.12	442,801.76	736,597.88	1,036,570.00	90,368.00	1,126,938.00	53.0%
Dues and Memberships		5300	33,886.51	8,282.50	42,169.01	40,983.00	4,200.00	45,183.00	7.1%
Insurance		5400 - 5450	771,295.37	3,500.00	774,795.37	790,336.00	3,500.00	793,836.00	2.5%
Operations and Housekeeping Services		5500	3,031,631.58	0.00	3,031,631.58	3,180,516.00	0.00	3,180,516.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	951,182.96	396,500.28	1,347,683.24	1,306,988.00	309,700.00	1,616,688.00	20.0%
Transfers of Direct Costs		5710	(454,687.50)	454,687.50	0.00	(467,239.00)	467,239.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(67,965.96)	(31,321.82)	(99,287.78)	(77,387.00)	(36,239.00)	(113,626.00)	14.4%
Professional/Consulting Services and Operating Expenditures		5800	3,348,308.39	2,115,631.28	5,463,939.67	4,145,360.00	930,998.00	5,076,358.00	-7.1%
Communications		5900	267,334.31	19,606.16	286,940.47	398,786.00	70.00	398,856.00	39.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,177,931.35	7,418,477.25	15,596,408.60	10,354,913.00	5,668,208.00	16,023,121.00	2.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	10,000.00	10,000.00	New
Buildings and Improvements of Buildings		6200	112,843.21	181,853.78	294,696.99	0.00	116,006.00	116,006.00	-60.6%
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	170,192.69	1,481,511.10	1,651,703.79	186,952.00	203,600.00	390,552.00	-78.4%
Equipment Replacement		6500	1,011,848.00	114,843.67	1,126,691.67	2,724,635.00	35,000.00	2,759,635.00	144.9%
TOTAL, CAPITAL OUTLAY			1,294,883.90	1,778,208.55	3,073,092.45	2,911,587.00	364,606.00	3,276,193.00	6.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	4,128.00	0.00	4,128.00	20,000.00	0.00	20,000.00	384.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,667,373.00	558,967.13	2,226,340.13	2,094,991.00	519,187.00	2,614,178.00	17.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	183,808.99	0.00	183,808.99	156,625.00	0.00	156,625.00	-14.8%
Other Debt Service - Principal		7439	616,966.39	0.00	616,966.39	644,152.00	0.00	644,152.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,472,276.38	558,967.13	3,031,243.51	2,915,768.00	519,187.00	3,434,955.00	13.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(754,768.83)	754,768.83	0.00	(782,321.00)	782,321.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(596,465.55)	0.00	(596,465.55)	(637,438.00)	0.00	(637,438.00)	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,351,234.38)	754,768.83	(596,465.55)	(1,419,759.00)	782,321.00	(637,438.00)	6.9%
TOTAL, EXPENDITURES			132,862,468.58	38,967,244.92	171,829,713.50	161,583,542.00	37,585,962.00	199,169,504.00	15.9%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	36,247.03	0.00	36,247.03	20,000.00	0.00	20,000.00	-44.8%
(a) TOTAL, INTERFUND TRANSFERS IN			36,247.03	0.00	36,247.03	20,000.00	0.00	20,000.00	-44.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,133,150.00	0.00	11,133,150.00	10,197,955.00	0.00	10,197,955.00	-8.4%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	2,987.94	0.00	2,987.94	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	1,766,851.27	2,366,851.27	0.00	510,231.00	510,231.00	-78.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,736,137.94	1,766,851.27	13,502,989.21	10,197,955.00	510,231.00	10,708,186.00	-20.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	5,884.78	5,884.78	0.00	29,701.00	29,701.00	404.7%
(c) TOTAL SOURCES			0.00	5,884.78	5,884.78	0.00	29,701.00	29,701.00	404.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	6,165.00	0.00	6,165.00	5,000.00	0.00	5,000.00	-18.9%
(d) TOTAL, USES			6,165.00	0.00	6,165.00	5,000.00	0.00	5,000.00	-18.9%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,627,962.50)	14,627,962.50	0.00	(15,505,180.00)	15,505,180.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,627,962.50)	14,627,962.50	0.00	(15,505,180.00)	15,505,180.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,334,018.41)	12,866,996.01	(13,467,022.40)	(25,688,135.00)	15,024,650.00	(10,663,485.00)	-20.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	152,041,375.21	0.00	152,041,375.21	181,922,067.00	0.00	181,922,067.00	19.7%
2) Federal Revenue		8100-8299	81,854.00	13,379,082.70	13,460,936.70	0.00	15,350,923.00	15,350,923.00	14.0%
3) Other State Revenue		8300-8599	4,615,984.92	3,818,490.80	8,434,475.72	3,355,992.00	2,790,759.00	6,146,751.00	-27.1%
4) Other Local Revenue		8600-8799	1,757,379.62	4,987,229.09	6,744,608.71	1,045,846.00	3,968,391.00	5,014,237.00	-25.7%
5) TOTAL, REVENUES			158,496,593.75	22,184,802.59	180,681,396.34	186,323,905.00	22,110,073.00	208,433,978.00	15.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		75,965,624.53	28,438,637.53	104,404,262.06	91,477,612.00	26,152,710.00	117,630,322.00	12.7%
2) Instruction - Related Services	2000-2999		17,726,698.35	3,139,333.58	20,866,031.93	22,119,955.00	4,523,265.00	26,643,220.00	27.7%
3) Pupil Services	3000-3999		13,046,339.01	1,253,358.35	14,299,697.36	17,115,740.00	1,368,541.00	18,484,281.00	29.3%
4) Ancillary Services	4000-4999		2,692,761.60	0.00	2,692,761.60	2,792,317.00	1,308.00	2,793,625.00	3.7%
5) Community Services	5000-5999		18,134.08	0.00	18,134.08	33,086.00	0.00	33,086.00	82.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,243,017.30	1,268,240.16	9,511,257.46	11,128,371.00	783,321.00	11,911,692.00	25.2%
8) Plant Services	8000-8999		12,697,617.33	4,308,708.17	17,006,325.50	14,000,693.00	4,237,630.00	18,238,323.00	7.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,472,276.38	558,967.13	3,031,243.51	2,915,768.00	519,187.00	3,434,955.00	13.3%
10) TOTAL, EXPENDITURES			132,862,468.58	38,967,244.92	171,829,713.50	161,583,542.00	37,585,962.00	199,169,504.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			25,634,125.17	(16,782,442.33)	8,851,682.84	24,740,363.00	(15,475,889.00)	9,264,474.00	4.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,247.03	0.00	36,247.03	20,000.00	0.00	20,000.00	-44.8%
b) Transfers Out		7600-7629	11,736,137.94	1,766,851.27	13,502,989.21	10,197,955.00	510,231.00	10,708,186.00	-20.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	5,884.78	5,884.78	0.00	29,701.00	29,701.00	404.7%
b) Uses		7630-7699	6,165.00	0.00	6,165.00	5,000.00	0.00	5,000.00	-18.9%
3) Contributions		8980-8999	(14,627,962.50)	14,627,962.50	0.00	(15,505,180.00)	15,505,180.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,334,018.41)	12,866,996.01	(13,467,022.40)	(25,688,135.00)	15,024,650.00	(10,663,485.00)	-20.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(699,893.24)	(3,915,446.32)	(4,615,339.56)	(947,772.00)	(451,239.00)	(1,399,011.00)	-69.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,139,066.15	4,512,708.76	45,651,774.91	40,439,172.91	597,262.44	41,036,435.35	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,139,066.15	4,512,708.76	45,651,774.91	40,439,172.91	597,262.44	41,036,435.35	-10.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,139,066.15	4,512,708.76	45,651,774.91	40,439,172.91	597,262.44	41,036,435.35	-10.1%
2) Ending Balance, June 30 (E + F1e)			40,439,172.91	597,262.44	41,036,435.35	39,491,400.91	146,023.44	39,637,424.35	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	401,261.72	0.00	401,261.72	401,261.72	0.00	401,261.72	0.0%
Prepaid Expenditures		9713	11,223.00	0.00	11,223.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	597,262.44	597,262.44	0.00	146,023.96	146,023.96	-75.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,085,558.12	0.00	8,085,558.12	6,144,205.58	0.00	6,144,205.58	-24.0%
District Safety Program RS 0150	0000	9780	56,002.42		56,002.42				
Equipment Replacement RS 0170	0000	9780	445,768.67		445,768.67				
Technology Infrastructure RS 0000	0000	9780	2,340,114.42		2,340,114.42				
Textbooks RS 0000	0000	9780	2,149,103.63		2,149,103.63				
Mandated/Common Core One Time Funding RS 0000	0000	9780	1,439,581.45		1,439,581.45				
GASB 16 Vacation Accrual	0000	9780	429,007.00		429,007.00				
Textbooks RS 1100	1100	9780	1,225,980.53		1,225,980.53				
Technology Infrastructure RS 0000	0000	9780				2,340,114.42		2,340,114.42	
Textbooks RS 0000	0000	9780				2,149,103.63		2,149,103.63	
GASB 16 Vacation Accrual	0000	9780				429,007.00		429,007.00	
Textbooks RS 1100	1100	9780				1,225,980.53		1,225,980.53	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,580,166.00	0.00	5,580,166.00	5,989,501.00	0.00	5,989,501.00	7.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	26,355,964.07	0.00	26,355,964.07	26,931,432.61	(0.52)	26,931,432.09	2.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	167,815.00	163,811.00	-2.4%
3) Other State Revenue		8300-8599	22,709.00	719,745.00	3069.4%
4) Other Local Revenue		8600-8799	341,247.93	104,040.00	-69.5%
5) TOTAL, REVENUES			531,771.93	987,596.00	85.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	486,813.01	516,144.00	6.0%
2) Classified Salaries		2000-2999	169,744.33	185,733.00	9.4%
3) Employee Benefits		3000-3999	208,592.01	232,548.00	11.5%
4) Books and Supplies		4000-4999	84,943.09	265,337.00	212.4%
5) Services and Other Operating Expenditures		5000-5999	77,369.18	115,593.00	49.4%
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	5,424.31	255.00	-95.3%
9) TOTAL, EXPENDITURES			1,032,885.93	1,315,610.00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(501,114.00)	(328,014.00)	-34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	601,034.51	0.00	-100.0%
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			601,034.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,920.51	(328,014.00)	-428.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	936,564.23	1,036,484.74	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936,564.23	1,036,484.74	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,564.23	1,036,484.74	10.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	34,375.59	0.59	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,000,109.15	706,470.15	-29.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	659,829.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	289,631.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,204.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,054,665.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,461.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,718.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,180.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,036,484.74		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	9,662.00	1,689.00	-82.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	158,153.00	162,122.00	2.5%
TOTAL, FEDERAL REVENUE			167,815.00	163,811.00	-2.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	22,709.00	5,515.00	-75.7%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	714,230.00	New
TOTAL, OTHER STATE REVENUE			22,709.00	719,745.00	3069.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,854.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	137,402.60	18,773.00	-86.3%
Interagency Services		8677	82,011.67	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	113,979.37	85,267.00	-25.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			341,247.93	104,040.00	-69.5%
TOTAL, REVENUES			531,771.93	987,596.00	85.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	332,987.70	356,162.00	7.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,825.31	159,982.00	4.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			486,813.01	516,144.00	6.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	33,451.56	33,898.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	3,008.32	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	120,826.29	135,175.00	11.9%
Other Classified Salaries		2900	12,458.16	16,660.00	33.7%
TOTAL, CLASSIFIED SALARIES			169,744.33	185,733.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,500.25	51,989.00	55.2%
PERS		3201-3202	20,366.54	18,779.00	-7.8%
OASDI/Medicare/Alternative		3301-3302	25,184.40	23,243.00	-7.7%
Health and Welfare Benefits		3401-3402	104,864.70	112,123.00	6.9%
Unemployment Insurance		3501-3502	323.98	347.00	7.1%
Workers' Compensation		3601-3602	11,388.57	12,209.00	7.2%
OPEB, Allocated		3701-3702	12,963.57	13,858.00	6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			208,592.01	232,548.00	11.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	New
Books and Other Reference Materials		4200	10,266.45	0.00	-100.0%
Materials and Supplies		4300	68,585.73	262,252.00	282.4%
Noncapitalized Equipment		4400	6,090.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			84,943.09	265,337.00	212.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,244.79	1,250.00	-89.8%
Dues and Memberships		5300	1,932.53	1,606.00	-16.9%
Insurance		5400-5450	2,458.41	2,512.00	2.2%
Operations and Housekeeping Services		5500	16,063.90	25,000.00	55.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,645.95	5,200.00	215.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,442.13	6,545.00	47.3%
Professional/Consulting Services and Operating Expenditures		5800	38,562.88	71,330.00	85.0%
Communications		5900	18.59	2,150.00	11465.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,369.18	115,593.00	49.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,424.31	255.00	-95.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,424.31	255.00	-95.3%
TOTAL, EXPENDITURES			1,032,885.93	1,315,610.00	27.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	601,034.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			601,034.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			601,034.51	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	167,815.00	163,811.00	-2.4%
3) Other State Revenue		8300-8599	22,709.00	719,745.00	3069.4%
4) Other Local Revenue		8600-8799	341,247.93	104,040.00	-69.5%
5) TOTAL, REVENUES			531,771.93	987,596.00	85.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		538,914.11	758,615.00	40.8%
2) Instruction - Related Services	2000-2999		396,863.79	447,098.00	12.7%
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		5,424.31	255.00	-95.3%
8) Plant Services	8000-8999		91,683.72	109,842.00	19.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,032,885.93	1,315,610.00	27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(501,114.00)	(328,014.00)	-34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	601,034.51	0.00	-100.0%
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			601,034.51	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,920.51	(328,014.00)	-428.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	936,564.23	1,036,484.74	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936,564.23	1,036,484.74	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,564.23	1,036,484.74	10.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	34,375.59	0.59	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,000,109.15	706,470.15	-29.4%
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%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,926,487.06	1,945,982.00	1.0%
4) Other Local Revenue		8600-8799	85,768.31	90,359.00	5.4%
5) TOTAL, REVENUES			2,012,255.37	2,036,341.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	592,707.29	671,932.00	13.4%
2) Classified Salaries		2000-2999	464,272.96	428,155.00	-7.8%
3) Employee Benefits		3000-3999	416,769.12	449,630.00	7.9%
4) Books and Supplies		4000-4999	231,970.70	555,068.00	139.3%
5) Services and Other Operating Expenditures		5000-5999	38,968.93	33,049.00	-15.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,734.75	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	77,959.58	92,624.00	18.8%
9) TOTAL, EXPENDITURES			1,856,383.33	2,264,193.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			155,872.04	(227,852.00)	-246.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,034.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,034.83)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,837.21	(227,852.00)	-247.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,014.87	227,852.08	212.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,014.87	227,852.08	212.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,014.87	227,852.08	212.1%
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					
		9740	227,852.08	0.08	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,419.52		
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	391,094.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			460,540.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	32,367.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,321.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			232,688.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			227,852.08		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,926,487.06	1,945,982.00	1.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,926,487.06	1,945,982.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,949.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	83,819.27	90,359.00	7.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,768.31	90,359.00	5.4%
TOTAL, REVENUES			2,012,255.37	2,036,341.00	1.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	486,044.25	555,816.00	14.3%
Certificated Pupil Support Salaries		1200	20,411.52	24,180.00	18.5%
Certificated Supervisors' and Administrators' Salaries		1300	86,251.52	92,136.00	6.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			592,707.29	671,932.00	13.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	354,444.19	345,123.00	-2.6%
Classified Support Salaries		2200	18,285.83	18,817.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,537.46	31,811.00	-2.2%
Other Classified Salaries		2900	59,005.48	32,404.00	-45.1%
TOTAL, CLASSIFIED SALARIES			464,272.96	428,155.00	-7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,456.33	55,423.00	56.3%
PERS		3201-3202	47,125.01	37,733.00	-19.9%
OASDI/Medicare/Alternative		3301-3302	55,039.27	50,688.00	-7.9%
Health and Welfare Benefits		3401-3402	239,365.64	264,743.00	10.6%
Unemployment Insurance		3501-3502	514.39	540.00	5.0%
Workers' Compensation		3601-3602	18,072.80	18,987.00	5.1%
OPEB, Allocated		3701-3702	20,951.93	21,516.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	243.75	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			416,769.12	449,630.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,795.26	0.00	-100.0%
Materials and Supplies		4300	170,493.00	545,068.00	219.7%
Noncapitalized Equipment		4400	37,956.95	0.00	-100.0%
Food		4700	11,725.49	10,000.00	-14.7%
TOTAL, BOOKS AND SUPPLIES			231,970.70	555,068.00	139.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,809.39	5,599.00	-28.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,800.00	1,000.00	-82.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,517.09	6,200.00	-17.5%
Professional/Consulting Services and Operating Expenditures		5800	17,842.45	20,250.00	13.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,968.93	33,049.00	-15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,734.75	33,735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,734.75	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	77,959.58	92,624.00	18.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,959.58	92,624.00	18.8%
TOTAL, EXPENDITURES			1,856,383.33	2,264,193.00	22.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,034.83	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,034.83	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,034.83)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,926,487.06	1,945,982.00	1.0%
4) Other Local Revenue		8600-8799	85,768.31	90,359.00	5.4%
5) TOTAL REVENUES			2,012,255.37	2,036,341.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,413,605.67	1,830,790.00	29.5%
2) Instruction - Related Services	2000-2999		267,750.34	229,748.00	-10.9%
3) Pupil Services	3000-3999		39,441.31	43,318.00	9.8%
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		77,959.58	92,624.00	18.8%
8) Plant Services	8000-8999		33,891.48	33,978.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL EXPENDITURES			1,856,353.33	2,264,193.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			155,872.04	(227,852.00)	-246.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,034.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,034.83)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,837.21	(227,852.00)	-247.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,014.87	227,852.08	212.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,014.87	227,852.08	212.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,014.87	227,852.08	212.1%
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					
		9740	227,852.08	0.08	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,013,382.93	9,477,126.00	-5.4%
3) Other State Revenue		8300-8599	803,591.61	750,441.00	-6.6%
4) Other Local Revenue		8600-8799	541,049.75	833,667.00	54.1%
5) TOTAL REVENUES			11,358,004.29	11,061,234.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,802,948.19	2,989,480.00	6.7%
3) Employee Benefits		3000-3999	1,629,585.05	1,748,325.00	7.3%
4) Books and Supplies		4000-4999	6,608,047.80	5,973,948.00	-9.6%
5) Services and Other Operating Expenditures		5000-5999	387,879.87	470,162.00	21.2%
6) Capital Outlay		6000-6999	96,341.10	150,000.00	55.7%
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	513,081.66	544,559.00	6.1%
9) TOTAL EXPENDITURES			12,037,883.67	11,876,474.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(679,879.38)	(815,240.00)	19.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,987.94	0.00	-100.0%
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			2,987.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(676,891.44)	(815,240.00)	20.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,986,229.56	4,309,338.12	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,986,229.56	4,309,338.12	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,229.56	4,309,338.12	-13.6%
2) Ending Balance, June 30 (E + F1e)			4,309,338.12	3,494,098.12	-18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	219,479.73	219,479.73	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,086,718.39	3,271,478.39	-19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,515,956.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	14,851.26		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,608,493.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	38,176.22		
6) Stores		9320	219,479.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,400,097.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	84,669.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,090.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			90,759.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,309,338.12		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,013,362.93	9,477,126.00	-5.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,013,362.93	9,477,126.00	-5.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	803,591.61	750,441.00	-6.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			803,591.61	750,441.00	-6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	456,980.01	709,471.00	55.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,701.82	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	66,367.92	124,196.00	87.1%
TOTAL, OTHER LOCAL REVENUE			541,049.75	833,667.00	54.1%
TOTAL, REVENUES			11,358,004.29	11,061,234.00	-2.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,150,469.59	2,293,824.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	232,673.63	246,168.00	5.8%
Clerical, Technical and Office Salaries		2400	419,804.97	449,488.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,802,948.19	2,989,480.00	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	273,320.35	278,121.00	1.8%
OASDI/Medicare/Alternative		3301-3302	206,075.64	228,046.00	10.7%
Health and Welfare Benefits		3401-3402	1,034,489.43	1,119,799.00	8.2%
Unemployment Insurance		3501-3502	1,347.09	1,490.00	10.6%
Workers' Compensation		3601-3602	47,395.86	52,818.00	11.4%
OPEB, Allocated		3701-3702	55,564.53	58,851.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,392.15	9,200.00	-19.2%
TOTAL, EMPLOYEE BENEFITS			1,629,585.05	1,748,325.00	7.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	448,549.06	381,086.00	-15.0%
Noncapitalized Equipment		4400	144,882.22	150,000.00	3.5%
Food		4700	6,014,616.52	5,442,862.00	-9.5%
TOTAL, BOOKS AND SUPPLIES			6,608,047.80	5,973,948.00	-9.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,936.71	34,817.00	66.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	10,710.69	10,800.00	0.8%
Operations and Housekeeping Services		5500	69,059.71	101,841.00	47.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,783.06	117,734.00	29.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,328.56	100,881.00	15.5%
Professional/Consulting Services and Operating Expenditures		5800	98,403.18	91,500.00	-7.0%
Communications		5900	10,657.96	12,589.00	18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,879.87	470,162.00	21.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	96,341.10	100,000.00	3.8%
Equipment Replacement		6500	0.00	50,000.00	New
TOTAL, CAPITAL OUTLAY			96,341.10	150,000.00	55.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	513,081.66	544,559.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			513,081.66	544,559.00	6.1%
TOTAL, EXPENDITURES			12,037,883.67	11,876,474.00	-1.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	2,987.94	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,987.94	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,987.94	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,013,362.93	9,477,126.00	-5.4%
3) Other State Revenue		8300-8599	803,591.61	750,441.00	-6.6%
4) Other Local Revenue		8600-8799	541,049.75	833,667.00	54.1%
5) TOTAL, REVENUES			11,358,004.29	11,061,234.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,210,424.09	10,954,908.00	-2.3%
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		513,081.66	544,559.00	6.1%
8) Plant Services	8000-8999		314,377.92	377,007.00	19.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,037,883.67	11,876,474.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(679,879.38)	(815,240.00)	19.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,987.94	0.00	-100.0%
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			2,987.94	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(676,891.44)	(815,240.00)	20.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,986,229.56	4,309,338.12	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,986,229.56	4,309,338.12	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,229.56	4,309,338.12	-13.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	219,479.73	219,479.73	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,086,718.39	3,271,478.39	-19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	750,000.00	750,000.00	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	2,742.38	0.00	-100.0%
5) TOTAL, REVENUES			752,742.38	750,000.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	778,392.75	663,345.00	-14.8%
6) Capital Outlay		6000-6999	1,741,401.07	596,886.00	-65.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,519,793.82	1,260,231.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,767,051.44)	(510,231.00)	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,766,851.27	510,231.00	-71.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,766,851.27	510,231.00	-71.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200.17	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200.17	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200.17	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,179.12		
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	1,294,302.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,348,481.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39,702.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,308,779.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,348,481.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	750,000.00	750,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			750,000.00	750,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	2,742.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,742.38	0.00	-100.0%
TOTAL, REVENUES			752,742.38	750,000.00	-0.4%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	758,612.75	663,345.00	-12.6%
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	19,780.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			778,392.75	663,345.00	-14.8%
CAPITAL OUTLAY					
Land Improvements		6170	218,927.50	98,316.00	-55.1%
Buildings and Improvements of Buildings		6200	1,478,487.57	498,570.00	-66.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	43,986.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,741,401.07	596,886.00	-65.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,519,793.82	1,260,231.00	-50.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,766,851.27	510,231.00	-71.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,766,851.27	510,231.00	-71.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,766,851.27	510,231.00	-71.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	750,000.00	750,000.00	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	2,742.38	0.00	-100.0%
5) TOTAL, REVENUES			752,742.38	750,000.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,519,793.82	1,260,231.00	-50.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,519,793.82	1,260,231.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,767,051.44)	(510,231.00)	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,766,851.27	510,231.00	-71.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,766,851.27	510,231.00	-71.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			(200.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200.17	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200.17	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200.17	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,065.50	64,250.00	-38.8%
5) TOTAL REVENUES			105,065.50	64,250.00	-38.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,784,462.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			17,784,462.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,679,396.50)	64,250.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,063,258.76	14,076,784.00	1223.9%
2) Other Sources/Uses					
a) Sources		8930-8979	17,784,462.00	4,438,556.00	-75.0%
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			16,721,203.24	(9,638,228.00)	-157.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(958,193.26)	(9,573,978.00)	899.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,612,259.63	12,654,066.37	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,612,259.63	12,654,066.37	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,612,259.63	12,654,066.37	-7.0%
2) Ending Balance, June 30 (E + F1e)			12,654,066.37	3,080,088.37	-75.7%
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	12,654,066.37	3,080,088.37	-75.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,316,057.34		
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			13,316,057.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	661,990.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			661,990.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,654,066.37		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	105,065.50	64,250.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,065.50	64,250.00	-38.8%
TOTAL, REVENUES			105,065.50	64,250.00	-38.8%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,549,462.00	0.00	-100.0%
Other Debt Service - Principal		7439	16,235,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,784,462.00	0.00	-100.0%
TOTAL, EXPENDITURES			17,784,462.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	1,063,258.76	14,076,784.00	1223.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,063,258.76	14,076,784.00	1223.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	17,784,462.00	4,438,556.00	-75.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			17,784,462.00	4,438,556.00	-75.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,721,203.24	(9,638,228.00)	-157.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,055.50	64,250.00	-38.8%
5) TOTAL, REVENUES			105,055.50	64,250.00	-38.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,784,462.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			17,784,462.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,679,396.50)	64,250.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,063,258.76	14,076,784.00	1223.9%
2) Other Sources/Uses					
a) Sources		8930-8979	17,784,462.00	4,438,556.00	-75.0%
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			16,721,203.24	(9,638,228.00)	-157.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(958,193.26)	(9,573,978.00)	899.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,612,259.63	12,654,066.37	-7.0%
b) Audil Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,612,259.63	12,654,066.37	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,612,259.63	12,654,066.37	-7.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,654,066.37	3,080,088.37	-75.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commilments (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%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,089,566.21	2,822,277.00	35.1%
5) TOTAL REVENUES			2,089,566.21	2,822,277.00	35.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50.00	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			50.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,089,516.21	2,822,277.00	35.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,270.03	1,219,540.00	-11.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,375,270.03)	(1,219,540.00)	-11.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			714,246.18	1,602,737.00	124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,125,805.22	5,840,051.40	13.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,125,805.22	5,840,051.40	13.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,125,805.22	5,840,051.40	13.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,651,766.34	7,253,303.34	28.3%
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	188,285.06	189,485.06	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,834,269.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,812.24		
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			5,840,081.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,840,051.40		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	681,762.94	801,077.00	17.5%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	42,536.06	21,200.00	-50.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,365,267.21	2,000,000.00	46.5%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,089,566.21	2,822,277.00	35.1%
TOTAL, REVENUES			2,089,566.21	2,822,277.00	35.1%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	68,160.00	16,400.00	-75.9%
Other Authorized Interfund Transfers Out		7619	1,307,110.03	1,203,140.00	-8.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,375,270.03	1,219,540.00	-11.3%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,375,270.03)	(1,219,540.00)	-11.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,069,566.21	2,822,277.00	35.1%
5) TOTAL REVENUES			2,069,566.21	2,822,277.00	35.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		50.00	0.00	-100.0%
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			50.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,069,516.21	2,822,277.00	35.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,270.03	1,219,540.00	-11.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,375,270.03)	(1,219,540.00)	-11.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			714,246.18	1,602,737.00	124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,125,805.22	5,840,051.40	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,125,805.22	5,840,051.40	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,125,805.22	5,840,051.40	13.9%
2) Ending Balance, June 30 (E + F1e)			5,840,051.40	7,442,788.40	27.4%
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	5,651,766.34	7,253,303.34	28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	188,285.06	189,485.06	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,722.81	20,000.00	-32.7%
5) TOTAL REVENUES			29,722.81	20,000.00	-32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,994.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	32,030.58	82,731.00	95.8%
6) Capital Outlay		6000-6999	1,105,506.85	16,790,199.00	1418.8%
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			1,139,532.48	16,852,930.00	1378.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,109,809.67)	(16,832,930.00)	1416.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8000-8029	1,131,418.76	14,093,184.00	1145.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,131,418.76	14,093,184.00	1145.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			21,609.09	(2,739,746.00)	-12778.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,822,968.93	3,844,578.02	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,822,968.93	3,844,578.02	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,822,968.93	3,844,578.02	0.6%
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	2,759,746.51	0.51	-100.0%
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	1,084,831.51	1,104,831.51	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,376,218.27		
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	661,990.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,038,209.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	193,631.22		
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			193,631.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,844,578.02		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,722.81	20,000.00	-32.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,722.81	20,000.00	-32.7%
TOTAL, REVENUES			29,722.81	20,000.00	-32.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,994.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,994.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,004.00	2,121.00	111.3%
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	31,026.56	60,610.00	95.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,030.56	62,731.00	95.8%
CAPITAL OUTLAY					
Land		6100	741,132.90	2,667,707.00	259.9%
Land Improvements		6170	94,182.80	72,458.00	-23.1%
Buildings and Improvements of Buildings		6200	270,191.25	13,988,500.00	5077.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	61,534.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,105,506.95	16,790,199.00	1418.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,139,532.48	16,852,930.00	1378.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,131,418.76	14,093,184.00	1145.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,131,418.76	14,093,184.00	1145.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,131,416.76	14,093,184.00	1145.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,722.81	20,000.00	-32.7%
5) TOTAL REVENUES			29,722.81	20,000.00	-32.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,139,532.48	16,852,930.00	1378.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,139,532.48	16,852,930.00	1378.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,109,809.67)	(16,832,930.00)	1418.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,131,418.76	14,093,184.00	1145.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,131,418.76	14,093,184.00	1145.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,609.09	(2,739,746.00)	-12778.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,822,968.93	3,844,578.02	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,822,968.93	3,844,578.02	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,968.93	3,844,578.02	0.6%
2) Ending Balance, June 30 (E + F1e)			3,844,578.02	1,104,832.02	-71.3%
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	2,759,748.51	0.51	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,084,831.51	1,104,831.51	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,646.38	11,500.00	-71.0%
5) TOTAL, REVENUES			39,646.38	11,500.00	-71.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,850.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	162,000.06	55,534.00	-65.9%
6) Capital Outlay		6000-6999	2,199,791.02	4,431,127.00	101.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,372,571.42	4,486,661.00	89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,332,925.04)	(4,475,161.00)	91.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,133,150.00	10,197,955.00	-8.4%
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			11,133,150.00	10,197,955.00	-8.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,800,224.96	5,722,794.00	-35.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,993,148.06	13,793,373.02	176.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,993,148.06	13,793,373.02	176.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,148.06	13,793,373.02	176.2%
2) Ending Balance, June 30 (E + F1e)			13,793,373.02	19,516,167.02	41.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,793,373.02	19,516,167.02	41.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,780,113.13		
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	1,255,757.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,035,870.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,242,497.48		
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			1,242,497.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,793,373.02		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	39,646.38	11,500.00	-71.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,646.38	11,500.00	-71.0%
TOTAL, REVENUES			39,646.38	11,500.00	-71.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,850.34	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,850.34	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	162,930.06	55,534.00	-65.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,930.06	55,534.00	-65.9%
CAPITAL OUTLAY					
Land		6100	99,036.81	26,015.00	-73.7%
Land Improvements		6170	1,690,502.02	409,600.00	-75.8%
Buildings and Improvements of Buildings		6200	395,766.76	3,950,512.00	898.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,485.43	45,000.00	210.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,199,791.02	4,431,127.00	101.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,372,571.42	4,486,661.00	89.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	11,133,150.00	10,197,955.00	-8.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,133,150.00	10,197,955.00	-8.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,133,150.00	10,197,955.00	-8.4%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,646.38	11,500.00	-71.0%
5) TOTAL, REVENUES			39,646.38	11,500.00	-71.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,372,571.42	4,486,661.00	89.1%
9) Other Outgo	9000-9999	Except 7500-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,372,571.42	4,486,661.00	89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,332,925.04)	(4,475,161.00)	91.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,133,150.00	10,197,955.00	-8.4%
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			11,133,150.00	10,197,955.00	-8.4%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,800,224.96	5,722,794.00	-35.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,993,148.06	13,793,373.02	176.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,993,148.06	13,793,373.02	176.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,148.06	13,793,373.02	176.2%
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	13,793,373.02	19,516,167.02	41.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,392.78	21,822.00	-49.7%
4) Other Local Revenue		8600-8799	4,068,613.40	2,251,051.00	-44.9%
5) TOTAL REVENUES			4,132,006.18	2,272,873.00	-45.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299, 7400-7499	3,919,634.74	5,445,403.00	38.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,919,634.74	5,445,403.00	38.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			212,371.44	(3,172,530.00)	-1593.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	894,497.24	0.00	-100.0%
b) Transfers Out		7600-7629	894,497.24	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,371.44	(3,172,530.00)	-1593.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,894,194.63	4,106,566.07	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,894,194.63	4,106,566.07	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,894,194.63	4,106,566.07	5.5%
2) Ending Balance, June 30 (E + F1e)			4,106,566.07	934,036.07	-77.3%
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	4,106,566.07	934,036.07	-77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,106,566.07		
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			4,106,566.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,106,566.07		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	43,392.78	21,822.00	-49.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,392.78	21,822.00	-49.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,877,653.57	2,027,819.00	-47.7%
Unsecured Roll		8612	247,771.59	223,232.00	-9.9%
Prior Years' Taxes		8613	(127,321.76)	0.00	-100.0%
Supplemental Taxes		8614	78,680.78	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,829.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,088,613.40	2,251,051.00	-44.9%
TOTAL, REVENUES			4,132,006.18	2,272,873.00	-45.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,747,250.00	4,630,000.00	68.5%
Bond Interest and Other Service Charges		7434	1,172,384.74	815,403.00	-30.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,919,634.74	5,445,403.00	38.9%
TOTAL, EXPENDITURES			3,919,634.74	5,445,403.00	38.9%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	894,497.24	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			894,497.24	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	894,497.24	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			894,497.24	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,392.78	21,822.00	-49.7%
4) Other Local Revenue		8600-8799	4,088,613.40	2,251,051.00	-44.9%
5) TOTAL REVENUES			4,132,006.18	2,272,873.00	-45.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,919,634.74	5,445,403.00	38.9%
10) TOTAL EXPENDITURES			3,919,634.74	5,445,403.00	38.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			212,371.44	(3,172,530.00)	-1593.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	894,497.24	0.00	-100.0%
b) Transfers Out		7600-7629	894,497.24	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,371.44	(3,172,530.00)	-1583.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,894,194.63	4,106,566.07	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,894,194.63	4,106,566.07	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,894,194.63	4,106,566.07	5.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,106,566.07	934,036.07	-77.3%
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%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,280.55	2,500.00	-23.8%
5) TOTAL REVENUES			3,280.55	2,500.00	-23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,519,913.82	1,183,140.00	-22.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,519,913.82	1,183,140.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,516,633.27)	(1,180,640.00)	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,270,863.00	1,183,140.00	-6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,270,863.00	1,183,140.00	-6.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(245,770.27)	2,500.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,069.08	763,298.81	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,069.08	763,298.81	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,069.08	763,298.81	-24.4%
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	737,796.07	740,298.07	0.3%
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	25,500.74	25,500.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	763,298.81		
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			763,298.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			763,298.81		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	3,280.55	2,500.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,280.55	2,500.00	-23.8%
TOTAL, REVENUES			3,280.55	2,500.00	-23.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	649,913.82	603,140.00	-7.2%
Other Debt Service - Principal		7439	870,000.00	580,000.00	-33.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,519,913.82	1,183,140.00	-22.2%
TOTAL, EXPENDITURES			1,519,913.82	1,183,140.00	-22.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,270,863.00	1,183,140.00	-6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,270,863.00	1,183,140.00	-6.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,270,863.00	1,183,140.00	-6.9%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,280.55	2,500.00	-23.8%
5) TOTAL, REVENUES			3,280.55	2,500.00	-23.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,519,913.82	1,183,140.00	-22.2%
10) TOTAL, EXPENDITURES			1,519,913.82	1,183,140.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,516,633.27)	(1,180,640.00)	-22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,270,863.00	1,183,140.00	-6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,270,863.00	1,183,140.00	-6.9%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(245,770.27)	2,500.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,069.08	763,298.81	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,069.08	763,298.81	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,069.08	763,298.81	-24.4%
2) Ending Balance, June 30 (E + F1e)			763,298.81	765,798.81	0.3%
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			737,798.07	740,298.07	0.3%
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	25,500.74	25,500.74	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	986.46	415.00	-57.9%
5) TOTAL REVENUES			986.46	415.00	-57.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,500.00	16,795.00	273.2%
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			4,500.00	16,795.00	273.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(3,513.54)	(16,380.00)	366.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,513.54)	(16,380.00)	366.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,306.73	57,793.19	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,306.73	57,793.19	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,306.73	57,793.19	-5.7%
2) Ending Net Position, June 30 (E + F1e)			57,793.19	41,413.19	-28.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	55,445.09	39,050.09	-29.6%
c) Unrestricted Net Position		9790	2,348.10	2,363.10	0.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,276.60		
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	516.59		
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			57,793.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			57,793.19		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	986.46	415.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			986.46	415.00	-57.9%
TOTAL, REVENUES			986.46	415.00	-57.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	4,500.00	16,795.00	273.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,500.00	16,795.00	273.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,500.00	16,795.00	273.2%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	986.46	415.00	-57.9%
5) TOTAL, REVENUES			986.46	415.00	-57.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		4,500.00	16,795.00	273.2%
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, EXPENSES			4,500.00	16,795.00	273.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,513.54)	(16,380.00)	366.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,513.54)	(16,380.00)	366.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,306.73	57,793.19	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,306.73	57,793.19	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,306.73	57,793.19	-5.7%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	55,445.09	39,050.09	-29.6%
c) Unrestricted Net Position		9790	2,348.10	2,363.10	0.6%

