

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 15, 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:

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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	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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		
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	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	GS	
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	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
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	

G = General Ledger Data; S = Supplemental Data

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

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	587,987,899.77	0.00	587,987,899.77	664,057,276.80	0.00	664,057,276.80	12.9%
2) Federal Revenue		8100-8299	173,330.00	57,741,693.49	57,915,023.49	100,000.00	64,212,175.00	64,312,175.00	11.0%
3) Other State Revenue		8300-8599	19,283,068.42	85,562,689.31	104,845,757.73	53,435,021.00	65,100,582.00	118,535,603.00	13.1%
4) Other Local Revenue		8600-8799	13,240,173.16	8,592,272.84	21,832,446.00	9,476,156.88	8,275,161.00	17,751,317.98	-18.7%
5) TOTAL REVENUES			620,684,471.35	151,896,655.64	772,581,126.99	727,068,454.78	137,587,918.00	864,656,372.78	11.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	275,029,243.35	82,134,407.58	357,163,650.93	282,695,968.00	82,379,772.00	365,075,740.00	2.2%
2) Classified Salaries		2000-2999	69,598,665.11	39,285,548.14	108,884,413.25	72,136,463.00	38,706,921.00	110,843,384.00	1.8%
3) Employee Benefits		3000-3999	121,695,047.44	60,848,484.08	182,543,531.52	134,862,211.00	45,317,507.00	180,179,718.00	-1.3%
4) Books and Supplies		4000-4999	13,489,558.00	16,027,923.74	29,517,481.74	29,810,467.00	23,809,412.00	53,619,879.00	81.7%
5) Services and Other Operating Expenditures		5000-5999	43,370,210.57	33,258,607.09	76,628,817.66	48,838,458.00	42,138,125.00	90,976,583.00	18.7%
6) Capital Outlay		6000-6999	677,382.03	856,328.30	1,533,710.33	839,000.00	614,288.00	1,453,288.00	-5.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	18,654.00	812,244.56	830,898.56	0.00	317,450.00	317,450.00	-61.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,089,211.13)	8,552,789.54	(1,516,421.59)	(10,045,457.00)	8,734,474.00	(1,310,983.00)	-13.5%
9) TOTAL EXPENDITURES			513,809,749.37	241,776,333.03	755,586,082.40	559,137,110.00	242,017,949.00	801,155,059.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			106,874,721.98	(89,879,677.39)	16,995,044.59	167,931,344.78	(104,430,031.00)	63,501,313.78	273.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			6,248,796.78	0.00	6,248,796.78	4,125,000.00	0.00	4,125,000.00	-34.0%
2) Other Sources/Uses									
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			(86,908,725.24)	86,908,725.24	0.00	(89,805,588.00)	99,805,588.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(93,157,522.02)	86,908,725.24	(6,248,796.78)	(103,930,588.00)	99,805,588.00	(4,125,000.00)	-34.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,717,199.96	(2,970,952.15)	10,746,247.81	84,000,756.78	(4,624,443.00)	59,376,313.78	452.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	76,527,878.87	27,865,439.76	104,393,318.63	90,245,078.83	24,894,487.61	115,139,566.44	10.3%
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)			76,527,878.87	27,865,439.76	104,393,318.63	90,245,078.83	24,894,487.61	115,139,566.44	10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,