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,796.15	18,716.68	18,800.01	19,072.33	19,072.33	19,072.33
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,796.15	18,716.68	18,800.01	19,072.33	19,072.33	19,072.33
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	12.32	12.32	12.32	12.32	12.32	12.32
b. Special Education-Special Day Class	197.96	197.96	197.96	197.96	197.96	197.96
c. Special Education-NPS/LCI						
d. Special Education Extended Year	11.91	11.91	11.91	11.91	11.91	11.91
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)	222.19	222.19	222.19	222.19	222.19	222.19
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,018.34	18,938.87	19,022.20	19,294.52	19,294.52	19,294.52
7. Adults in Correctional Facilities	14.53	14.53	14.53	14.53	14.53	14.53
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	812,242.61		812,242.61	4,421,088.30	72,590.00	5,160,740.91
Total capital assets not being depreciated	14,575,574.77	0.00	14,575,574.77	4,421,088.30	72,590.00	18,924,073.07
Capital assets being depreciated:						
Land Improvements	15,872,966.04		15,872,966.04	368,345.14		16,241,311.18
Buildings	222,465,146.71		222,465,146.71	951,280.98		223,416,427.69
Equipment	20,788,322.34		20,788,322.34	2,501,732.20	858,892.86	22,431,161.68
Total capital assets being depreciated	259,126,435.09	0.00	259,126,435.09	3,821,358.32	858,892.86	262,088,900.55
Accumulated Depreciation for:						
Land Improvements	(3,654,766.54)		(3,654,766.54)	(726,608.47)		(4,381,375.01)
Buildings	(60,324,151.04)		(60,324,151.04)	(4,226,568.30)		(64,550,719.34)
Equipment	(15,742,739.10)		(15,742,739.10)	(1,288,242.33)	(856,755.54)	(16,174,225.89)
Total accumulated depreciation	(79,721,656.68)	0.00	(79,721,656.68)	(6,241,419.10)	(856,755.54)	(85,106,320.24)
Total capital assets being depreciated, net	179,404,778.41	0.00	179,404,778.41	(2,420,060.78)	2,137.32	176,982,580.31
Governmental activity capital assets, net	193,980,353.18	0.00	193,980,353.18	2,001,027.52	74,727.32	195,906,653.38
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$113,184,001.26
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$113,184,001.26
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	5.38%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2015

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Cecilia Belmontes-De Anda
Name
Fiscal Manager
Title
(559) 662-6226 ext. 226
Telephone
cbelmontes-deanda@maderacoe.us
E-mail Address

For School District:

Teri Bradshaw
Name
Director of Fiscal Services
Title
(559) 675-4500 ext. 208
Telephone
teribradshaw@maderausd.org
E-mail Address

2014-2015 Unaudited Actuals
SUMMARY SHEET
ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	FN 13	GRAND TOTAL
1) Prior Year Carryover	3,222,065.04	9,124.81	-	-	3,231,189.85
2) A. Current Year Award	15,642,379.87	172,185.90	2,053,306.36	-	17,867,872.13
B. (Federal) Transferability (NCLB)	(5,107.54)	-	-	-	(5,107.54)
B. Other adjustments	(3,560.57)	-	(192,001.03)	-	(195,561.60)
C. (Fed) Other adjustments	-	-	-	-	-
C/D. Adj Current Yr Award (sum lines 2a thru 2c)	15,633,711.76	172,185.90	1,861,305.33	-	17,667,202.99
3) Required Matching Funds Other	-	-	-	-	-
4) Total Available Award (sum lines 1,2e,3)	18,855,776.80	181,310.71	1,861,305.33	-	20,898,392.84
*Check 4 from all sheets	18,855,774.80	181,310.71	1,861,305.33	-	20,898,390.84
REVENUES					
5) Unearned Revenue Deferred from Prior Year	90,916.82	13,495.71	-	-	104,412.53
6) Cash Received in Current Year	12,863,807.19	56,014.59	1,619,211.76	-	14,559,033.54
7) Contributed Matching Funds	-	-	(153,923.00)	-	(153,923.00)
8) Total Available (sum lines 5, 6, & 7)	12,974,724.01	69,510.30	1,465,288.76	-	14,509,523.07
*Check 8) from all sheets	12,974,724.01	69,510.30	1,465,288.76	-	14,509,523.07
EXPENDITURES					
9) Donor-Authorized Expenditures	15,950,613.40	181,310.71	1,856,383.33	-	17,988,307.44
10) Non Donor-Authorized Expenditures	-	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	15,950,613.40	181,310.71	1,856,383.33	-	17,988,307.44
*Check 11) from all sheets	15,950,613.40	181,310.71	1,856,383.33	-	17,988,307.44
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(2,975,889.39)	(111,800.41)	(391,094.57)	-	(3,478,784.37)
13a) Unearned Revenue	33,732.88	-	-	-	33,732.88
13b) Accounts Payable	-	-	-	-	-
13c) Accounts Receivable	3,009,622.27	111,800.41	391,094.57	-	3,512,517.25
*Check 13) from all sheets	(2,975,889.39)	(111,800.41)	(391,094.57)	-	(3,478,784.37)
14) Unused Grant Award Calculation (line 4 minus line 9)	2,905,163.40	-	4,922.00	-	2,910,085.40
*Check 14) from all sheets	2,905,161.40	-	4,922.00	-	2,910,083.40
15) If Carryover is allowed, enter line 14 amt Here	2,905,161.40	-	4,922.00	-	2,910,083.40
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,950,613.40	181,310.71	2,010,306.33	-	18,142,230.44
*Check 16) from all sheets	15,950,613.40	181,310.71	2,010,306.33	-	18,142,230.44

2014-2015 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

FEDERAL CATALOG NUMBER	TITLE I	TITLE I	TITLE I MIGRANT ED				
RESOURCE CODE	3010 - YR 4	3010 - YR 5	3060	3060	3060	3060	3061
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3010	FN 01/ RS 3010	FN 01/ de0760	FN 01/ de0770	FN 01/ de4260	FN 01/ de4600	FN 01/ de4600
AWARD							
1) Prior Year Carryover	1,370,270.83						
2) A. Current Year Award		7,435,619.00	54,546.00	54,544.00	57,852.00	48,004.00	66,826.00
B. Transferability (NCLB)							(5,107.54)
C. Other Adjustments					(2,080.90)	(50.92)	
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	-	7,435,619.00	54,544.00	54,544.00	55,771.10	47,953.08	61,718.46
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	1,370,270.83	7,435,619.00	54,544.00	54,544.00	55,771.10	47,953.08	61,718.46
REVENUES							
5) Unearned Revenue Deferred from Prior Year			-	-	-	-	-
6) Cash Received in Current Year	1,370,270.83	5,051,715.00	43,197.33	35,297.37	25,258.03	-	61,718.46
7) Contributed Matching Funds							
8) Total Available (sum lines 5, 6 & 7)	1,370,270.83	5,051,715.00	43,197.33	35,297.37	25,258.03	-	61,718.46
EXPENDITURES							
9) Donor-Authorized Expenditures	1,370,270.83	5,855,226.20	54,544.00	54,544.00	55,771.10	47,953.08	61,718.46
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	1,370,270.83	5,855,226.20	54,544.00	54,544.00	55,771.10	47,953.08	61,718.46
12) Amounts Included in Line 6 above for Prior Year Adjustments							
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	(803,611.20)	(11,346.67)	(19,246.63)	(30,513.07)	(47,953.08)	-
13A) Unearned Revenue	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	-	803,611.20	11,346.67	19,246.63	30,513.07	47,953.08	-
14) Unused Grant Award Calculation (line 4 minus line 9)	-	1,580,392.80	-	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here	-	1,580,392.80					
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,370,270.83	5,855,226.20	54,544.00	54,544.00	55,771.10	47,953.08	61,718.46

2014-2015 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	SP ED:IDEA BASIC	SP ED:IDEA BASIC	VOC ED				NCLB-TITLE II, A	NCLB-TITLE II, A
RESOURCE CODE	3310	3311	3550	3725	3725	3725	4035 - PY4	4035 -PY5
REVENUE OBJECT	8181	8181	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3550	sl400/yr4	sl4e490/yr 4	TOTAL	FN 01/ RS 4035	FN 01/ RS 4035
AWARD								
1) Prior Year Carryover				127,074.25	142,987.83	270,062.08	769,229.83	
2) A. Current Year Award	1,269,903.00	1,428.75	233,797.00	-	-	-		923,577.00
B. Transferability (NCLB)						-		
C. Other Adjustments	(1,428.75)					-		
D. Adj Current Yr Award						-		
(sum lines 2a, 2b, & 2c)	1,268,474.25	1,428.75	233,797.00	-	-	-	-	923,577.00
3) Required Matching Funds/Other						-		
4) Total Available Award								
(sum lines 1,2d, 3)	1,268,474.25	1,428.75	233,797.00	127,074.25	142,987.83	270,062.08	769,229.83	923,577.00
REVENUES								
5) Unearned Revenue Deferred from Prior Year						-		
6) Cash Received in Current Year	979,202.25	1,428.75	98,127.88	8,197.05		8,197.05	628,773.83	-
7) Contributed Matching Funds								
8) Total Available (sum lines 5, 6 & 7)	979,202.25	1,428.75	98,127.88	8,197.05	-	8,197.05	628,773.83	-
EXPENDITURES								
9) Donor-Authorized Expenditures	1,268,474.25	1,428.75	233,797.00	127,074.25	142,987.83	270,062.08	769,229.83	248,455.19
10) Non Donor-Authorized expenditures						-		
11) Total Expenditures (line 9 & line 10)	1,268,474.25	1,428.75	233,797.00	127,074.25	142,987.83	270,062.08	769,229.83	248,455.19
12) Amounts Included in Line 6 above for Prior Year Adjustments	-					-		
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(289,272.00)	-	(135,669.12)	(118,877.20)	(142,987.83)	(261,865.03)	(140,456.00)	(248,455.19)
13A) Unearned Revenue	-	-	-	-	-	-	-	-
13B) Accounts Payable								
13C) Accounts Receivable	289,272.00	-	135,669.12	118,877.20	142,987.83	261,865.03	140,456.00	248,455.19
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	-	-	-	675,121.81
15) If Carryover is allowed, enter line 14 amount here	-	-	-	-	-	-	-	675,121.81
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,268,474.25	1,428.75	233,797.00	127,074.25	142,987.83	270,062.08	769,229.83	248,455.19

2014-2015 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY)	TITLE II, EETT 4124 - PY0 8290 FN 01/ de0740	TITLE II, EETT 4124 - PY0 8290 FN 01/ de0741	TITLE II, EETT 4124 - PY0 8290 FN 01/ de0742	TITLE II, EETT 4124 - PY5 8290 FN 01/ de0740	TITLE II, EETT 4124 - PY5 8290 FN 01/ de0741	TITLE II, EETT 4124 - PY5 8290 FN 01/ de0742	TITLE III-LEP 4203 - PY4 8290 FN 01/RS 4203	TITLE III-LEP 4203 - YR5 8290 FN 01/RS 4203
AWARD								
1) Prior Year Carryover	267,885.15	51,766.58	165,026.87				195,376.47	
2) A. Current Year Award				1,849,878.00	200,000.00	260,000.00		625,344.00
B. Transferability (NCLB)								
C. Other Adjustments								
D. Adj Current Yr Award								
(sum lines 2a, 2b, & 2c)	-	-	-	1,849,878.00	200,000.00	260,000.00	-	625,344.00
3) Required Matching Funds/Other								
4) Total Available Award (sum lines 1,2d, 3)	267,885.15	51,766.58	165,026.87	1,849,878.00	200,000.00	260,000.00	195,376.47	625,344.00
REVENUES								
5) Unearned Revenue Deferred from Prior Year	12.75	13,084.59	45,026.87					
6) Cash Received in Current Year	267,872.40	38,681.99	120,000.00	1,544,505.60	100,000.00	130,000.00	195,376.47	248,900.00
7) Contributed Matching Funds								
8) Total Available (sum lines 5, 6 & 7)	267,885.15	51,766.58	165,026.87	1,544,505.60	100,000.00	130,000.00	195,376.47	248,900.00
EXPENDITURES								
9) Donor-Authorized Expenditures	267,885.15	51,766.58	165,026.87	1,735,742.06	148,186.74	200,978.63	195,376.47	264,101.31
10) Non Donor-Authorized expenditures								
11) Total Expenditures (line 9 & line 10)	267,885.15	51,766.58	165,026.87	1,735,742.06	148,186.74	200,978.63	195,376.47	264,101.31
12) Amounts Included in Line 6 above for Prior Year Adjustments								
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	-	-	(191,236.46)	(48,186.74)	(70,978.63)	-	(15,201.31)
13A) Unearned Revenue	-	-	-	-	-	-	-	-
13B) Accounts Payable	-	-	-	-	-	-	-	-
13C) Accounts Receivable	-	-	-	191,236.46	48,186.74	70,978.63	-	15,201.31
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	114,135.94	51,813.26	59,021.37	-	361,242.69
15) If Carryover is allowed, enter line 14 amount here	-	-	-	114,135.94	51,813.26	59,021.37	-	361,242.69
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	267,885.15	51,766.58	165,026.87	1,735,742.06	148,186.74	200,978.63	195,376.47	264,101.31

2014-2015 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	MCKINNEY-VENTO		VOC ED ADULTS	ABE:321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225		
RESOURCE CODE	5630		3555	3905	3913	3926	3940		
REVENUE OBJECT	8290	SUBTOTAL	8290	8290	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (IF ANY)	FN 01/RS 5630	FN 01	FN 11/RS 3555	FN 11/RS 3905	FN 11/RS 3913	FN 11/RS 3926	FN 11/RS 3940	FN 11	TOTAL
AWARD									
1) Prior Year Carryover	267.64	3,089,885.45						-	3,089,885.45
2) A. Current Year Award		13,081,318.75	9,662.00	67,701.00	61,337.00	23,084.00	6,031.00	167,815.00	13,249,133.75
B. Transferability (NCLB)		(5,107.54)						-	(5,107.54)
C. Other Adjustments		(3,560.57)						-	(3,560.57)
D. Adj Current Yr Award									
(sum lines 2a, 2b, & 2c)	-	13,072,648.64	9,662.00	67,701.00	61,337.00	23,084.00	6,031.00	167,815.00	13,240,463.64
3) Required Matching Funds/Other		-						-	-
4) Total Available Award									
(sum lines 1,2d, 3)	267.64	16,162,534.09	9,662.00	67,701.00	61,337.00	23,084.00	6,031.00	167,815.00	16,330,349.09
REVENUES									
5) Unearned Revenue Deferred from Prior Year	267.64	58,391.85						-	58,391.85
6) Cash Received in Current Year		10,948,523.24	8,735.59	23,876.00	16,567.00	3,821.00	3,015.00	56,014.59	11,004,537.83
7) Contributed Matching Funds		-						-	-
8) Total Available (sum lines 5, 6 & 7)	267.64	11,006,915.09	8,735.59	23,876.00	16,567.00	3,821.00	3,015.00	56,014.59	11,062,929.68
EXPENDITURES									
9) Donor-Authorized Expenditures	267.64	13,320,806.22	9,662.00	67,701.00	61,337.00	23,084.00	6,031.00	167,815.00	13,488,621.22
10) Non Donor-Authorized expenditures		-						-	-
11) Total Expenditures (line 9 & line 10)	267.64	13,320,806.22	9,662.00	67,701.00	61,337.00	23,084.00	6,031.00	167,815.00	13,488,621.22
12) Amounts Included in Line 6 above for Prior Year Adjustments		-						-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	(2,313,891.13)	(926.41)	(43,825.00)	(44,770.00)	(19,263.00)	(3,016.00)	(111,800.41)	(2,425,691.54)
13A) Unearned Revenue	-	-	-	-	-	-	-	-	-
13B) Accounts Payable	-	-	-	-	-	-	-	-	-
13C) Accounts Receivable	-	2,313,891.13	926.41	43,825.00	44,770.00	19,263.00	3,016.00	111,800.41	2,425,691.54
14) Unused Grant Award Calculation (line 4 minus line 9)	-	2,841,727.87	-	-	-	-	-	-	2,841,727.87
15) If Carryover is allowed, enter line 14 amount here	-	2,841,727.87	-	-	-	-	-	-	2,841,727.87
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	267.64	13,320,806.22	9,662.00	67,701.00	61,337.00	23,084.00	6,031.00	167,815.00	13,488,621.22

2014-2015 Unaudited Actuals

STATE GRANT AWARDS

ALL FUNDS (REVENUE & EXPENDITURES)

SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES	AG INCENTIVE		CD:ST PRESCH		
STATE ID NUMBER (if any)	23939	03068		03038		
RESOURCE CODE	8010	7010		6105		
REVENUE OBJECT	8590	8590	SUBTOTAL	8590	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 7010	FN 01	FN 12/ RS 6105	FN 12	TOTAL
AWARD						
1) a. Prior Year Carryover	-	14,259.57	14,259.57	-	-	14,259.57
2a) Current Year Award	1,780,312.00	25,178.00	1,805,490.00	1,964,546.00	1,964,546.00	3,770,036.00
b) Other adjustments			-	(191,981.94)	(191,981.94)	(191,981.94)
c) Adj Curr Yr Award						
(sum lines 2a through 2d)	1,780,312.00	25,178.00	1,805,490.00	1,772,564.06	1,772,564.06	3,578,054.06
3) Required Matching Fnds/Other			-		-	-
4) Total Available Award (sum lines 1, 2c, & 3)	1,780,312.00	39,437.57	1,819,749.57	1,772,564.06	1,772,564.06	3,592,313.63
REVENUES						
5) Unearned Revenue Deferred from Prior Year		14,259.57	14,259.57		-	14,259.57
6) Cash Received in Current Year	1,602,280.80	25,178.00	1,627,458.80	1,557,335.00	1,557,335.00	3,184,793.80
7) Contributed Matching Funds			-	(153,923.00)	(153,923.00)	(153,923.00)
8) Total Available (sum lines 5, 6 & 7)	1,602,280.80	39,437.57	1,641,718.37	1,403,412.00	1,403,412.00	3,045,130.37
EXPENDITURES						
9) Donor-Authorized Expenditures	1,780,312.00	29,042.03	1,809,354.03	1,772,564.06	1,772,564.06	3,581,918.09
10) Non Donor-Authorized Expenditures			-		-	-
11) Total Expenditures (line 9 & line 10)	1,780,312.00	29,042.03	1,809,354.03	1,772,564.06	1,772,564.06	3,581,918.09
12) Amounts Included in Line 6 above for Prior Year Adjustments			-		-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(178,031.20)	10,395.54	(167,635.66)	(369,152.06)	(369,152.06)	(536,787.72)
13a) Unearned Revenue	-	10,395.54	10,395.54	-	-	10,395.54
13b) Accounts Payable			-		-	-
13c) Accounts Receivable	178,031.20	-	178,031.20	369,152.06	369,152.06	547,183.26
14) Unused Grant Award Calculation (line 4 minus line 9)	-	10,395.54	10,395.54	-	-	10,395.54
15) If Carryover is allowed, enter line 14 amount here		10,395.54	10,395.54	-	-	10,395.54
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	1,780,312.00	29,042.03	1,809,354.03	1,926,487.06	1,926,487.06	3,735,841.09

2014-2015 Unaudited Actuals

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MS Software Voucher RS 9010 8699 Dept 508	MS General Purpose Vchr RS 9010 8699 Dept 509	MS San Frn Settlement RS 9010 8699 Dept 512	Other Local Resources RS 9010 8699	Comm Grnt Prg Chukchansi RS 9138 8699 Site 260-320	Comm Grnt Prg Chukchansi RS 9138 8699 SI 400/DE2320	Comm Grnt Prg Chukchansi RS 9138 8699 Site 460
AWARD							
1) a. Prior Year Carryover	\$0.00	\$48,537.00		48,537.00	\$3,071.31	\$2,777.16	
2) a. Current Year Award			\$285,580.87	285,580.87			
b. Other Adjustments				-			
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	285,580.87	285,580.87	-	-	-
3) Required Matching Funds/Other	-	-	-	-	-	-	-
4) Total Available Award (sum lines 1, 2e, & 3)	-	48,537.00	285,580.87	334,117.87	3,071.31	2,777.16	-
REVENUES							
5) Unearned Revenue Deferred from Prior Year				-	\$3,071.31	\$2,777.16	
6) Cash Received in Current Year		\$48,537.00	(\$16,777.15)	31,759.85			
7) Contributed Matching Funds	-	-		-			
8) Total Available (sum lines 5, 6 & 7)	-	48,537.00	(16,777.15)	31,759.85	3,071.31	2,777.16	-
EXPENDITURES							
9) Donor-Authorized Expenditures		\$43,839.50	\$285,580.87	\$329,420.37	\$0.00	\$2,087.27	\$0.00
10) Non Donor-Authorized Expenditures	-	-	-	-			
11) Total Expenditures (line 9 plus line 10)	-	43,839.50	285,580.87	329,420.37	-	2,087.27	-
12) Amounts Included in Line 6 above for Prior Year Adjustments				-	-	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	-	4,697.50	(302,358.02)	(297,660.52)	3,071.31	689.89	-
13A) Unearned Revenue	-	4,697.50	-	4,697.50	3,071.31	689.89	-
13B) Accounts Payable				-			
13C) Accounts Receivable	-	-	302,358.02	297,660.52	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	-	4,697.50	-	4,697.50	3,071.31	689.89	-
15) If Carryover is allowed, enter line 14 amount here	-	4,697.50	-	4,697.50	3,071.31	689.89	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	-	43,839.50	285,580.87	329,420.37	-	2,087.27	-

2014-2015 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Comm Grnt Prg Chukchansi RS 9138 8699 Site 490	Comm Grnt Prg Chukchansi RS 9138 8699 Site 630	Comm Grnt Prg Chukchansi RS 9138 8699	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 0	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 1	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 2	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 3
1) a. Prior Year Carryover	\$21.00	\$2,784.00	\$8,653.47	\$559.71	\$850.55	\$1,632.67	\$775.40
2) a. Current Year Award			-				
b. Other Adjustments			-				
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	-	-	-	-
3) Required Matching Funds/Other	-	-	-	-	-	-	-
4) Total Available Award (sum lines 1, 2a, & 3)	21.00	2,784.00	8,653.47	559.71	850.55	1,632.67	775.40
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$21.00	\$2,784.00	\$8,653.47	\$559.71	\$850.55	\$1,632.67	\$775.40
6) Cash Received in Current Year			-				
7) Contributed Matching Funds			-				
8) Total Available (sum lines 5, 6 & 7)	21.00	2,784.00	8,653.47	559.71	850.55	1,632.67	775.40
EXPENDITURES							
9) Donor-Authorized Expenditures	\$0.00	\$0.00	2,087.27	\$134.00	\$70.00	\$603.00	\$185.00
10) Non Donor-Authorized Expenditures			-				
11) Total Expenditures (line 9 plus line 10)	-	-	2,087.27	134.00	70.00	603.00	185.00
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-					
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	21.00	2,784.00	6,566.20	425.71	780.55	1,029.67	590.40
13A) Unearned Revenue	21.00	2,784.00	6,566.20	425.71	780.55	1,029.67	590.40
13B) Accounts Payable							
13C) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	21.00	2,784.00	6,566.20	425.71	780.55	1,029.67	590.40
15) If Carryover is allowed, enter line 14 amount here	21.00	2,784.00	6,566.20	425.71	780.55	1,029.67	590.40
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	-	-	2,087.27	\$134.00	70.00	603.00	185.00

2014-2015 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 4	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 4	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179	1st Five Madera County RS 9226 8699 Site 290,300,310,360	1st Five Madera County RS 9226 8699 Site 420, 440, 460, 470	1st Five Madera County RS 9226 8699 Site 520 & 580	1st Five Madera County RS 9226 8699 Site 620, 630, 650, 670
1) a. Prior Year Carryover	\$5,523.52	\$9,000.00	\$18,341.85	\$71.38		\$26.26	\$172.44
2) a. Current Year Award			-				
b. Other Adjustments			-				
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	-	-	-	-
3) Required Matching Funds/Other			-	-	-	-	-
4) Total Available Award (sum lines 1, 2e, & 3)	5,523.52	9,000.00	18,341.85	71.38	-	26.26	172.44
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$5,523.52		9,341.85	\$71.38		\$26.26	\$172.44
6) Cash Received in Current Year		\$9,000.00	9,000.00				
7) Contributed Matching Funds			-				
8) Total Available (sum lines 5, 6 & 7)	5,523.52	9,000.00	18,341.85	71.38	-	26.26	172.44
EXPENDITURES							
9) Donor-Authorized Expenditures	\$4,468.44	\$5,014.63	10,475.07	\$0.00	\$0.00	\$0.00	\$0.00
10) Non Donor-Authorized Expenditures			-	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	4,468.44	5,014.63	10,475.07	-	-	-	-
12) Amounts Included in Line 6 above for Prior Year Adjustments			-	-	-	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	1,055.08	3,985.37	7,866.78	71.38	-	26.26	172.44
13A) Unearned Revenue	1,055.08	3,985.37	7,866.78	71.38	-	26.26	172.44
13B) Accounts Payable							
13C) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	1,055.08	3,985.37	7,866.78	71.38	-	26.26	172.44
15) If Carryover is allowed, enter line 14 amount here	1,055.08	3,985.37	7,866.78	71.38	-	26.26	172.44
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	4,468.44	5,014.63	10,475.07	-	-	-	-

2014-2015 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME	1st Five Madera County	Healthy Schis Program	McKinney-Vento Homless Prgm	HS Const. Project	R.O.P.	R.O.P. RFP Prop Tax	SJVU Air Pollution
RESOURCE CODE	RS 9226	RS 9303	RS 9485	RS 9316	RS 9665	RS9669	RS 9696
REVENUE OBJECT	\$8,669.00	8699	8699	8699	8677	8677	8699
LOCAL DESCRIPTION (if any)	RS 9226	Various	Various	Various	Site 410	Site 410	Site 260
AWARD							
1) a. Prior Year Carryover	270.08	\$6,532.19		\$35,585.43			
2) a. Current Year Award	-				\$382,516.34		\$87,473.91
b. Other Adjustments	-						
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-				\$382,516.34	\$0.00	\$87,473.91
3) Required Matching Funds/Other	-						
4) Total Available Award (sum lines 1, 2a, & 3)	270.08	6,532.19	-	35,585.43	382,516.34	-	87,473.91
REVENUES							
5) Unearned Revenue Deferred from Prior Year	270.08						
6) Cash Received in Current Year	-	\$6,532.19			\$173,059.20		\$87,473.91
7) Contributed Matching Funds	-						
8) Total Available (sum lines 5, 6 & 7)	270.08	6,532.19	-	-	173,059.20	-	87,473.91
EXPENDITURES							
9) Donor-Authorized Expenditures	-	\$2,595.41	\$0.00	\$5,884.78	\$382,516.34		\$87,473.91
10) Non Donor-Authorized Expenditures	-						
11) Total Expenditures (line 9 plus line 10)	-	2,595.41	-	5,884.78	382,516.34	-	87,473.91
12) Amounts Included in Line 6 above for Prior Year Adjustments	-						
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	270.08	3,936.78	-	(5,884.78)	(209,457.14)	-	-
13A) Unearned Revenue	270.08	3,936.78	-	-	-	-	-
13B) Accounts Payable	-						
13C) Accounts Receivable	-	-	-	5,884.78	209,457.14	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	270.08	3,936.78	-	29,700.65	-	-	-
15) If Carryover is allowed, enter line 14 amount here	270.08	3,936.78	-	29,700.65	-	-	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	-	2,595.41	-	5,884.78	382,516.34	-	87,473.91

2014-2015 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SUBTOTAL FN 01	SCOE/Migrant Head Start 9515 8699 DE 000	SCOE/Migrant Head Start 9515 8699 DE 7650	SCOE/Migrant Head Start 9515 8699 TOTAL	SUBTOTAL FN 11	FIRST 5 9226 8699 de0000
1) a. Prior Year Carryover	\$117,920.02		9,124.81	9,124.81	9,124.81	
2) a. Current Year Award	\$755,571.12	4,370.90		4,370.90	4,370.90	83,974.00
b. Other Adjustments	\$0.00			-	-	(19.09)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	\$755,571.12	4,370.90	-	4,370.90	4,370.90	83,954.91
3) Required Matching Funds/Other	\$0.00			-	-	
4) Total Available Award (sum lines 1, 2a, & 3)	\$873,491.14	4,370.90	9,124.81	13,495.71	13,495.71	83,954.91
REVENUES						
5) Unearned Revenue Deferred from Prior Year	\$18,265.40	4,370.90	9,124.81	13,495.71	13,495.71	
6) Cash Received in Current Year	\$307,825.15		-	-	-	61,876.76
7) Contributed Matching Funds	\$0.00			-	-	
8) Total Available (sum lines 5, 6 & 7)	\$326,090.55	4,370.90	9,124.81	13,495.71	13,495.71	61,876.76
EXPENDITURES						
9) Donor-Authorized Expenditures	820,453.15	4,370.90	9,124.81	13,495.71	13,495.71	79,032.91
10) Non Donor-Authorized Expenditures	-			-	-	
11) Total Expenditures (line 9 plus line 10)	820,453.15	4,370.90	9,124.81	13,495.71	13,495.71	79,032.91
12) Amounts Included in Line 6 above for Prior Year Adjustments	-			-	-	
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	(494,362.60)	-	-	-	-	(17,156.15)
13A) Unearned Revenue	23,337.34	-	-	-	-	-
13B) Accounts Payable	-			-	-	
13C) Accounts Receivable	517,699.94	-	-	-	-	17,156.15
14) Unused Grant Award Calculation (line 4 minus line 9)	53,037.99	-	-	-	-	4,922.00
15) If Carryover is allowed, enter line 14 amount here	53,037.99	-	-	-	-	4,922.00
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	820,453.15	4,370.90	9,124.81	13,495.71	13,495.71	79,032.91

2014-2015 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	FIRST 5 9226 8699 de 4050	SUBTOTAL FN 12	GRAND TOTAL
1) a. Prior Year Carryover		-	127,044.83
2) a. Current Year Award	4,786.36	88,760.36	848,702.38
b. Other Adjustments		(19.09)	(19.09)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	4,786.36	88,741.27	848,683.29
3) Required Matching Funds/Other		-	-
4) Total Available Award (sum lines 1, 2e, & 3)	4,786.36	88,741.27	975,728.12
REVENUES			
5) Unearned Revenue Deferred from Prior Year		-	31,761.11
6) Cash Received in Current Year	-	61,876.76	369,701.91
7) Contributed Matching Funds		-	-
8) Total Available (sum lines 5, 6 & 7)	-	61,876.76	401,463.02
EXPENDITURES			
9) Donor-Authorized Expenditures	4,786.36	83,819.27	917,768.13
10) Non Donor-Authorized Expenditures		-	-
11) Total Expenditures (line 9 plus line 10)	4,786.36	83,819.27	917,768.13
12) Amounts Included in Line 6 above for Prior Year Adjustments		-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	(4,786.36)	(21,942.51)	(516,305.11)
13A) Unearned Revenue	-	-	23,337.34
13B) Accounts Payable		-	-
13C) Accounts Receivable	4,786.36	21,942.51	539,642.45
14) Unused Grant Award Calculation (line 4 minus line 9)	-	4,922.00	57,959.99
15) If Carryover is allowed, enter line 14 amount here	-	4,922.00	57,959.99
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	4,786.36	83,819.27	917,768.13

2014-2015 Unaudited Actuals (Entitlements)
 TOTAL ENTITLEMENTS ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	4,512,708.76	2,294.55	73,014.87	\$58,977.75	\$4,646,995.93
2a) Current Year Award	6,517,237.55	292,871.70	1,949.04	\$967.31	6,813,025.60
b) Block Grant Tsf (Obj 8995)					-
c. Cat Flex Transfers(Obj 8998)	(300,000.82)				(300,000.82)
d. Other Adjustments		-	153,923.00	\$0.00	\$153,923.00
e. Adj Curr yr Award					
(sum lines 2a through 2d)	6,217,236.73	292,871.70	\$155,872.04	\$967.31	\$6,666,947.78
3) Required Matching Funds/Other	13,371,343.05	4,904.67	-	\$0.00	\$13,376,247.72
4) Total Available Award					
(sum lines 1a,2d, & 3)	24,101,288.54	300,070.92	\$228,886.91	\$59,945.06	\$24,690,191.43
*Check 4 from all sheets	24,101,288.54	300,070.92	228,886.91	\$59,945.06	\$24,690,191.43
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REVENUES					
5) Cash Received in Current Year	\$5,442,212.65	116,727.05	20,513.04	\$450.72	\$5,579,903.46
6) Amounts included in line 5 for					
Prior Year Adjustments	\$0.00	-	-	\$0.00	\$0.00
7a) Accounts Receivable					
(line 2 minus lines 5 & 6)	\$775,024.08	176,144.65	\$135,359.00	\$516.59	\$1,087,044.32
*Check 7a) from all sheets	\$775,024.08	176,144.65	135,359.00	\$516.59	\$1,087,044.32
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$775,024.08	\$176,144.65	\$135,359.00	\$516.59	\$1,087,044.32
*Check 7c) from all sheets	\$775,024.08	\$176,144.65	\$135,359.00	\$516.59	\$1,087,044.32
8) Contributed Matching Funds	\$13,371,343.05	4,904.67	-	\$0.00	\$13,376,247.72
9) Total Available					
(sum lines 5, 7c & 8)	\$19,588,579.78	\$297,776.37	155,872.04	\$967.31	\$20,043,195.50
*Check 9) from all sheets	\$19,588,579.78	\$297,776.37	155,872.04	\$967.31	\$20,043,195.50
EXPENDITURES					
10) Donor-Authorized Expenditures	\$23,504,026.10	265,695.33	\$1,034.83	\$4,500.00	\$23,775,256.26
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$23,504,026.10	\$265,695.33	\$1,034.83	\$4,500.00	\$23,775,256.26
*Check 12) from all sheets	\$23,504,026.10	\$265,695.33	\$1,034.83	\$4,500.00	\$23,775,256.26
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$597,262.44	34,375.59	\$227,852.08	\$55,445.06	\$914,935.17
*Check 13) from all sheets	\$597,262.44	34,375.59	\$227,852.08	\$55,445.06	\$914,935.17

2014-2015 Unaudited Actuals (Entitlements)

FEDERAL AWARDS, REVENUES, AND ALL FUNDS ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option		
FEDERAL CATALOG NUMBER	93.778	93.778		
RESOURCE CODE	5640 PY4	5640 PY5		
REVENUE OBJECT	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01	TOTAL
AWARD				
1) Prior Year Restricted Ending Balance	32,426.61		\$0.00 32,426.61	32,426.61
2) a. Current Year Award		58,276.48	58,276.48	58,276.48
b. Other Adjustments			-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	58,276.48	58,276.48	58,276.48
3) Required Matching Funds/Other	-	-	-	-
4) Total Available Award (sum lines 1, 2c, & 3)	32,426.61	58,276.48	90,703.09	90,703.09
REVENUES				
5) Cash Received in Current Year	-	58,276.48	58,276.48	58,276.48
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-
8) Contributed Matching Funds			-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	58,276.48	58,276.48	58,276.48
EXPENDITURES				
10) Donor Authorized Expenditures	20,246.80		20,246.80	20,246.80
11) Non Donor-Authorized Expenditures			-	-
12) Total Expenditures (line 10 plus line 11)	20,246.80	-	20,246.80	20,246.80
RESTRICTED ENDING BALANCE				
13) Current Year (line 4 minus line 10)	12,179.81	58,276.48	70,456.29	70,456.29

2014-2015 Unaudited Actuals (Entitlements)
 STATE AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME	PCA 10056		PCA 10056		PCA 24885		
STATE ID NUMBER	ELAP	Prop 39-CACEJA	LOTTERY:INST MAT'L	Ca Career Pathway	SPEC ED	SPEC ED	QEIA
RESOURCE CODE	6286	6230	6300	6382	6500	6512	7400
REVENUE ACCOUNT	8590	8590	8560	8560	8550	8550	8590
LOCAL DESCRIPTION (if any)	FN 01/RS 6286	FN 01/RS 6230	FN 01/RS 6300	FN 01/RS 638	FN 01/RS 6500	FN 01/RS 6512	FN 01/RS 7400
AWARD							
1 a. Prior Year Restricted Ending Balance	21,809.87	262,274.00	193,506.67			10,739.18	7,197.74
2 a. Current Year Award			752,614.35	600,000.00	3,904,119.67		825,077.00
b. Other Adjustments				(300,000.00)			
c. Adj Curr Yr Award (sum lines 2a through 2d)	-	-	752,614.35	300,000.00	3,904,119.67	-	825,077.00
3 Required Matching Funds/other					8,613,374.31		
4 Total Available Award (sum lines 1c, 2e, & 3)	21,809.87	262,274.00	946,121.02	300,000.00	12,517,493.98	10,739.18	832,274.74
REVENUES							
5 Cash Received in Current Year	-		83,719.62	300,000.00	3,904,119.67		825,077.00
6 Amounts Included in line 5 for Prior Year Adjustments							
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	-	668,894.73	-	-	-	-
b) Non-current Accounts Receivable							
c) Current Accounts Receivable (7a minus line 7b)	-	-	668,894.73	-	-	-	-
8 Contributed Matching Funds					8,613,374.31		
9 Total Available (sum of lines 5, 7c, & 8)	-	-	752,614.35	300,000.00	12,517,493.98	-	825,077.00
EXPENDITURES							
10 Donor Authorized Expenditures	21,809.87	179,469.00	787,121.81	97,398.54	12,517,493.98	2,80E+03	832,274.74
11 Non Donor Authorized Expenditures							
12 Total Expenditures (line 10 plus line 11)	21,809.87	179,469.00	787,121.81	97,398.54	12,517,493.98	2,802.68	832,274.74
RESTRICTED ENDING BALANCE							
13 Current Year (line 4 minus line 10)	-	82,805.00	158,999.21	202,601.46	-	7,936.50	-

2014-2015 Unaudited Actuals (Entitlement)
 STATE AWARDS, REVENUES, AND EX
 SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME				PCA #10050		
STATE ID NUMBER	COMMON CORE	M & D		ADULTS IN CORR FAC		STATE PRESCHOOL RES.
RESOURCE CODE	7405	8150		6015		6130
REVENUE ACCOUNT	8590	8980		8590		8990
LOCAL DESCRIPTION (if any)	FN 01/ RS 7405	FN 01/ RS 8150	SUBTOTAL		SUBTOTAL	
			FN 01	FN 11/ RS 6015	FN 11	FN 12/ RS 6130
AWARD						
1 a. Prior Year Restricted Ending Balance	3,885,211.00		4,380,738.46	-		71,980.04
2 a. Current Year Award			6,081,811.02	22,709.00	22,709.00	1,949.04
b. Other Adjustments			(300,000.00)		-	153,923.00
c. Adj Curr Yr Award (sum lines 2a through 2d)	-	-	5,781,811.02	22,709.00	22,709.00	155,872.04
3 Required Matching Funds/other		4,757,968.74	13,371,343.05		-	
4 Total Available Award (sum lines 1c, 2e, & 3)	3,885,211.00	4,757,968.74	23,533,892.53	22,709.00	22,709.00	227,852.08
REVENUES						
5 Cash Received in Current Year			5,112,916.29	22,709.00	22,709.00	20,513.04
6 Amounts included in line 5 for Prior Year Adjustments			-		-	
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	-	668,894.73	-	-	135,359.00
b) Non-current Accounts Receivable			-		-	
c) Current Accounts Receivable (7a minus line 7b)	-	-	668,894.73	-	-	135,359.00
8 Contributed Matching Funds		4,757,968.74	13,371,343.05	-	-	
9 Total Available (sum of lines 5, 7c, & 8)	-	4,757,968.74	19,153,154.07	22,709.00	22,709.00	155,872.04
EXPENDITURES						
10 Donor Authorized Expenditures	3,885,211.00	4,757,968.74	23,081,550.36	22,709.00	22,709.00	-
11 Non Donor Authorized Expenditures			-		-	
12 Total Expenditures (line 10 plus line 11)	3,885,211.00	4,757,968.74	23,081,550.36	22,709.00	22,709.00	-
RESTRICTED ENDING BALANCE						
13 Current Year (line 4 minus line 10)	-	-	452,342.17	-	-	227,852.08

2014-2015 Unaudited Actuals (Entitlement)
 STATE AWARDS, REVENUES, AND EX
 SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME			
STATE ID NUMBER			
RESOURCE CODE			
REVENUE ACCOUNT			
LOCAL DESCRIPTION (if any)	SUBTOTAL FN 12	GRAND TOTAL	
AWARD			
1 a. Prior Year Restricted Ending Balance	71,980.04	4,452,718.50	
2 a. Current Year Award	1,949.04	6,106,469.06	
b. Other Adjustments	153,923.00	(146,077.00)	
c. Adj Curr Yr Award (sum lines 2a through 2d)	155,872.04	5,960,392.06	
3 Required Matching Funds/other	-	13,371,343.05	
4 Total Available Award (sum lines 1c, 2e, & 3)	227,852.08	23,784,453.61	
REVENUES			
5 Cash Received in Current Year	20,513.04	5,156,138.33	
6 Amounts Included in line 5 for Prior Year Adjustments	-	-	
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	135,359.00	804,253.73	
b) Non-current Accounts Receivable	-	-	
c) Current Accounts Receivable (7a minus line 7b)	135,359.00	804,253.73	
8 Contributed Matching Funds	-	13,371,343.05	
9 Total Available (sum of lines 5, 7c, & 8)	155,872.04	19,331,735.11	
EXPENDITURES			
10 Donor Authorized Expenditures	-	23,104,259.36	
11 Non Donor Authorized Expenditures	-	-	
12 Total Expenditures (line 10 plus line 11)	-	23,104,259.36	
RESTRICTED ENDING BALANCE			
13 Current Year (line 4 minus line 10)	227,852.08	680,194.25	

2014-2015 Unaudited Actuals (Ent
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	DONATIONS	DNTN-Scholarship	DNTN-MUSD COUNSELOR		DNTN-MUSD COUNS	Energy Grant	Mad City Chamber	NAT'L UNIV	PD AFTER SCHOOL
RESOURCE CODE	RS 9170	9175	RS 9176	RS 9176	RS 9176	RS 9201	RS 9500	RS 9550	RS 9623
REVENUE OBJECT		8699	8699	8699	TOTAL	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)	TOTAL 9170		Site 490	Site 490		Site 490	RS 9500	RS 9550	250
AWARD									
1.a. Prior Year Restricted									
Ending Balance	89,204.68	500.00	48.98	300.00	348.98	4,493.83	301.14		3,357.85
2.a. Current Year Award	156,819.41		250.00	500.00	750.00	-		1,800.00	
b. Other Adjustments					-			(0.82)	
c. Adj Curr Yr Award					-				
(sum lines 2a & 2b)	156,819.41	-	250.00	500.00	750.00	-	-	1,799.18	-
3) Required Matching Funds/Other					-				
4) Total Available Award					-				
(sum lines 1c, 2c, & 3)	246,024.09	500.00	298.98	800.00	1,098.98	4,493.83	301.14	1,799.18	3,357.85
REVENUES									
5) Cash Received in Current Year	156,819.41		250.00	500.00	750.00			1,799.18	
6) Amounts Included in line 5 for									
Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	-
7b) Non-current Accounts Receivable									
7c) Current Accounts Receivable									
(7a-7b)	-	-	-	-	-	-	-	-	-
8) Contributed Matching Funds									
9) Total Available									
(sum of lines 5, 7c, & 8)	156,819.41	-	250.00	500.00	750.00	-	-	1,799.18	-
EXPENDITURES									
10) Donor Authorized Expenditures	177,954.06							1,799.18	3,357.85
11) Non Donor-Authorized									
Expenditures									
12) Total Expenditures									
(line 10 plus line 11)	177,954.06	-	-	-	-	-	-	1,799.18	3,357.85
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	68,070.03	500.00	298.98	800.00	1,098.98	4,493.83	301.14	-	-

2014-2015 Unaudited Actuals (Ent
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	SBC Foundation RS9697	Sp Ed Local (Charters) RS 9731	Fund 01	Jail Contract Local Resources 9010	Jail Contract Local Resources 9010			
RESOURCE CODE	RS9697	RS 9731	RS 9731	RS 9731	RS 9731		8690	8690
REVENUE OBJECT	8690	8677	8677	8677	8677	SUBTOTAL	DE 0000	DE 7580
LOCAL DESCRIPTION (if any)		Site 014-S T High	Site 015-S Thomas	Site 017-S ETAA	Total 9731	FN 01		
AWARD								
1.a. Prior Year Restricted Ending Balance	1,337.21				-	99,543.69		
2.a. Current Year Award		20,762.23	97,018.41	100,000.00	217,780.64	377,150.05	4,821.00	85,267.66
b. Other Adjustments					-	(0.82)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	20,762.23	97,018.41	100,000.00	217,780.64	377,149.23	4,821.00	85,267.66
3) Required Matching Funds/Other					-	-		
4) Total Available Award (sum lines 1c, 2c, & 3)	1,337.21	20,762.23	97,018.41	100,000.00	217,780.64	476,692.92	4,821.00	85,267.66
REVENUES								
5) Cash Received in Current Year	-	19,681.76	91,969.53	-	111,651.29	271,019.88	3,724.00	-
6) Amounts Included in line 5 for Prior Year Adjustments	-				-	-		-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	1,080.47	5,048.88	100,000.00	106,129.35	106,129.35	1,097.00	85,267.66
7b) Non-current Accounts Receivable	-				-	-		-
7c) Current Accounts Receivable (7a-7b)	-	1,080.47	5,048.88	100,000.00	106,129.35	106,129.35	1,097.00	85,267.66
8) Contributed Matching Funds	-				-	-		-
9) Total Available (sum of lines 5, 7c, & 8)	-	20,762.23	97,018.41	100,000.00	217,780.64	377,149.23	4,821.00	85,267.66
EXPENDITURES								
10) Donor Authorized Expenditures	1,337.21	20,762.23	97,018.41	100,000.00	217,780.64	402,228.94	4,821.00	85,267.66
11) Non Donor-Authorized Expenditures					-	-		-
12) Total Expenditures (line 10 plus line 11)	1,337.21	20,762.23	97,018.41	100,000.00	217,780.64	402,228.94	4,821.00	85,267.66
RESTRICTED ENDING BALANCE								
13) Current Year (line 4 minus line 10)	-	-	-	-	-	74,463.98	-	-

2014-2015 Unaudited Actuals (Ent
LOCAL AWARDS, REVENUES, AND EXP
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Adult Ed Programs	GED	SCALISE MURAL	SCALISE MURAL	CAPS & GOWNS	ADMIN	MDRA ROTARY-CBET
RESOURCE CODE	Local Resources	Co. Educ Fees	9170	9170	9170	9170	9170
REVENUE OBJECT	8671	8671	8699	8699	8699	8699	775
LOCAL DESCRIPTION (if any)	DE 0000	DE 0000	DE0000	DE237	DE 750	DONATIONS / DE 770	DE 775
AWARD							
1.a. Prior Year Restricted Ending Balance				492.00	276.00	355.77	398.50
2.a. Current Year Award	70,732.54	15,900.00					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	70,732.54	15,900.00	-	-	-	-	-
3) Required Matching Funds/Other		4,904.67					
4) Total Available Award (sum lines 1c, 2c, & 3)	70,732.54	20,804.67	-	492.00	276.00	355.77	398.50
REVENUES							
5) Cash Received in Current Year	50,280.00	15,900.00	-				
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	20,452.54	-	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	20,452.54	-	-	-	-	-	-
8) Contributed Matching Funds		4,904.67	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	70,732.54	20,804.67	-	-	-	-	-
EXPENDITURES							
10) Donor Authorized Expenditures	39,387.32	20,804.67	-	-	-	355.77	200.00
11) Non Donor-Authorized Expenditures							
12) Total Expenditures (line 10 plus line 11)	39,387.32	20,804.67	-	-	-	355.77	200.00
RESTRICTED ENDING BALANCE							
13) Current Year (line 4 minus line 10)	31,345.22	-	-	492.00	276.00	-	198.50

2014-2015 Unaudited Actuals (Ent
 LOCAL AWARDS, REVENUES, AND EXP
 SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	HISPANIC CHAMBER	SMALL FRY	XMAS BASKETS	TOTAL	National University Local Resources	State Center Career Local Resources	
RESOURCE CODE	9170	9170	9170	9170	9550	9735	
REVENUE OBJECT	8699	8690/8699	8690/8699	8690	8690	8690	SUBTOTAL
LOCAL DESCRIPTION (if any)	DE790	DE791	DE798	DONATIONS			FN 11
AWARD							
1.a. Prior Year Restricted							
Ending Balance	200.00		572.28	2,294.55			2,294.55
2.a. Current Year Award		1,429.83		1,429.83	82,011.67	10,000.00	270,162.70
b. Other Adjustments				-			-
c. Adj Curr Yr Award				-			-
(sum lines 2a & 2b)	-	1,429.83	-	1,429.83	82,011.67	10,000.00	270,162.70
3) Required Matching Funds/Other				-			4,904.67
4) Total Available Award				-			-
(sum lines 1c, 2c, & 3)	200.00	1,429.83	572.28	3,724.38	82,011.67	10,000.00	277,361.92
REVENUES							
5) Cash Received in Current Year		1,429.83		1,429.83	18,670.10	3,614.12	94,018.05
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-
7a) Accounts Receivable				-			-
(line 2c minus lines 5 & 6)	-	-	-	-	63,141.57	6,185.88	176,144.65
7b) Non-current Accounts Receivable	-			-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	63,141.57	6,185.88	176,144.65
8) Contributed Matching Funds	-	-	-	-	-	-	4,904.67
9) Total Available				-			-
(sum of lines 5, 7c, & 8)	-	1,429.83	-	1,429.83	82,011.67	10,000.00	275,067.37
EXPENDITURES							
10) Donor Authorized Expenditures	-	-	138.24	694.01	82,011.67	10,000.00	242,986.33
11) Non Donor-Authorized Expenditures				-			-
12) Total Expenditures (line 10 plus line 11)	-	-	138.24	694.01	82,011.67	10,000.00	242,986.33
RESTRICTED ENDING BALANCE							
13) Current Year (line 4 minus line 10)	200.00	1,429.83	434.04	3,030.37	-	-	34,375.59

2014-2015 Unaudited Actuals (Ent
 LOCAL AWARDS, REVENUES, AND EXP
 SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	TOTAL		Scholarship Lorraine Thompson RS 9170	Scholarship SCIENCE & HEALTH RS 9172	Scholarship CADENAZZI ROBERTS RS 9173	Scholarship Madara Lions Club RS 9178		
RESOURCE CODE	RS 9170		RS 9170	RS 9172	RS 9173	RS 9178		
REVENUE OBJECT		SUBTOTAL					SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	DE7910	FN 12	Donation	Donation	Donation	Donation	FN 73	TOTAL
AWARD								
1.a. Prior Year Restricted								
Ending Balance	1,034.83	1,034.83	40,320.52	43.33	602.57	18,011.33	58,977.75	161,850.82
2.a. Current Year Award		-	829.48	0.36	5.00	132.47	967.31	648,280.06
b. Other Adjustments		-					-	(0.82)
c. Adj Curt Yr Award		-					-	
(sum lines 2a & 2b)	-	-	829.48	0.36	5.00	132.47	967.31	648,279.24
3) Required Matching Funds/Other		-					-	4,904.67
4) Total Available Award		-					-	
(sum lines 1c, 2c, & 3)	1,034.83	1,034.83	41,150.00	43.69	607.57	18,143.80	59,945.06	815,034.73
REVENUES								
5) Cash Received in Current Year	-	-	312.89	0.36	5.00	132.47	450.72	365,488.65
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-
7a) Accounts Receivable								
(line 2c minus lines 5 & 6)	-	-	516.59	-	-	-	516.59	282,790.59
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	516.59	-	-	-	516.59	282,790.59
8) Contributed Matching Funds		-					-	4,904.67
9) Total Available		-					-	
(sum of lines 5, 7c, & 8)	-	-	829.48	0.36	5.00	132.47	967.31	653,183.91
EXPENDITURES								
10) Donor Authorized Expenditures	1,034.83	1,034.83	2,500.00	0.00	0.00	2,000.00	4,500.00	650,750.10
11) Non Donor-Authorized Expenditures	-	-					-	-
12) Total Expenditures								
(line 10 plus line 11)	1,034.83	1,034.83	2,500.00	-	-	2,000.00	4,500.00	650,750.10
RESTRICTED ENDING BALANCE								
13) Current Year (line 4 minus line 10)	-	-	36,850.00	43.69	607.57	16,143.80	55,445.06	164,284.63

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	76,211,266.33	301	253,149.68	303	75,958,116.65	305	1,182,934.52		307	74,775,182.13	309		
2000 - Classified Salaries	22,634,027.19	311	78,799.13	313	22,555,228.06	315	3,558,856.54		317	18,996,371.52	319		
3000 - Employee Benefits (Excluding 3800)	39,333,803.81	321	2,042,852.28	323	37,290,951.53	325	2,257,866.48		327	35,033,085.05	329		
4000 - Books, Supplies Equip Replace. (6500)	13,673,028.83	331	56,059.30	333	13,616,969.53	335	4,728,678.95		337	8,888,290.58	339		
5000 - Services... & 7300 - Indirect Costs	14,999,943.05	341	242,354.17	343	14,757,588.88	345	2,789,337.74		347	11,968,251.14	349		
TOTAL					164,178,854.65	365	TOTAL					149,661,180.42	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	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		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
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			396
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 (EOP 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			56.91%
16. District is exempt from EC 41374 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)		56.91%
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)		149,661,180.42
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	71,425,621.00	1,505,214.00	72,930,835.00		2,747,250.00	70,183,585.00	3,060,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	15,780,000.00	965,000.00	16,745,000.00		870,000.00	15,875,000.00	580,000.00
Capital Leases Payable	5,144,620.00	(4,220.00)	5,140,400.00		616,966.00	4,523,434.00	616,966.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	814,528.00	(434.00)	814,094.00	97,959.00	508,914.00	403,139.00	33,735.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	4,129,519.00	(384,660.00)	3,744,859.00	2,721,883.00	2,049,827.00	4,416,915.00	
Compensated Absences Payable	425,969.00		425,969.00	28,565.00		454,534.00	
Governmental activities long-term liabilities	97,720,257.00	2,080,900.00	99,801,157.00	2,848,407.00	6,792,957.00	95,856,607.00	4,290,701.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Period/Line D11, FY column)	112,723,494.22		112,723,494.22			113,184,001.26
2. PRIOR YEAR GANN ADA (Period/Line B3, FY column)	18,897.82		18,897.82			19,018.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00	0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	19,018.34		19,018.34	19,294.52		19,294.52
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)			19,018.34			19,294.52
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	278,560.68		278,560.68	274,961.00		274,961.00
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)	18,402,647.79		18,402,647.79	22,069,499.00		22,069,499.00
5. Unsecured Roll Taxes (Object 8042)	789,483.69		789,483.69	766,929.00		766,929.00
6. Prior Years' Taxes (Object 8043)	(155,789.14)		(155,789.14)	0.00		0.00
7. Supplemental Taxes (Object 8044)	444,732.39		444,732.39	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,806,118.00)		(3,806,118.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8052)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	743,258.36		743,258.36	87,740.00		87,740.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)	(991,221.09)		(991,221.09)	(983,054.00)		(983,054.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	19,511,672.68	0.00	19,511,672.68	16,429,957.00	0.00	16,429,957.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	19,511,672.68	0.00	19,511,672.68	16,429,957.00	0.00	16,429,957.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	133,252,371.57		133,252,371.57	164,242,110.00		164,242,110.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	27,330.96		27,330.96	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	133,279,702.53	0.00	133,279,702.53	164,242,110.00	0.00	164,242,110.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	180,681,396.34		180,681,396.34	208,433,978.00		208,433,978.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	371,806.05		371,806.05	290,000.00		290,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			112,723,494.22			113,184,001.26
2. Inflation Adjustment			0.9877			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0064			1.0145
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			113,184,001.26			119,211,490.74
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C16)			19,511,672.68			18,428,957.00
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)			2,282,200.80			2,315,342.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			93,672,328.58			100,781,533.74
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			93,672,328.58			100,781,533.74
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])			233,390.23			166,093.36
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			19,745,062.91			18,596,050.36
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)			93,438,938.35			100,615,440.38
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			19,745,062.91			
b. State Subventions (Line D8)			93,438,938.35			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			113,184,001.26			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,218,240.82
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 131,000,509.39

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) 3.98%

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)	5,567,987.27
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,154,299.13
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,075.00
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)	656,313.40
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)	2,592.01
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)	8,413,266.81
9. Carry-Forward Adjustment (Part IV, Line F)	634,436.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,047,703.76

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	99,195,226.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,835,428.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,295,623.27
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,657,963.71
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	18,134.08
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)	1,718,010.66
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)	663.42
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)	275,580.15
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)	15,833,972.91
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)	62,533.75
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)	1,027,461.62
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,744,689.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,428,460.91
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)	168,093,748.65

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.01%

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

5.38%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,413,266.81</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(231,420.55)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative	<u>634,436.95</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>634,436.95</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>634,436.95</u>

Approved indirect cost rate: 4.49%
Highest rate used in any program: 4.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,676,656.05	254,881.86	4.49%
01	3060	203,667.49	9,144.69	4.49%
01	3061	59,066.38	2,652.08	4.49%
01	3550	183,431.21	8,236.06	4.49%
01	3725	258,457.35	11,604.73	4.49%
01	4035	973,954.47	43,730.55	4.49%
01	4124	1,257,822.93	56,476.26	4.49%
01	4203	345,111.19	6,902.22	2.00%
01	5630	256.14	11.50	4.49%
01	6010	409,831.31	18,401.43	4.49%
01	6286	20,872.69	937.18	4.49%
01	6382	47,754.37	2,144.17	4.49%
01	7400	796,511.37	35,763.37	4.49%
01	7405	2,439,695.88	109,542.34	4.49%
01	8150	3,985,510.00	178,949.39	4.49%
01	9010	1,117,432.40	15,391.00	1.38%
11	3555	9,355.16	306.84	3.28%
11	6015	21,733.19	975.81	4.49%
11	9010	252,340.38	4,141.66	1.64%
12	6105	1,664,110.74	74,718.57	4.49%
12	9010	80,578.26	3,241.01	4.02%
13	5310	11,101,243.36	498,389.59	4.49%
13	5370	327,217.55	14,692.07	4.49%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,273,381.98		193,506.67	1,466,888.65
2. State Lottery Revenue	8560	2,704,312.92		752,614.35	3,456,927.27
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)		3,977,694.90	0.00	946,121.02	4,923,815.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,018,270.67			1,018,270.67
2. Classified Salaries	2000-2999	339,426.20			339,426.20
3. Employee Benefits	3000-3999	421,817.07			421,817.07
4. Books and Supplies	4000-4999	707,753.81		787,121.81	1,494,875.62
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	218,888.85			218,888.85
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	5,194.77			5,194.77
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)		2,711,351.37	0.00	787,121.81	3,498,473.18
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,266,343.53	0.00	158,999.21	1,425,342.74
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	185,338,867.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,341,053.02
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	18,134.08
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,030,962.72
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	600,775.38
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	13,502,989.21
6. All Other Financing Uses	All	9100, 9200	7699, 7651	8,165.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	600,296.98
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				17,959,323.37
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	679,879.38
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)				154,718,370.70

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		18,938.87
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,169.36
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	136,874,228.28	7,262.20
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)	136,874,228.28	7,262.20
B. Required effort (Line A.2 times 90%)	123,186,805.45	6,535.98
C. Current year expenditures (Line I.E and Line II.B)	154,718,370.70	8,169.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rent and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 05, and 63, Goals 9000 and 9000 (will be allocated based on factors input)	716,340.20	49,270.88	19,888.60	3,700,287.94	15,075,092.48	65,125.76	6,006,591.80
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00			65.00
1110 Regular Education, K-12	658.64	658.64	658.64	658.64	1,519.54		5,377.00
3100 Alternative Schools							
3200 Continuation Schools	11.00	11.00	11.00	11.00	29.06	29.06	25.00
3300 Independent Study Centers	4.00	4.00	4.00	4.00			16.00
3400 Opportunity Schools							
3550 Community Day Schools	2.00	2.00	2.00	2.00			25.00
3700 Specialized Secondary Programs							
3800 Vocational Education	22.96	22.96	22.96	22.96			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4830 Migrant Education							
5000-5999 Special Education (allocated to 5001)	82.26	82.26	82.26	82.26			221.00
6000 ROC/P	1.00	1.00	1.00	1.00			
Other Goals							
7110 Nonagency - Educational	3.44	3.44	3.44	3.44			
7150 Nonagency - Other							
8100 Community Services							
8300 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	13.29	13.29	13.29	13.29			
-- Cafeteria (Funds 13 & 41)							
C. Total Allocation Factors	799.59	799.59	799.59	799.59	1,548.60	29.06	5,729.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	172,158.03	73,759.35	245,917.38	14,354.39		260,271.77
1110	Regular Education, K-12	111,637,004.60	24,124,617.29	135,761,621.89	7,924,514.78		143,686,136.67
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,048,606.64	435,934.74	2,484,541.38	145,024.67		2,629,566.05
3300	Independent Study Centers	1,149,400.72	39,214.70	1,188,615.42	69,380.44		1,257,995.86
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	519,833.42	37,431.06	557,264.48	32,527.97		589,792.45
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	2,728,765.43	128,802.38	2,857,567.81	166,798.53		3,024,366.34
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	457.92	0.00	457.92	26.73		484.65
4850	Migrant Education	259,383.97	0.00	259,383.97	15,140.45		274,524.42
5000-5999	Special Education	14,031,839.15	693,175.34	14,725,014.49	859,510.91		15,584,525.40
6000	Regional Occupational Ctr/Prg (ROC/P)	109,005.50	5,609.85	114,615.35	6,690.19		121,305.54
Other Goals							
7110	Nonagency - Educational	584,905.98	19,297.91	604,203.89	35,267.87		639,471.76
7150	Nonagency - Other	200.00	0.00	200.00	11.67		211.67
8100	Community Services	89,453.74	0.00	89,453.74	5,221.49		94,675.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					25,602.78	25,602.78
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					298,196.99	298,196.99
----	Other Outgo					16,540,397.72	16,540,397.72
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		74,555.02	74,555.02	833,252.92		907,807.94
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(596,465.55)		(596,465.55)
----	Total General Fund and Charter Schools Funds Expenditures	133,331,015.10	25,632,397.64	158,963,412.74	9,511,257.46	16,864,197.49	185,338,867.69

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

Goal	Type of Program	Instructive (Functions 1500- 1599)	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 5300- 5999)	General Administration (Functions 7000- 7999, except 7200)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities, Rent and Leases (Functions 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	158,901.38	13,256.65	0.00	0.00	0.00	0.00	0.00			0.00	0.00	172,158.03
1110	Regular Education, K-12	86,443,821.71	4,176,648.83	1,853,124.06	11,871,820.33	3,735,163.04	0.00	2,682,761.40			1,332,464.01	0.00	111,837,009.60
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,471,527.69	102,148.83	0.00	288,186.13	184,170.19	0.00	0.00			121,613.78	0.00	2,068,606.64
3300	Independent Study Centers	750,893.37	0.00	358.90	233,271.90	172,498.45	0.00	0.00			18,876.40	0.00	1,165,400.72
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3530	Community Day Schools	266,574.23	0.00	0.00	220,605.79	0.00	0.00	0.00			32,673.40	0.00	519,853.42
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	2,809,399.19	219,366.24	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,028,765.43
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Illlegal	477.92	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	477.92
4830	Minor Education	242,062.49	2,519.22	0.00	14,782.26	0.00	0.00	0.00			0.00	0.00	259,363.97
3000-3999	Special Education	11,906,692.60	989,323.37	0.00	31,240.02	404,305.91	700,377.25	0.00			0.00	0.00	14,031,839.15
6000	SCIP	109,005.30	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	109,005.30
Other Goals													
7110	Nonagency - Educational	584,926.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	584,926.98
7130	Nonagency - Other	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		18,134.08	0.00	71,319.66	0.00	89,453.74
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
Total Direct Charged Costs		104,694,262.06	1,204,164.16	1,853,482.06	12,883,086.02	3,966,837.19	700,377.25	2,692,761.60	18,134.08	0.00	1,567,910.27	0.00	133,331,015.00

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	5,609.85	0.00	68,149.50	73,759.35
1110	Regular Education, K-12	3,694,877.93	14,792,203.30	5,637,536.06	24,124,617.29
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	61,708.46	348,014.94	26,211.34	435,934.74
3300	Independent Study Centers	22,439.44	0.00	16,775.26	39,214.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	11,219.72	0.00	26,211.34	37,431.06
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	128,802.38	0.00	0.00	128,802.38
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)	461,467.05	0.00	231,708.29	693,175.34
6000	ROC/P	5,609.85	0.00	0.00	5,609.85
Other Goals					
7110	Nonagency - Educational	19,297.91	0.00	0.00	19,297.91
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
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	74,555.02	0.00	0.00	74,555.02
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,485,587.61	15,140,218.24	6,006,591.79	25,632,397.64

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,718,010.66
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,075.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,605,493.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,752,144.24
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,107,723.01
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	133,331,015.10
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,632,397.64
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	158,963,412.74
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,027,461.62
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,744,689.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,428,460.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,200,611.53
D. Total Direct Charged and Allocated Costs (B3 + C5)		173,164,024.27
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.84%

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)	25,602.78				25,602.78
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			298,196.99		298,196.99
Other Outgo (Objects 1000-7999)				16,540,397.72	16,540,397.72
Total Other Costs	25,602.78	0.00	298,196.99	16,540,397.72	16,864,197.49

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

Description	2014-15 Actual	2015-16 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Madera County Office of Education (AB00)			0.00%
Mariposa County Office of Education (AB01)			0.00%
Mariposa County Unified (AB02)			0.00%
Bass Lake Joint Union Elementary (AB08)			0.00%
Madera Unified (AB13)			0.00%
Alview-Dairyland Union Elementary (AB14)			0.00%
Chowchilla Elementary (AB15)			0.00%
Chowchilla Union High (AB16)			0.00%
Raymond-Knowles Union Elementary (AB17)			0.00%
Golden Valley Unified (AB18)			0.00%
Chawanakee Unified (AB19)			0.00%
Yosemite Unified (AB20)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%

Preparer
Name: _____
Title: _____
Phone: _____

Current LEA: 20-65243-0000000 Madera Unified		
Selected SELPA: AB		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AB	Madera/Mariposa	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7829	Due From Other Funds 9310	Due To Other Funds 9010
	Transfers In 5750	Transfers Out 5750	Transfers In 7300	Transfers Out 7300				
01 GENERAL FUND								
Expenditure Detail	0.00	(99,287.78)	0.00	(106,465.55)				
Other Sources/Uses Detail					36,247.03	(3,500,969.21)		
Fund Reconciliation							327,001.69	1,401,525.43
03 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	4,442.13	0.00	5,424.31	0.00				
Other Sources/Uses Detail					891,034.51	0.00		
Fund Reconciliation							103,294.74	1,710.45
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,517.09	0.00	77,959.56	0.00				
Other Sources/Uses Detail					0.00	1,034.83		
Fund Reconciliation							25.82	200,321.57
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	87,328.56	0.00	513,081.66	0.00				
Other Sources/Uses Detail					7,987.94	0.00		
Fund Reconciliation							38,176.22	6,090.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,766,851.27	0.00		
Fund Reconciliation							1,294,302.61	1,305,779.51
15 FUNDS, 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								
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	1,063,258.76		
Fund Reconciliation							0.00	661,990.97
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,375,270.03		
Fund Reconciliation							0.00	36.45
30 STATE SCHOOL BUILDING LEASEPURCHASE 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					1,131,418.76	0.00		
Fund Reconciliation							661,590.97	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,130,150.00	0.00		
Fund Reconciliation							1,246,757.37	0.00
45 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					854,497.24	854,497.24		
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					1,270,863.00	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								
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 8985-8929	Interfund Transfers Out 7900-7929	Due From Other Funds 5016	Due To Other Funds 5616
	Transfers In 6750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
83 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIRE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
75 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	90,387.78	90,387.78	596,485.55	596,485.55	16,837,046.73	16,837,050.07	3,380,482.43	3,380,482.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,236
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,359,426.63		6,359,426.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,025,043.49		3,025,043.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,616,826.96		4,616,826.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	100,583.04		100,583.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	(70,042.99)		(70,042.99)
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	0.00	0.00	14,031,839.15	0.00	14,031,839.15
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	693,175.31								693,175.31
	Total Indirect Costs and PCR Allocations	693,175.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	693,175.31
	TOTAL COSTS	693,175.31	0.00	0.00	0.00	0.00	0.00	14,031,839.15	0.00	14,725,014.46
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	306,825.74		306,825.74
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,015.94		480,015.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	461,013.82		461,013.82
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	0.00	0.00	2,047.50		2,047.50
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	1,269,903.00	0.00	1,269,903.00
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	1,269,903.00	0.00	1,269,903.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3175 & 3410-5510, goals 5000-5999)									0.00
	TOTAL COSTS									1,269,903.00

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,052,600.89		6,052,600.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,545,027.55		2,545,027.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,135,815.16		4,135,815.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	100,583.04		100,583.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	(72,090.49)		(72,090.49)
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	12,761,936.15	0.00	12,761,936.15
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	693,175.31								693,175.31
	Total Indirect Costs and PCR Allocations	693,175.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	693,175.31
	TOTAL BEFORE OBJECT 8980	693,175.31	0.00	0.00	0.00	0.00	0.00	12,761,936.15	0.00	13,455,111.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									13,455,111.46
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,394.90		3,394.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	440,571.44		440,571.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	316,433.70		316,433.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	19,417.22		19,417.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	20,789.36		20,789.36
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	800,606.62	0.00	800,606.62
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	800,606.62	0.00	800,606.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6000, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									8,613,374.31
										9,413,980.93

* 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	11,543,968.87	7,876,556.60
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	11,543,968.87	7,876,556.60
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	<u>1,205.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	1,205.00	

SELPA: Madera/Mariposa (AB)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Madera/Mariposa (AB)

SECTION 2

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

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

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

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

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

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

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	14,725,014.46		
2. Less: Expenditures paid from federal sources	1,269,903.00		
3. Expenditures paid from state and local sources	13,455,111.46	11,543,968.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,455,111.46	11,543,968.87	1,911,142.59
4. Special education unduplicated pupil count	1,236	1,205	
5. Per capita state and local expenditures (A3/A4)	10,886.01	9,580.06	1,305.95

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

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

SELPA: Madera/Mariposa (AB)

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	9,413,980.93	7,876,556.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,413,980.93	7,876,556.60	1,537,424.33
b. Per capita local expenditures (B1a/A4)	7,616.49	6,536.56	1,079.93

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.

Teri Bradshaw
Contact Name

(559) 675-4500, ext 208
Telephone Number

Director of Fiscal Services
Title

teri@bradshaw@madera.usd.org
E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2010-18 Budget vs. 2014-15 Actual Comparison
2015-16 Budget by LEA (LB-8)

Object Code	Description	Special Education, Unspecified (Goal 5051)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,238
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,522,882.00		7,522,882.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,257,828.00		3,257,828.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	5,291,771.00		5,291,771.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	196,418.00		196,418.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,351.00		10,351.00
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	16,279,050.00	0.00	16,279,050.00
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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00	16,279,050.00	0.00	16,279,050.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,002,484.00		7,002,484.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,945,672.00		2,945,672.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,971,048.00		4,971,048.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	79,592.00		79,592.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,351.00		10,351.00
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	15,009,147.00	0.00	15,009,147.00
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	15,009,147.00	0.00	15,009,147.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									15,009,147.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5720)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	85,093.00		85,093.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	515,802.00		515,802.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	405,721.00		405,721.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,154.00		4,154.00
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	1,014,770.00	0.00	1,014,770.00
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	1,014,770.00	0.00	1,014,770.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500-6540, & 7240, goals 5000-5999)									10,679,012.00
	TOTAL COSTS									11,693,782.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,236
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,359,426.63		6,359,426.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,025,043.49		3,025,043.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,616,628.98		4,616,628.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	100,583.04		100,583.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	(70,042.99)		(70,042.99)
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	0.00	0.00	14,031,638.15	0.00	14,031,638.15
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-add)	693,175.31								693,175.31
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	14,031,638.15	0.00	14,031,638.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	398,625.74		398,625.74
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,015.94		480,015.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	481,013.82		481,013.82
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	0.00	0.00	2,047.50		2,047.50
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	1,269,903.00	0.00	1,269,903.00
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	1,269,903.00	0.00	1,269,903.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-3810, goals 5000-5999)									0.00
	TOTAL COSTS									1,269,903.00

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

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 6030)	Regionalized Program Specialist (Goal 6060)	Special Education, Infants (Goal 6710)	Special Education, Preschool Students (Goal 6730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 6750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 6770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 06, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,052,600.89		6,052,600.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,545,027.55		2,545,027.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,135,815.16		4,135,815.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	100,583.04		100,583.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	(72,090.49)		(72,090.49)
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	12,761,936.15	0.00	12,761,936.15
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-add)	693,175.31								693,175.31
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 6980	0.00	0.00	0.00	0.00	0.00	0.00	12,761,936.15	0.00	12,761,936.15
6980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									12,761,936.15
LOCAL EXPENDITURES (Funds 01, 06, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,394.90		3,394.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	440,571.44		440,571.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	316,433.70		316,433.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	19,417.22		19,417.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	20,789.36		20,789.36
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	800,606.62	0.00	800,606.62
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 6980	0.00	0.00	0.00	0.00	0.00	0.00	800,606.62	0.00	800,606.62
6980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
6980	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)									8,613,374.31
	TOTAL COSTS									9,413,980.93

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

SELPA: Madera/Mariposa (AB)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Madera/Mariposa (AB)

SECTION 2

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

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

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

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

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

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

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	16,279,050.00		
2. Less: Expenditures paid from federal sources	1,269,903.00		
3. Expenditures paid from state and local sources	15,009,147.00	12,761,936.15	
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	15,009,147.00	12,761,936.15	2,247,210.85
4. Special education unduplicated pupil count	1,236	1,236	
5. Per capita state and local expenditures (A3/A4)	12,143.32	10,325.19	1,818.13

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: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	11,693,782.00	9,413,980.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,693,782.00</u>	<u>9,413,980.93</u>	<u>2,279,801.07</u>
b. Per capita local expenditures (B1a/A4)	<u>9,460.99</u>	<u>7,616.49</u>	<u>1,844.50</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.

Teri Bradshaw
Contact Name

(559) 675-4500, ext. 208
Telephone Number

Director of Fiscal Services
Title

teribradshaw@madera.usd.org
E-mail Address

			Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Assets			Funds 01-57, except where indicated						
Cash		9110-9140	50,517,760.39	861,629.03	69,419.52	2,533,947.56	54,179.12	13,216,097.34	5,834,269.62
Investments		9190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	5,250,468.83	282,531.37	291,094.57	1,626,493.25	0.00	0.00	5,812.24
Due from Other Funds		9310	227,001.68	103,204.74	26.83	36,179.22	1,294,262.61	0.00	0.00
Stores		9320	401,261.72	0.00	0.00	218,479.73	0.00	0.00	0.00
Prepays		9330	11,223.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources - pensions only		9490							
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9600-9699							
Due to Other Funds		9610	13,936,037.97	16,461.91	32,367.27	64,669.09	36,762.22	0.00	0.00
Current Loans		9640	1,401,629.43	1,718.49	200,321.57	6,090.00	1,308,779.51	661,990.97	30.46
Unearned Revenue		9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net Pension Liability (Asset)		9663							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPIs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Deferred Inflows of Resources - pensions only		9690							
Deferred Inflows of Resources - other		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Fund Balance / Net Position			979Z	41,036,435.35	1,036,484.74	227,852.08	4,309,338.12	0.00	12,654,066.37	5,840,051.40

Resource	Function	Object	Fund 35	Fund 40	Fund 51	Fund 55	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund			
Assets			Funds 01-57, except where indicated						
Cash		9110-9140	3,375,218.27	13,780,113.13	4,106,966.07	763,296.81	95,013,859		95,013,859
Investments		9150	0.00	0.00	0.00	0.00	0		0
Receivables		9200-9290	0.00	0.00	0.00	0.00	7,545,521		7,545,521
Due from Other Funds		9310	661,990.97	1,255,757.37	0.00	0.00	3,580,460		3,580,460
Stores		9320	0.00	0.00	0.00	0.00	620,741		620,741
Prepays		9330	0.00	0.00	0.00	0.00	11,223	14,351	25,574
Other Current Assets		9340	0.00	0.00	0.00	0.00	0		0
Land		9410						13,763,332	13,763,332
Land Improvements		9420						15,872,966	15,872,966
Accumulated Depreciation - Land Improvements		9425						(3,654,767)	(3,654,767)
Buildings		9430						222,465,147	222,465,147
Accumulated Depreciation - Buildings		9435						(60,324,151)	(60,324,151)
Equipment		9440						20,768,322	20,768,322
Accumulated Depreciation - Equipment		9445						(15,742,739)	(15,742,739)
Work in Progress		9450						812,243	812,243
Deferred Outflows of Resources - pensions only		9490						0	0
Deferred Outflows of Resources - other		9495	0.00	0.00	0.00	0.00	0	0	0
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9510	193,631.22	1,242,497.48	0.00	0.00	15,545,367		15,545,367
Current Loans		9640	0.00	0.00	0.00	0.00	3,580,460		3,580,460
Unearned Revenue		9650	0.00	0.00	0.00	0.00	33,733		33,733
General Obligation Bonds Payable		9661						72,930,635	72,930,635
State School Building Loan Payable		9662						0	0
Net Pension Liability (Asset)		9663						0	0
Net OPEB Obligation		9664						3,744,859	3,744,859
Compensated Absences Payable		9665						425,969	425,969
COPs Payable		9666						16,745,000	16,745,000
Capital Leases Payable		9667						5,140,400	5,140,400
Lease Revenue Bonds Payable		9668						0	0
Other General Long-Term Debt		9669						814,094	814,094
Deferred Inflows of Resources - pensions only		9690						0	0
Deferred Inflows of Resources - other		9695	0.00	0.00	0.00	0.00	0	0	0

				Fund 35	Fund 40	Fund 51	Fund 56			
				County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred inflows of Resources
Resource	Function	Object								
Fund Balance / Net Position			979Z	3,844,578.02	13,793,373.02	4,106,566.07	763,298.81	87,612,044	94,193,547	181,805,591

	Resource	Function	Object	Fund 01 General Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	20,502,893.77	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	681,762.94
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	136,986,320.36	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	371,806.05	7,854.29	0.00	0.00	2,742.38	0.00	3,227.56
Interagency Revenues	0000-1999		8677, 8780-8799	398,013.68	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	987,559.89	50,785.06	0.00	0.00	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	600,296.98	168,629.21	0.00	456,980.01	0.00	0.00	1,365,267.21
	6200, 7710		8290, 8587, 8699							
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	21,584,505.61	304,503.37	2,012,255.37	10,901,024.28	0.00	105,065.50	39,308.50
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction		1000-1999	1000-7999	104,404,262.06	538,914.11	1,413,605.87	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,312,853.36	0.00	257,750.34	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,850,403.94	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	12,702,774.63	396,863.79	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	30,502,894		30,502,894
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	4,120,176.96	0.00	4,120,177		4,120,177
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	681,763		681,763
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8567-8590	0.00	0.00	0.00	0.00	136,986,320		136,986,320
Interest and Investment Earnings	0000-1999		8660-8662	29,722.81	39,646.36	0.00	0.00	454,999		454,999
Interagency Revenues	0000-1999		8677, 8790-8799	0.00	0.00	0.00	0.00	398,014		398,014
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	0.00	1,038,345		1,038,345
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	2,591,173		2,591,173
	5250, 7710		8290, 8687, 8699							
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8567-8590, 8660-8662, 8699	0.00	0.00	11,829.22	3,260.55	34,961,772		34,961,772
Capital Grants and Contributions	6200		8545, 8660-8662, 8690	0.00	0.00	0.00	0.00	0		0
Expenditures										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	106,356,782		106,356,782
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	6,570,604		6,570,604
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	1,850,404		1,850,404
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	13,099,638		13,099,638

			Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25	
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	6,708,969.05	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	25,602.78	0.00	11,725.49	11,210,424.09	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	7,567,125.53	0.00	27,715.82	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	2,752,144.24	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	6,759,113.22	5,424.31	77,959.58	513,081.66	0.00	0.00	50.00
Plant Services		8000-8999, except 8500	1000-7999	16,708,128.51	91,683.72	33,891.48	314,377.92	822,378.75	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	298,196.99	0.00	0.00	0.00	1,697,415.07	0.00	0.00
Ancillary Services		4000-4999	1000-7999	2,692,761.60	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	18,134.08	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	2,230,468.13	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	616,966.39	0.00	33,734.75	0.00	0.00	16,235,000.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	183,808.99	0.00	0.00	0.00	0.00	1,549,462.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	6,165.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	36,247.03	601,034.51	0.00	2,987.94	1,766,851.27	0.00	0.00
Interfund Transfers Out		9300	7600-7629	13,502,989.21	0.00	1,034.83	0.00	0.00	1,063,258.76	1,375,270.03
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	17,784,462.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	5,884.78	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 55 Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	6,706,969		6,706,969
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	11,247,752		11,247,752
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	7,594,841		7,594,841
General Administration:										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	2,752,144		2,752,144
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	7,355,629		7,355,629
Plant Services		8000-8999, except 8500	1000-7999	25,000.00	158,991.90	0.00	0.00	18,154,452		18,154,452
Facility Acquisition and Construction		8500	1000-7999	1,114,532.48	2,213,579.52	0.00	0.00	5,323,724		5,323,724
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	2,692,762		2,692,762
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	18,134		18,134
Enterprise Activities		8000-8999	1000-7999	0.00	0.00	0.00	0.00	0		0
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	2,230,468		2,230,468
Debt Service - Principal		9100, 9101	7431-7435, except 7434 and 7435	0.00	0.00	2,747,250.00	870,000.00	20,502,951		20,502,951
Debt Service - Interest		9100, 9102	7434, 7436	0.00	0.00	1,172,384.74	649,913.82	3,556,570		3,556,570
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	6,165		6,165
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0		0
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	1,131,418.76	11,133,190.00	894,497.24	1,270,863.00	16,837,050		16,837,050
Interfund Transfers Out		8300	7600-7629	0.00	0.00	894,497.24	0.00	16,837,050		16,837,050
Proceeds from Long-Term Debt			8901-8951, 8971-8973	0.00	0.00	0.00	0.00	17,784,462		17,784,462
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	5,885		5,885
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0		0

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Assets			Funds 01-57, except where indicated					
Cash		9110-9140	95,013,659	0	CE014		95,013,659	
Investments		9150	0	0	CE014		0	
Receivables		9200-9290	7,545,521	0	CE014, CE018		7,545,521	
Due from Other Funds		9310	3,590,460	(3,590,460)	CE014, CE018, CE020		0	
Stores		9320	620,741	0	CE014		620,741	
Prepays		9330	23,574	0	CE003, CE013, CE014	(14,351)	11,223	
Other Current Assets		9340	0	0	CE014		0	
Land		9410	13,763,332	0	CE001, CE004, CE005, CE011, CE014		13,763,332	
Land Improvements		9420	15,872,966	365,345	CE001, CE004, CE005, CE011, CE014		16,238,311	
Accumulated Depreciation - Land Improvements		9425	(3,654,767)	(726,020)	CE005, CE012, CE014		(4,381,375)	
Buildings		9430	222,465,147	951,281	CE001, CE004, CE005, CE011, CE014		223,416,428	
Accumulated Depreciation - Buildings		9435	(60,324,151)	(4,226,958)	CE005, CE012, CE014		(64,551,109)	
Equipment		9440	20,785,322	1,642,839	CE001, CE004, CE005, CE011, CE014		22,428,161	
Accumulated Depreciation - Equipment		9445	(15,792,739)	(421,886)	CE005, CE012, CE014		(16,214,625)	
Work in Progress		9450	812,243	4,348,498	CE001, CE004, CE005, CE011, CE014		5,160,741	
Deferred Outflows of Resources - pensions only		9490	0	9,245,895	CE014, CE023, CE024		9,245,895	
Deferred Outflows of Resources - other		9490	0	0	CE003, CE013, CE014		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	15,545,367	0	CE008, CE014, CE018			15,545,367
Due to Other Funds			9610	3,580,460	(3,580,460)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	33,733	0	CE014			33,733
General Obligation Bonds Payable			9661	72,930,635	(2,747,250)	CE002, CE003, CE006, CE013			70,183,385
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Net OPEB Obligation			9664	3,744,859	672,056	CE014, CE021			4,416,915
Compensated Absences Payable			9665	425,969	28,565	CE009, CE014			454,534
COFs Payable			9666	18,746,000	(870,000)	CE002, CE003, CE013, CE014			17,876,000
Capital Leases Payable			9667	5,140,400	(616,966)	CE002, CE003, CE013, CE014			4,523,434
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	814,094	(410,955)	CE002, CE003, CE010, CE013, CE014, CE022			403,139
Deferred Inflows of Resources - pensions only			9690	0	9,245,895	CE014, CE023			9,245,895
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			9732	181,805,591	5,670,851		(14,351)		187,522,091

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	20,502,894				20,502,894	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	4,120,177				4,120,177	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	681,763				681,763	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	136,986,320	0	CE006, CE007, CE010, CE022		136,986,320	
Interest and Investment Earnings	0000-1999		8560-8562	454,999	0	CE006, CE007, CE016		454,999	
Emergency Revenue	0000-1999		8677, 8780-8799	398,014	0	CE010, CE016, CE017, CE022		398,014	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,038,345	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,038,345	
Program Revenues									
Charges for Services	3000-9999		8081-8089, 8631-8659, 8663-8696, 8700-8710	2,591,173	0	CE005, CE010, CE016, CE022		2,591,173	
Operating Grants and Contributions	6200, 7710 3000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	34,961,772	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		34,961,772	
Capital Grants and Contributions	0000-7709, 7711-9999 7710		8545 8545, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	106,306,702	3,204,571	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		109,511,273	
Instruction-Related Services									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,570,604	31,095	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		6,601,699	
Instructional Library, Media and Technology		2420	1000-7999	1,850,404	7,220	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,857,624	
School Site Administration		2700	1000-7999	13,099,638	113,909	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		13,213,547	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Pupil Services:						CE001, CE004, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025			
Home-To-School Transportation		3600	1000-7999	6,706,962	(319,161)			6,387,801	

-	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	11,247,752	(46,992)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		11,200,760	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	7,594,841	27,635	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,622,476	
General Administration:									
Centralized Data Processing		7700	1000-7999	2,762,144	(5,121)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		2,757,023	
All Other General Administration		7100-7699	1000-7999	7,355,629	(31,540)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,324,089	
Plant Services		8000-8999, except 8500	1000-7999	18,104,452	763,329	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		18,917,781	
Facility Acquisition and Construction		8600	1000-7999	5,323,724	(5,323,724)	CE001			
Auxiliary Services		4000-4999	1000-7999	2,692,762	(26,169)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	(1)	2,666,592	
Community Services		5000-5999	1000-7999	18,134	48	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		18,182	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025		0	
Other Outgo:									
Transfers Between Agencies		9000	7110-7299	2,230,468	0	CE016, CE017		2,230,468	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	20,502,951	(20,502,951)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	3,555,570	(510,000)	CE008, CE010, CE013, CE015		3,045,570	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7609	6,165	(1,039,462)	CE003, CE013, CE015		(1,033,297)	
All Other Outgo		9100-9300	1000-8999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		2000	8900	0	0	CE012		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	16,837,050	(16,837,050)	CE016, CE017, CE018		0	
Interfund Transfers Out		9300	7600-7629	16,837,050	(16,837,050)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8921-8951, 8971-8973	17,784,462	(17,784,462)	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	5,885	0	CE003, CE016		5,885	
All Other Financing Uses		9300	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2470	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	5310 Child Nutrition: School Programs (e.g., School Lunch)	1,660,000	Special Ed	-	-	-	-	-	10,883,207	-	-	-	-	498,300	-	314,378	-	-	11,695,975	
			Percentage of total						93.05087%					4.26121%		2.69792%			100.00000%	
			Default revenue by function	-	-	-	-	-	425,224	-	-	-	-	19,473	-	12,263	-	-	456,960	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	425,224	-	-	-	-	19,473	-	12,263	-	-	456,960	
01-57	9010 Other Restricted Local	2,134,183	Expenditures by function	1,192,423	2,698	25,514	10,841	88,014	-	9,197	-	-	-	22,824	108,020	22,317	1,116,304	7,330,175	16,024,828	
			Percentage of total	11.89494%	0.02092%	0.25451%	1.06579%	0.87768%		0.09174%				0.22768%	1.07765%	0.22262%	11.13562%	73.12187%	100.00002%	
			Default revenue by function	253,861	639	5,432	22,746	18,738	-	1,958	-	-	-	4,656	22,997	4,751	237,656	1,560,556	2,134,195	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	(237,656)	237,654	(2)	
			Adjusted revenue by function	253,861	639	5,432	22,746	18,738	-	1,958	-	-	-	4,656	22,997	4,751	-	1,798,212	2,134,193	
Total Charges for Services (from fund consolidation worksheet)																				
Subtotal of Charges for Services by function:				253,861	639	5,432	22,746	18,738	425,224	1,958	-	-	-	24,332	22,997	17,034	-	1,798,212	2,591,173	-
User identification of conversion entries, adjustments, and rounding differences, by function:																				
Adjusted Charges for Services by function (agrees to conversion worksheet):				253,861	639	5,432	22,746	18,738	425,224	1,958	-	-	-	24,332	22,997	17,034	-	1,798,212	2,591,173	-

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function																
			1000	2100	2420	2730	3600	3700	3820	4000	5000	5000	6000	7000	7100	8100	8500	9000	Total
01-57	3040 NCLB Title I, Part A, Basic Grants Low-Income	4,295,497	Expenditures by function	5,288,804	756,521	59,052	290,704	-	-	588,876	-	-	254,682	-	-	-	-	-	7,295,497
			Percentage of total	72.91881%	10.47019%	0.82558%	4.10716%	-	-	8.14694%	-	-	3.52154%	-	-	-	-	100.00000%	
			Default revenue by function	5,288,804	756,521	59,052	290,704	-	-	588,876	-	-	254,682	-	-	-	-	-	7,295,497
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	5,288,804	756,521	59,052	290,704	-	-	588,876	-	-	254,682	-	-	-	-	-	7,295,497
01-57	3080 NCLB Title I, Part C, Migrant Ed (Regular and Seasonal)	212,812	Expenditures by function	186,346	2,519	-	5,377	-	-	-	-	-	8,145	-	1,425	-	-	-	212,812
			Percentage of total	91.32280%	1.18347%	-	2.52603%	-	-	-	-	-	3.82720%	-	0.66950%	-	-	-	100.00000%
			Default revenue by function	186,346	2,519	-	5,377	-	-	-	-	-	8,145	-	1,425	-	-	-	212,812
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	186,346	2,519	-	5,377	-	-	-	-	-	8,145	-	1,425	-	-	-	212,812
01-57	3081 NCLB Title I, Migrant Ed Summer Program	61,718	Expenditures by function	47,730	-	-	9,405	-	-	-	-	-	3,652	-	1,925	-	-	-	61,718
			Percentage of total	77.34534%	-	-	15.23321%	-	-	-	-	-	5.91664%	-	3.11923%	-	-	-	100.00000%
			Default revenue by function	47,730	-	-	9,405	-	-	-	-	-	3,652	-	1,925	-	-	-	61,718
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	47,730	-	-	9,405	-	-	-	-	-	3,652	-	1,925	-	-	-	61,718
01-57	3310 Special Ed: IDEA Basic Local Assistance Continuation	1,268,474	Expenditures by function	654,190	614,374	-	-	-	-	-	-	-	-	-	-	-	-	-	1,268,474
			Percentage of total	51.56280%	48.43719%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	654,190	614,374	-	-	-	-	-	-	-	-	-	-	-	-	-	1,268,474
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	654,190	614,374	-	-	-	-	-	-	-	-	-	-	-	-	-	1,268,474
01-57	3311 Special Ed: IDEA Local Assistance, Part B, Sec 611.40	1,429	Expenditures by function	1,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,429
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	1,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,429
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	1,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,429
01-57	3550 Carl D. Perkins Career and Technical Education	233,787	Expenditures by function	225,581	-	-	-	-	-	-	-	-	8,206	-	-	-	-	-	233,787
			Percentage of total	96.47729%	-	-	-	-	-	-	-	-	3.52271%	-	-	-	-	-	100.00000%
			Default revenue by function	225,581	-	-	-	-	-	-	-	-	8,206	-	-	-	-	-	233,787
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	225,581	-	-	-	-	-	-	-	-	8,206	-	-	-	-	-	233,787
01-57	3595 Carl D. Perkins Career and Technical Education: Adult	9,662	Expenditures by function	9,061	-	-	284	-	-	-	-	-	307	-	-	-	-	-	9,662
			Percentage of total	94.82025%	-	-	2.9295%	-	-	-	-	-	3.17746%	-	-	-	-	-	100.00000%
			Default revenue by function	9,061	-	-	284	-	-	-	-	-	307	-	-	-	-	-	9,662
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	9,061	-	-	284	-	-	-	-	-	307	-	-	-	-	-	9,662
01-57	3725 Safe and Supportive Schools Program	270,061	Expenditures by function	216,255	21,201	-	2,664	-	-	16,026	-	-	11,905	-	1,719	-	-	-	270,061
			Percentage of total	80.07023%	7.85145%	-	0.98645%	-	-	5.93324%	-	-	4.37116%	-	0.63218%	-	-	-	100.00000%
			Default revenue by function	216,255	21,201	-	2,664	-	-	16,026	-	-	11,905	-	1,719	-	-	-	270,061
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	216,255	21,201	-	2,664	-	-	16,026	-	-	11,905	-	1,719	-	-	-	270,061
01-57	3865 Adult Education: Adult Basic Education & ESL	87,701	Expenditures by function	81,126	-	-	6,575	-	-	-	-	-	-	-	-	-	-	-	87,701
			Percentage of total	92.53516%	-	-	7.46484%	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	81,126	-	-	6,575	-	-	-	-	-	-	-	-	-	-	-	87,701
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	81,126	-	-	6,575	-	-	-	-	-	-	-	-	-	-	-	87,701
01-57	3873 Adult Education: Adult Secondary Education	81,337	Expenditures by function	81,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,337
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	81,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,337
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	81,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,337
01-57	3925 Adult Education: English Literacy & Civics Education	23,884	Expenditures by function	18,415	-	-	6,969	-	-	-	-	-	-	-	-	-	-	-	23,884
			Percentage of total	77.10650%	-	-	29.18414%	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	18,415	-	-	6,969	-	-	-	-	-	-	-	-	-	-	-	23,884
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	18,415	-	-	6,969	-	-	-	-	-	-	-	-	-	-	-	23,884
01-57	3940 Adult Education: Institutionalized Adults	8,031	Expenditures by function	8,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,031
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	8,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,031
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actual
2014-15 Unaudited Actual
Comparison of Governmental Funds to Governmental Activities
Reconciliation of Program Revenues by Function
Detail

	Adjusted revenue by function	6,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,001
01-07 4026 NCLB Title I, Part A, Teacher Quality	1,017,899	Expenditures by function	262,796	688,556	3,577	12,069	-	-	4,892	-	-	16,227	490	-	-	-	1,017,265
		Percentage of total	25.62714%	67.89286%	0.23577%	1.28071%	-	-	0.40100%	-	-	4.53697%	0.04879%	-	-	-	100.00001%
		Default revenue by function	262,796	688,556	3,577	12,069	-	-	4,892	-	-	16,227	490	-	-	-	1,017,899
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	262,796	688,556	3,577	12,069	-	-	4,892	-	-	16,227	490	-	-	-	1,017,899
01-07 4124 NCLB Title IV, Part B, 21st Century Community	2,493,705	Expenditures by function	2,493,705	-	-	373	-	-	2,310	-	-	16,624	-	26,487	-	-	2,560,584
		Percentage of total	66.54427%	-	-	0.01052%	-	-	0.06025%	-	-	0.23378%	-	0.07399%	-	-	100.00011%
		Default revenue by function	2,493,705	-	-	373	-	-	2,310	-	-	16,624	-	26,487	-	-	2,560,584
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	2,493,705	-	-	373	-	-	2,310	-	-	16,624	-	26,487	-	-	2,560,584
01-07 4203 NCLB Title III, Limited English Proficient (LEP)	388,478	Expenditures by function	188,583	203,213	-	-	-	-	-	-	-	6,262	-	-	-	-	400,478
		Percentage of total	36.00340%	51.56449%	-	-	-	-	-	-	-	1.56214%	-	-	-	-	100.00000%
		Default revenue by function	188,583	203,213	-	-	-	-	-	-	-	6,262	-	-	-	-	400,478
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	188,583	203,213	-	-	-	-	-	-	-	6,262	-	-	-	-	400,478
01-07 5310 Child Nutrition School Programs (e.g., School	10,550,115	Expenditures by function	-	-	-	-	-	10,953,267	-	-	-	490,340	-	314,379	-	-	11,898,075
		Percentage of total	-	-	-	-	-	82.05807%	-	-	-	4.21215%	-	2.68796%	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	10,953,267	-	-	-	490,340	-	314,379	-	-	11,898,075
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	10,953,267	-	-	-	490,340	-	314,379	-	-	11,898,075
01-07 5370 Child Nutrition Fresh Fruit and Vegetable Program	341,910	Expenditures by function	-	-	-	-	-	327,218	-	-	-	14,692	-	-	-	-	341,910
		Percentage of total	-	-	-	-	-	95.72098%	-	-	-	4.27904%	-	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	327,218	-	-	-	14,692	-	-	-	-	341,910
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	327,218	-	-	-	14,692	-	-	-	-	341,910
01-07 5630 NCLB Title X McKinney-Vento Homeless Assistance	208	Expenditures by function	208	-	-	-	-	-	-	-	-	12	-	-	-	-	208
		Percentage of total	91.52379%	-	-	-	-	-	-	-	-	4.47701%	-	-	-	-	100.00000%
		Default revenue by function	208	-	-	-	-	-	-	-	-	12	-	-	-	-	208
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	208	-	-	-	-	-	-	-	-	12	-	-	-	-	208
01-07 5640 Medi-Cal Billing System	55,276	Expenditures by function	-	-	-	-	-	55,247	-	-	-	-	-	-	-	-	55,247
		Percentage of total	-	-	-	-	-	100.00000%	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	55,276	-	-	-	-	-	-	-	-	55,276
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	55,276	-	-	-	-	-	-	-	-	55,276
01-07 8010 After School Education and Safety (ASES)	1,780,312	Expenditures by function	1,737,438	-	-	188	-	-	-	-	-	16,400	-	4,177	-	-	1,780,312
		Percentage of total	88.71659%	-	-	0.01056%	-	-	-	-	-	0.92147%	-	0.23462%	-	-	100.00000%
		Default revenue by function	1,737,438	-	-	188	-	-	-	-	-	16,400	-	4,177	-	-	1,780,312
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,737,438	-	-	188	-	-	-	-	-	16,400	-	4,177	-	-	1,780,312
01-07 8015 Adult In-Carceration Facilities	22,739	Expenditures by function	11,630	-	-	15,103	-	-	-	-	-	870	-	-	-	-	22,739
		Percentage of total	51.21418%	-	-	44.08671%	-	-	-	-	-	4.20790%	-	-	-	-	100.00001%
		Default revenue by function	11,630	-	-	15,103	-	-	-	-	-	870	-	-	-	-	22,739
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	11,630	-	-	15,103	-	-	-	-	-	870	-	-	-	-	22,739
01-07 8105 Child Development California State Provider	1,772,884	Expenditures by function	1,236,028	254,751	-	(3,899)	-	11,728	27,718	-	-	74,719	-	33,991	-	-	1,772,884
		Percentage of total	70.07017%	14.37486%	-	(0.22000%)	-	0.66147%	1.56087%	-	-	4.21531%	-	1.91896%	-	-	100.00001%
		Default revenue by function	1,405,883	276,872	-	(3,822)	-	12,743	28,123	-	-	81,297	-	38,834	-	-	1,772,884
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,405,883	276,872	-	(3,822)	-	12,743	28,123	-	-	81,297	-	38,834	-	-	1,772,884
01-07 8130 Child Development Center-Based Reserve Account	1,048	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-07 8300 Lottery Individual Activities	752,814	Expenditures by function	752,814	-	-	-	-	-	-	-	-	-	-	-	-	-	752,814
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	752,814	-	-	-	-	-	-	-	-	-	-	-	-	-	752,814
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	752,814	-	-	-	-	-	-	-	-	-	-	-	-	-	752,814
01-07 8382 California Career Pathways Trust	300,000	Expenditures by function	87,204	-	-	-	-	-	-	-	-	2,144	-	-	-	-	87,204
		Percentage of total	29.06800%	-	-	-	-	-	-	-	-	0.00715%	-	-	-	-	100.00000%
		Default revenue by function	281,336	-	-	-	-	-	-	-	-	6,694	-	-	-	-	300,000

Capital Grants and Contributions: Governmental Activities		Note: Excluded expenditures are not used as the basis for identification of Capital Grants and Contributions in functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
		Function	1000	2100	2400	2700	3800	3700	3900	4900	4990	6000	7100	7190	8100	8190	9000	Total
Funds Revenue	Program Revenue by Resource																	
Total Capital Grants & Contributions (from fund conversion worksheet)																		
Subtotal of Capital Grants and Contributions by function: Use identification of conversion entries, adjustments, and clearing differences, by function: Adjusted Capital Grants and Contributions by function (agree to conversion worksheet)																		

Charges for Services: Business-type Activities		Extracted expenditures by function, detail identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3000	4000	5000	6000	7100	7700	8100	8500	8000	Total
	Total Charges for Services																	
		Adjusted Charges for Services by function:																

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
		Function:	7000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	0000	Total
Funds Resource	Program Revenues by Resource																	
Total Operating Grants & Contributions																		
Adjusted Operating Grants and Contributions by function:																		

Capital Grants and Contributions: Business-type Activities Program Revenues by Report		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to Functions. Capital Grants and Contributions are program revenues of the function(s) that will utilize the asset.																
		Function	1000	2100	2400	2700	3800	3700	3000	4000	6000	6000	7200	7700	8100	8200	8000	Total
Total Capital Grants & Contributions																		
Adjusted Capital Grants and Contributions by function:																		

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	8000	Total
9910	Child Nutrition: School Programs (e.g., School Breakfast, Lunch, After-School)	Breakfast, MR, Pr	-	-	-	-	425,224	-	-	-	-	18,473	-	12,263	-	-	456,960
9910	Other Restricted Local		253,881	639	5,432	22,746	18,738	1,958	-	-	-	4,859	22,997	4,751	-	1,798,212	2,134,193
	Total Charges for Services (from fund consolidation worksheet)																2,591,173
	Subtotal of Charges for Services by function:		253,881	639	5,432	22,746	18,738	425,224	1,958	-	-	24,332	22,997	17,034	-	1,798,212	2,591,173
	User identification of conversion entries, adjustments, and rounding differences, by function:																
	Adjusted Charges for Services by function (agrees to conversion worksheet):		253,881	639	5,432	22,746	18,738	425,224	1,958	-	-	24,332	22,997	17,034	-	1,798,212	2,591,173

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Resource	Program Revenues by Resource	Summary of revenues by function															Total
		1000	2000	3400	3700	3800	3900	4000	4100	4200	4300	4400	4500	4600	4700		
3015	MCLB Title I, Part A, Basic Grants Low Income	5,268,854	768,821	58,082	206,784	-	-	885,074	-	-	-	294,857	-	-	-	7,223,467	
3060	MCLB Title I, Part C, Migrant Ed (Regular and	194,340	2,819	-	5,377	-	-	-	-	-	-	6,140	-	1,425	-	212,812	
3061	MCLB Title I, Migrant Ed Summer Program	47,736	-	-	6,465	-	-	-	-	-	-	2,857	-	1,825	-	51,719	
3016	Special Ed: IDEA Basic Local Assistance	4,000,000	814,374	-	-	-	-	-	-	-	-	-	-	-	-	4,814,374	
3011	Special Ed: IDEA Local Assistance, Part B, Sec 612	1,429	-	-	-	-	-	-	-	-	-	-	-	-	-	1,429	
3080	Carl D. Perkins Career and Technical Education	226,641	-	-	-	-	-	-	-	-	-	8,230	-	-	-	234,871	
3055	Carl D. Perkins Career and Technical Education	8,291	-	-	284	-	-	-	-	-	-	307	-	-	-	8,882	
3725	Safe and Supportive Schools Program	216,266	21,201	-	2,084	-	-	10,028	-	-	-	11,800	-	1,718	-	273,903	
3005	Adult Education: Adult Basic Education & ESL	61,120	-	-	6,079	-	-	-	-	-	-	-	-	-	-	67,199	
3012	Adult Education: Adult Secondary Education	61,337	-	-	-	-	-	-	-	-	-	-	-	-	-	61,337	
3028	Adult Education: English Literacy & Civics	16,416	-	-	6,689	-	-	-	-	-	-	-	-	-	-	23,105	
3040	Adult Education: Instructional Aids	6,021	-	-	-	-	-	-	-	-	-	-	-	-	-	6,021	
4015	MCLB Title I, Part A, Teacher Quality	1,017,305	382,780	808,204	2,372	12,028	-	4,962	-	-	-	-	-	-	-	1,817,869	
4124	MCLB Title IV, Part B, 21st Century Community	2,460,780	-	-	373	-	-	5,215	-	-	-	58,626	-	26,467	-	2,545,461	
4205	MCLB Title II, Limited English Proficiency	164,583	263,013	-	-	-	-	-	-	-	-	6,952	-	-	-	434,548	
6310	Child Nutrition: School Programs (e.g., School	-	-	-	-	-	8,820,248	-	-	-	-	449,046	-	263,021	-	10,532,315	
6315	Child Nutrition: Fresh Fruit and Vegetable	-	-	-	-	-	227,214	-	-	-	-	14,502	-	-	-	241,716	
6610	MCLB Title X McKinney-Vento Homeless Assistan	250	-	-	-	-	-	-	-	-	-	12	-	-	-	262	
6640	Meat-Cat Billing System	56,276	-	-	-	-	-	58,276	-	-	-	-	-	-	-	114,552	
6010	After School Education and Safety (ASES)	1,757,453	-	-	188	-	-	-	-	-	-	16,480	-	4,177	-	1,798,312	
6015	Aids in Correctional Facilities	22,700	-	-	10,103	-	-	-	-	-	-	878	-	-	-	23,581	
6100	Child Development: California State Preschool	1,455,983	270,673	-	(2,022)	-	12,742	20,123	-	-	-	61,297	-	28,824	28,824	1,826,487	
6100	Child Development: Center-Based Resear	1,455,983	270,673	-	(2,022)	-	12,742	20,123	-	-	-	61,297	-	28,824	28,824	1,826,487	
6300	Lobby: Institutional Materials	752,614	-	-	-	-	-	-	-	-	-	-	-	-	-	752,614	
6350	California Career Pathways Trust	200,000	-	-	-	-	-	-	-	-	-	6,864	-	-	-	206,864	
6500	Special Education	3,064,120	52,947	-	6,744	-	-	126,296	-	-	-	-	-	-	174,239	3,249,317	
7010	Agri-Bus and Career Technical Education	28,042	-	-	-	-	-	-	-	-	-	-	-	-	-	28,042	
7400	Quality Education Investments Act	671,374	-	302	1,079	-	-	110,560	-	-	-	20,494	-	-	-	803,317	
7810	Other Restricted State	22,639	-	-	-	-	-	2,860	-	-	-	-	-	16,841	-	22,340	
8010	Other Restricted Local	112,648	284	2,412	10,111	6,329	-	870	-	-	-	1,160	10,223	2,112	-	146,352	
Total Operating Grants & Contributions (from local																	
unaudited worksheet)		31,961,772															
Balance of Operating Grants and Contributions by function:		16,267,258	2,736,198	61,942	374,210	8,329	16,166,354	942,627	-	-	-	1,995,732	10,669	377,322	-	1,012,393	34,861,772
User identification of conversion entries, adjustments, and rounding																	
differences, by function:																	
Adjusted Operating Grants and Contributions by function (gross to																	
unaudited worksheet)		16,267,258	2,736,198	61,942	374,210	8,329	16,166,354	942,627	-	-	-	1,995,732	10,669	377,322	-	1,012,393	34,861,772

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Capital Grants and Contributions: Governmental Activities Resource	Program Revenues by Resource	Summary of revenues by function														Total	
		Function 1000	2100	2120	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500		9000
Total Capital Grants & Contributions (from fund consolidation worksheet)																	
Subtotal of Capital Grants and Contributions by function:																	
User identification of conversion entries, adjustments, and rounding differences, by function:																	
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																	

Charges for Services: Business-type Activities		Summary of revenues by function																
Resource	Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	6000	8000	7200	7700	8100	8500	0000	Total
		Total Charges for Services																
Adjusted Charges for Services by function:																		

Unaudited Actuals
2014-15 Unaudited Actuals
Carrollton from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function															
Revenue	Program Revenues by Resource	Function 1500	2100	2420	2750	3800	3100	3300	4900	5000	9000	7200	7300	8100	8500	9000	Total
	Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by Function																	

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function															
		Function	1000	2100	3400	3700	3800	3790	3000	4000	4900	5200	7700	8100	8500	9100	Total
Resource	Program Revenues by Resource																
	Total Capital Grants & Contributions	-															
Actual Capital Grants and Contributions by function																	

Entry CE001 Capital Outlay Expenditures

To eliminate capllal outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	1,197,096	-	1,197,096			-	1,197,096	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	30,604	-	30,604			-	30,604	School Site Administration
[see extract]	3600	996,818	-	996,818			-	996,818	Home-to-School Transportation
[see extract]	3700	96,341	-	96,341			-	96,341	Food Services
[see extract]	3900	7,256	-	7,256			-	7,256	All Other Pupil Services
[see extract]	4000	34,798	-	34,798			-	34,798	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	36,842	-	36,842			-	36,842	All Other General Administration
[see extract]	7700	322,265	-	322,265			-	322,265	Centralized Data Processing
[see extract]	8100	196,702	-	196,702			-	196,702	Plant Services
[see extract]	8500	5,323,724	-	5,323,724			-	5,323,724	Facilities Acquisition and Construction
9410			840,170	-		840,170	-	-	Land
9420			2,003,612	-		1,635,267	368,345	-	Land Improvements
9430			2,465,457	-		1,514,176	951,281	-	Buildings
9440			2,933,208	-		431,476	2,501,732	-	Equipment
9450					4,421,088		4,421,088	-	Work In Progress
TOTALS			8,242,447	8,242,446	4,421,088	4,421,089	8,242,446	8,242,446	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	2,747,250	-	2,747,250			-	2,747,250	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	17,755,701	-	17,755,701			-	17,755,701	Debt Service, Other Debt Service - Principal
9661			2,747,250	-			2,747,250	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					17,105,000		17,105,000	-	COPS Payable
9667					616,966		616,966	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			17,755,701	-		17,721,966	33,735	-	Other General Long-Term Debt
TOTALS			20,502,951	20,502,951	17,721,966	17,721,966	20,502,951	20,502,951	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	6,165	-	6,165	6,165	1,039,462	-	1,039,462	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	Emergency Apportionments
8951		17,784,462	17,784,462	-	-	-	17,784,462	-	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		0	-	-	-	-	-	-	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		5,885	5,885	-	-	5,885	-	-	All Other Financing Sources
9330			-	-	-	-	-	-	Prepaid Expense
9490			-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	17,784,462	17,784,462	-	-	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	16,745,000	-	16,745,000	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			280	-	-	280	-	-	Other General Long-Term Debt
9690			-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			17,790,627	17,790,627	17,790,627	17,790,627	17,784,462	17,784,462	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200				2,137		2,137	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	20,356					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	858,893	Equipment
9445					856,756		856,756	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					858,893	858,893	858,893	858,893	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
979Z						-	-	-	Fund Balance/Net Position
TOTALS						0	0	0	0

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS						0	0	0	0

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
n/a	1000						-	-	Instruction	
n/a	2100				1,713		1,713	-	Instructional Supervision and Administration	
n/a	2420				330		330	-	Instructional Library, Media and Technology	
n/a	2700				1,026		1,026	-	School Site Administration	
n/a	3800				2,283		2,283	-	Home-to-School Transportation	
n/a	3700				1,512		1,512	-	Food Services	
n/a	3900				1,150		1,150	-	All Other Pupil Services	
n/a	4000				46		46	-	Ancillary Services	
n/a	5000						-	-	Community Services	
n/a	6000						-	-	Enterprise Activities	
n/a	7200				8,878		8,878	-	All Other General Administration	
n/a	7700				1,265		1,265	-	Centralized Data Processing	
n/a	8100				10,362		10,362	-	Plant Services	
9665							28,565	-	28,565	Compensated Absences Payable
TOTALS					28,565	28,565	28,565	28,565		

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Interagency Revenue
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Miscellaneous
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Charges for Services
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Operating Grants and Contributions
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
979Z							-	-	Fund Balance/Net Position
TOTALS							0	0	

Entry CE011 Adjustments to Work In Progress

To adjust the Work In Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200				72,590		72,590	-	All Other General Administration
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450						72,590	-	72,590	Work in Progress
TOTALS					72,590	72,590	72,590	72,590	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				4,218,039		4,218,039	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700				99,442		99,442	-	School Site Administration
6900	3600				656,492		656,492	-	Home-to-School Transportation
6900	3700				39,198		39,198	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700				313,276		313,276	-	Centralized Data Processing
6900	8100				914,971		914,971	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425						726,608	-	726,608	Accumulated Depreciation - Land Improvements
9435						4,226,568	-	4,226,568	Accumulated Depreciation - Buildings
9445						1,288,242	-	1,288,242	Accumulated Depreciation - Equipment
TOTALS					6,241,418	6,241,418	6,241,418	6,241,418	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100					510,000	-	510,000	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666					510,000		510,000	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					510,000	510,000	510,000	510,000	

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash in Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490		0	-	-			-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-			-	-	Deferred Outflows of Resources - other
9500		0	-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9663		0	-	-			-	-	Net Pension Liability (Asset)
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690		0	-	-			-	-	Deferred Inflows of Resources - pensions only
9890		0	-	-			-	-	Deferred Inflows of Resources - other
979Z		0	-	-			-	-	Fund Balance/Net Position
TOTALS		0	0	0	0	0	0	0	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from Internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z							-	-	Fund Balance/Net Position
TOTALS							0	0	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z							-	-	Fund Balance/Net Position
TOTALS							0	0	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	4,569,493	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		4,569,493	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Nota: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		3,580,460	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		3,580,460	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	11,133,150	-	11,133,150			-	11,133,150	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	1,131,419	-	1,131,419			-	1,131,419	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	2,988	-	2,988			-	2,988	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	4,569,493	-	4,569,493			-	4,569,493	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		11,133,150	11,133,150	-			11,133,150	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		1,131,419	1,131,419	-			1,131,419	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund from Bond Interest and Redemption Fund
8915		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund from General, Special Reserve, and Building Funds
8916		2,988	2,988	-			2,988	-	Interfund Transfers, To Cafeteria Fund from General Fund
8919		4,569,493	4,569,493	-			4,569,493	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund from General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			16,837,050	16,837,050	0	0	16,837,000	16,837,050	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		3,580,460	-	3,580,460			-	3,580,460	Due From Other Funds
9610		3,580,460	3,580,460	-			3,580,460	-	Due To Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			3,580,460	3,580,460	0	0	3,580,460	3,580,460	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				419,680		419,680	-	Instruction
n/a	2100				29,382		29,382	-	Instructional Supervision and Administration
n/a	2420				8,587		8,587	-	Instructional Library, Media and Technology
n/a	2700				58,096		58,096	-	School Site Administration
n/a	3600				20,251		20,251	-	Home-to-School Transportation
n/a	3700				17,683		17,683	-	Food Services
n/a	3900				34,341		34,341	-	All Other Pupil Services
n/a	4000				8,583		8,583	-	Ancillary Services
n/a	5000				48		48	-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200				23,067		23,067	-	All Other General Administration
n/a	7700				6,753		6,753	-	Centralized Data Processing
n/a	8100				45,585		45,585	-	Plant Services
9664						672,056	-	672,056	Net OPEB Obligation
TOTALS					672,056	672,056	672,056	672,056	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					236,052	-	236,052	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420					1,697	-	1,697	Instructional Library, Media and Technology
n/a	2700					14,051	-	14,051	School Site Administration
n/a	3800					1,369	-	1,369	Home-to-School Transportation
n/a	3700					9,044	-	9,044	Food Services
n/a	3900					600	-	600	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					101,370	-	101,370	All Other General Administration
n/a	7700					2,150	-	2,150	Centralized Data Processing
n/a	8100					10,887	-	10,887	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669						377,220	377,220	-	Other General Long-Term Debt
TOTALS						377,220	377,220		

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				5,644,735		5,644,735	-	Instruction
n/a	2100				413,987		413,987	-	Instructional Supervision and Administration
n/a	2420				114,006		114,006	-	Instructional Library, Media and Technology
n/a	2700				842,941		842,941	-	School Site Administration
n/a	3600				315,178		315,178	-	Home-to-School Transportation
n/a	3700				263,804		263,804	-	Food Services
n/a	3900				474,998		474,998	-	All Other Pupil Services
n/a	4000				73,162		73,162	-	Ancillary Services
n/a	5000				380		380	-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200				366,307		366,307	-	All Other General Administration
n/a	7700							-	Centralized Data Processing
n/a	8100				736,397		736,397	-	Plant Services
9490								-	Deferred Outflows of Resources - pensions only
9663								-	Net Pension Liability (Asset)
9690						9,245,895		9,245,895	Deferred Inflows of Resources - pensions only
TOTALS					9,245,895	9,245,895	9,245,895	9,245,895	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	5,644,735	-	5,644,735			-	5,644,735	Instruction
3100-3299	2100	413,987	-	413,987			-	413,987	Instructional Supervision and Administration
3100-3299	2420	114,006	-	114,006			-	114,006	Instructional Library, Media and Technology
3100-3299	2700	842,941	-	842,941			-	842,941	School Site Administration
3100-3299	3600	315,178	-	315,178			-	315,178	Home-to-School Transportation
3100-3299	3700	263,804	-	263,804			-	263,804	Food Services
3100-3299	3900	474,998	-	474,998			-	474,998	All Other Pupil Services
3100-3299	4000	73,162	-	73,162			-	73,162	Ancillary Services
3100-3299	5000	380	-	380			-	380	Community Services
3100-3299	6000	0	-	-			-	-	Enterprise Activities
3100-3299	7200	366,307	-	366,307			-	366,307	All Other General Administration
3100-3299	7700	0	-	-			-	-	Centralized Data Processing
3100-3299	8100	736,397	-	736,397			-	736,397	Plant Services
9490			9,245,895	-			9,245,895	-	Deferred Outflows of Resources - pensions only
TOTALS		9,245,895	9,245,895	9,245,895	-	-	9,245,895	9,245,895	

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
TOTALS							-	-	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330	14,351		Prepaid Expense
9410	13,763,332		Land
9420	15,872,966		Land Improvements
9425		3,654,767	Accumulated Depreciation - Land Improvements
9430	222,465,147		Buildings
9435		60,324,151	Accumulated Depreciation - Buildings
9440	20,788,322		Equipment
9445		15,742,739	Accumulated Depreciation - Equipment
9450	812,243		Work In Progress
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - other
9661		72,930,835	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664		3,744,859	Net OPEB Obligation
9665		425,969	Compensated Absences Payable
9666		16,745,000	COPs Payable
9667		5,140,400	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		814,094	Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	-	94,193,547	Fund Balance/Net Position
Total	273,716,361	273,716,361	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6500	5,259.60
01	3550	0	3800	1000	6400	42,129.73
01	6382	0	1110	1000	6400	47,500.00
01	7405	0	1110	1000	6400	1,048,256.06
01	7405	0	3200	1000	6400	26,440.60
01	7405	0	3300	1000	6400	27,510.04
Total, Instruction (Functions 1000-1999)						<u>1,197,096.03</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
01	0000	0	1110	2700	6400	4,305.63
01	0000	0	1110	2700	6500	26,298.00
Total, School Site Administration (Function 2700)						<u>30,603.63</u>
01	0000	0	0000	3900	6500	7,255.82
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>7,255.82</u>
01	0000	0	0000	3600	6500	909,344.36
01	9010	0	0000	3600	6500	87,473.91
Total, Home-to-School Transportation (Function 3600)						<u>996,818.27</u>
13	5310	0	0000	3700	6400	96,341.10
Total, Food Services (Function 3700)						<u>96,341.10</u>
01	0000	0	1110	4000	6400	34,797.89
Total, Ancillary Services (Functions 4000-4999)						<u>34,797.89</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
01	0000	0	0000	7200	6400	29,154.60
01	0000	0	0000	7200	6500	7,687.82
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>36,842.42</u>
01	0000	0	0000	7700	6400	88,498.88
01	7405	0	0000	7700	6400	233,766.08
Total, Centralized Data Processing (Function 7700)						<u>322,264.96</u>
01	0000	0	0000	8100	6400	8,240.92

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8100	6500	56,002.40
01	1100	0	0000	8100	6400	5,194.77
01	8150	0	0000	8100	6400	55,908.59
01	8150	0	0000	8100	6500	27,369.76
14	0000	0	0000	8100	6500	43,986.00
Total, Plant Services (Functions 8000-8999 except 8500)						<u>196,702.44</u>
01	0000	0	0000	8500	6200	112,843.21
01	6230	0	0000	8500	6200	179,469.00
01	9010	0	0000	8500	5400	3,500.00
01	9010	0	0000	8500	6200	2,384.78
14	0000	0	0000	8500	6170	218,927.50
14	0000	0	0000	8500	6200	1,478,487.57
35	0000	0	0000	8500	5800	4,113.72
35	9010	0	0000	8500	4400	1,994.97
35	9010	0	0000	8500	5600	1,004.00
35	9010	0	0000	8500	5800	1,912.84
35	9010	0	0000	8500	6100	741,132.90
35	9010	0	0000	8500	6170	94,182.80
35	9010	0	0000	8500	6200	270,191.25
40	0000	0	0000	8500	4300	9,850.34
40	0000	0	0000	8500	5800	3,938.16
40	0000	0	0000	8500	6100	99,036.81
40	0000	0	0000	8500	6170	1,690,502.02
40	0000	0	0000	8500	6200	395,766.76
40	0000	0	0000	8500	6400	14,485.43
Total, Facilities Acquisition and Construction (Function 8500)						<u>5,323,724.06</u>
						<u><u>8,242,446.62</u></u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
40	0000	0	0000	8500	4300	9,850.34
Total, Books and Supplies (Objects 4000-4999 except 4400)						9,850.34
35	9010	0	0000	8500	4400	1,994.97
Total, Noncapitalized Equipment (Object 4400)						1,994.97
01	9010	0	0000	8500	5400	3,500.00
35	0000	0	0000	8500	5800	4,113.72
35	9010	0	0000	8500	5600	1,004.00
35	9010	0	0000	8500	5800	1,912.84
40	0000	0	0000	8500	5800	3,938.16
Total, Services and Other Operating Expenditures (Objects 5000-5999)						14,468.72
35	9010	0	0000	8500	6100	741,132.90
40	0000	0	0000	8500	6100	99,036.81
Total, Land (Object 6100)						840,169.71
14	0000	0	0000	8500	6170	218,927.50
35	9010	0	0000	8500	6170	94,182.80
40	0000	0	0000	8500	6170	1,690,502.02
Total, Land Improvements (Object 6170)						2,003,612.32
01	0000	0	0000	8500	6200	112,843.21
01	6230	0	0000	8500	6200	179,469.00
01	9010	0	0000	8500	6200	2,384.78
14	0000	0	0000	8500	6200	1,478,487.57
35	9010	0	0000	8500	6200	270,191.25
40	0000	0	0000	8500	6200	395,766.76
Total, Buildings and Improvement of Buildings (Object 6200)						2,439,142.57
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7200	6400	29,154.60
01	0000	0	0000	7700	6400	88,498.88
01	0000	0	0000	8100	6400	8,240.92
01	0000	0	1110	2700	6400	4,305.63
01	0000	0	1110	4000	6400	34,797.89
01	1100	0	0000	8100	6400	5,194.77

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	3550	0	3800	1000	6400	42,129.73
01	6382	0	1110	1000	6400	47,500.00
01	7405	0	0000	7700	6400	233,766.08
01	7405	0	1110	1000	6400	1,048,256.06
01	7405	0	3200	1000	6400	26,440.60
01	7405	0	3300	1000	6400	27,510.04
01	8150	0	0000	8100	6400	55,908.59
13	5310	0	0000	3700	6400	96,341.10
40	0000	0	0000	8500	6400	14,485.43
Total, Equipment (Object 6400)						<u>1,762,530.32</u>
01	0000	0	0000	3600	6500	909,344.36
01	0000	0	0000	3900	6500	7,255.82
01	0000	0	0000	7200	6500	7,687.82
01	0000	0	0000	8100	6500	56,002.40
01	0000	0	1110	1000	6500	5,259.60
01	0000	0	1110	2700	6500	26,298.00
01	8150	0	0000	8100	6500	27,369.76
01	9010	0	0000	3600	6500	87,473.91
14	0000	0	0000	8100	6500	43,986.00
Total, Equipment Replacement (Object 6500)						<u>1,170,677.67</u>
						<u>8,242,446.62</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	368,345	
	Buildings	9430	951,281	
	Equipment	9440	2,501,732	
	Work In Progress	9450	4,421,088	
	Instruction	1000		1,197,096
	School Site Administration	2700		30,604
	Home-to-School Transportation	3600		996,818
	Food Services	3700		96,341
	All Other Pupil Services	3900		7,256
	Ancillary Services	4000		34,798
	All Other General Administration	7200		36,842
	Centralized Data Processing	7700		322,265
	Plant Services	8100		196,702
	Facilities Acquisition and Construction	8500		5,323,724
		Total	8,242,446	8,242,446

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	2,747,250	
	COPS Payable	9666	17,105,000	
	Capital Leases Payable	9667	616,966	
	Other General Long-Term Debt	9669	33,735	
	Debt Service-Principal	9101		20,502,951
		Total	20,502,951	20,502,951

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Proceeds from Sale of Bonds	8951		17,784,462	
Debt Service-Issuance Costs and Discounts		9103		1,039,462
COPS Payable	9666			16,745,000
		Total	17,784,462	17,784,462

Entry #	Object	Function	Debit	Credit
CE004 Donated and Contributed Capital Assets				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
		Total	0	0

Entry #		Object	Function	Debit	Credit
CE005	Disposal of Capital Assets To report sales and disposals of capital assets and any resulting gain or loss.				
	All Other General Administration		7200	2,137	
	Accumulated Depreciation - Equipment	9445		856,756	
	Equipment	9440			858,893
			Total	858,893	858,893

Entry #		Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE012	Depreciation				
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
	Instruction		1000	4,218,039	
	School Site Administration		2700	99,442	
	Home-to-School Transportation		3600	656,492	
	Food Services		3700	39,198	
	Centralized Data Processing		7700	313,276	
	Plant Services		8100	914,971	
	Accumulated Depreciation - Land Improvements	9425			726,608
	Accumulated Depreciation - Buildings	9435			4,226,568
	Accumulated Depreciation - Equipment	9445			1,288,242
			Total	6,241,418	6,241,418

Entry #		Object	Function	Debit	Credit
CE013	Amortization				
	To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
	COPS Payable	9666		510,000	
	Debt Service - Interest		9102		510,000
			Total	510,000	510,000

Entry #	Object	Function	Debit	Credit
CE014	Incorporatlon of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Between General Fund and Special Reserve Fund	8912	11,133,150	
	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds	8913	1,131,419	
	Interfund Transfers, To Cafeteria Fund From General Fund	8916	2,988	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	4,569,493	
	Interfund Transfers	9300		16,837,050
			Total	16,837,050 16,837,050

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	3,580,460	
	Due From Other Funds	9310		3,580,460
		Total	3,580,460	3,580,460

Entry #	Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
	Instruction	1000	419,680	
	Instructional Supervision and Administration	2100	29,382	
	Instructional Library, Media and Technology	2420	8,587	
	School Site Administration	2700	58,096	
	Home-to-School Transportation	3600	20,251	
	Food Services	3700	17,683	
	All Other Pupil Services	3900	34,341	
	Ancillary Services	4000	8,583	
	Community Services	5000	48	
	All Other General Administration	7200	23,067	
	Centralized Data Processing	7700	6,753	
	Plant Services	8100	45,585	
	Net OPEB Obligation	9664		672,056
		Total	672,056	672,056

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
	Other General Long-Term Debt	9669	377,220	
	Instruction	1000		236,052
	Instructional Library, Media and Technology	2420		1,697
	School Site Administration	2700		14,051
	Home-to-School Transportation	3600		1,369
	Food Services	3700		9,044
	All Other Pupil Services	3900		600
	All Other General Administration	7200		101,370
	Centralized Data Processing	7700		2,150
	Plant Services	8100		10,887
		Total	377,220	377,220

Entry #	Object	Function	Debit	Credit
---------	--------	----------	-------	--------

CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Total	0	0
-------	---	---

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	109,561,353	253,861	18,262,208	0	(91,045,284)		(91,045,284)
Instruction-related services:							
Instructional supervision and administration	6,601,699	639	2,736,186	0	(3,864,674)		(3,864,674)
Instructional library, media and technology	1,857,624	5,432	64,842	0	(1,787,350)		(1,787,350)
School site administration	13,213,547	22,746	374,218	0	(12,816,582)		(12,816,582)
Pupil services:							
Home-to-school transportation	6,387,608	18,738	8,329	0	(6,380,741)		(6,380,741)
Food services	11,200,790	425,234	10,189,304	0	(806,232)		(806,232)
All other pupil services	7,622,476	1,928	940,627	0	(6,679,891)		(6,679,891)
General administration:							
Centralized data processing	2,746,023	22,997	10,689	0	(2,715,337)		(2,715,337)
All other general administration	7,324,089	24,332	1,005,730	0	(6,294,024)		(6,294,024)
Plant services:							
Ancillary services	18,917,781	17,034	377,332	0	(18,523,415)		(18,523,415)
Community services	2,686,052	0	0	0	(2,686,052)		(2,686,052)
Enterprise activities	18,182	0	0	0	(18,182)		(18,182)
Interest on long-term debt	0	0	0	0	0		0
Other outgo	3,045,570				(3,045,570)		(3,045,570)
Depreciation (unallocated)*	1,197,171	1,798,212	1,012,363	0	1,813,344		1,813,344
	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0	0	0	0		0	0
Other outgo	0	0	0	0		0	0
Total expenses	192,363,676	2,661,172	34,861,772	0	(164,810,790)	0	(164,810,790)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					20,502,894	0	20,502,894
Taxes levied for debt service					4,120,177	0	4,120,177
Taxes levied for other specific purposes					681,763	0	681,763
Federal and state aid not restricted to specific purposes					136,986,320	0	136,986,320
Interest and investment earnings					454,999	0	454,999
Interagency revenues					395,014	0	395,014
Miscellaneous					1,038,345	0	1,038,345
Special and extraordinary items					5,885	0	5,885
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					164,188,397	0	164,188,397
Change in net position					6,377,607	0	6,377,607
Net position beginning					176,284,424	0	176,284,424
Net position ending					182,662,031	0	182,662,031

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds:	3,506,815
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	8,242,446
Depreciation expense:	<u>(6,241,418)</u>
Net:	2,001,028
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	20,502,951
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(16,745,000)
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:	
Prepaid debt insurance incurred during the period:	-
Prepaid debt insurance amortized for the period:	<u>-</u>
Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	(2,137)
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	-
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	(28,565)
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
<hr/>	
Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	-
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	(672,056)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	377,220
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	(72,590)
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	510,000
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	-
Change in net position of governmental activities (minor differences may be due to rounding):	9,377,666

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	95,013,659	0	95,013,659
Investments	0	0	0
Receivables	7,545,521	0	7,545,521
Due from (to) other funds	0	0	0
Stores	620,741	0	620,741
Prepaid expenses	11,223	0	11,223
Other current assets	0	0	0
Capital assets:			
Land	13,763,332	0	13,763,332
Land Improvements	16,241,311	0	16,241,311
Buildings	223,416,428	0	223,416,428
Equipment	22,431,161	0	22,431,161
Work in progress	5,160,741	0	5,160,741
Less accumulated depreciation	(85,106,319)	0	(85,106,319)
Total assets	<u>299,097,798</u>	<u>0</u>	<u>299,097,798</u>
Deferred Outflows of Resources	0	0	0
Liabilities			
Accounts payable and other current liabilities	15,545,367	0	15,545,367
Current loans	0	0	0
Unearned revenue	33,733	0	33,733
Long-term liabilities:	95,856,607	0	95,856,607
Due within one year	4,290,701		4,290,701
Due in more than one year	91,565,906		91,565,906
Total liabilities	<u>111,435,707</u>	<u>0</u>	<u>111,435,707</u>
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets	100,050,047		100,050,047
Restricted for:			
Capital projects	36,132,069		36,132,069
Debt service	4,869,865		4,869,865
Educational programs	5,573,675		5,573,675
Other purposes (expendable)	26,355,964		26,355,964
Other purposes (nonexpendable)			0
Unrestricted	14,680,471		14,680,471
Total net position	<u>187,662,091</u>	<u>0</u>	<u>187,662,091</u>

Total fund balances, governmental funds: 87,612,044

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	281,012,973	
Accumulated depreciation:	(85,106,319)	
Net:		195,906,654

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: -

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	70,183,585	
State school building loans payable	-	
Net Pension Liability (Asset)	-	
Net OPEB Obligation	4,416,915	
Compensated absences payable	454,534	
Certificates of participation payable	15,875,000	
Capital leases payable	4,523,434	
Lease revenue bonds payable	-	
Other general long-term debt	403,139	
Deferred gain or loss on debt refunding	-	
Total:		(95,856,607)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	9,245,895
---	-----------

Unaudited Actuals
2014-15 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

Deferred inflows of resources relating to pensions	(9,245,895)
--	-------------

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

-

Total net position, governmental activities (minor differences may be due to rounding):	187,662,091
---	-------------

SACS2015ALL Financial Reporting Software - 2015.2.0
9/1/2015 9:10:02 PM

20-65243-0000000

Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6286-0-0000-0000-9791	6286	21,809.87
Explanation: The \$21,809.87 is a result of Carryover from Prior Year.		
01-6286-0-0000-2100-5200	6286	1,892.07
01-6286-0-0000-7100-5200	6286	1,780.20
01-6286-0-1110-1000-4300	6286	4,044.42
01-6286-0-1110-1000-5200	6286	8,140.45
01-6286-0-1110-1000-5600	6286	523.03
01-6286-0-1110-1000-5800	6286	1,005.00
01-6286-0-1110-2490-4300	6286	82.50
01-6286-0-1110-2490-5800	6286	1,570.00
01-6286-0-1110-2700-5200	6286	1,470.02
01-6286-0-1110-3130-5200	6286	365.00
01-6286-0-1110-7210-7310	6286	937.18
01-6286-0-0000-0000-9740	6286	0.00
01-6286-0-0000-0000-979Z	6286	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT					FUND	RESOURCE	VALUE	
FD	RS	PY	GO	FN	OB			
01	6286	0	0000	0000	9740	01	6286	0.00
01	6286	0	0000	0000	9791	01	6286	21,809.87
01	6286	0	0000	0000	979Z	01	6286	0.00
01	6286	0	0000	2100	5200	01	6286	1,892.07
01	6286	0	0000	7100	5200	01	6286	1,780.20
01	6286	0	1110	1000	4300	01	6286	4,044.42
01	6286	0	1110	1000	5200	01	6286	8,140.45
01	6286	0	1110	1000	5600	01	6286	523.03
01	6286	0	1110	1000	5800	01	6286	1,005.00
01	6286	0	1110	2490	4300	01	6286	82.50
01	6286	0	1110	2490	5800	01	6286	1,570.00
01	6286	0	1110	2700	5200	01	6286	1,470.02
01	6286	0	1110	3130	5200	01	6286	365.00
01	6286	0	1110	7210	7310	01	6286	937.18

Explanation: The \$21,809.87 is a result of Carryover from Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE	
FD	RS	PY	GO	FN	OB			
01	6382	0	0000	0000	9740	6382	9740	202,601.46

Explanation: The \$202,601.46 is a carryover for the California Career Pathway Trust Grant, Grant was awarded for five years.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,609.13

Explanation: The \$3,609.13 negative amount in Fund 12, Resource 6105 is offset by

the same positive amount in Resource 9226.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data

(Form CEA) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
9/1/2015 9:10:28 PM

20-65243-0000000

Unaudited Actuals
2015-16 Budget
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-6382-0-0000-0000-9740				6382	9740	146,023.46
--------------------------	--	--	--	------	------	------------

Explanation: The \$146,023.46 Ending Balance on RS 6382 is part of the California Career Pathway Trust Grant, Grant was awarded for five years.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	6382	0	0000	0000	9791	6382	9791	202,601.46
----	------	---	------	------	------	------	------	------------

Explanation: The \$202,601.46 is Carryover from Prior Year for California Career Pathway Trust Grant, Grant was awarded for five years.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-4,039.00

Explanation: The \$4,039 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.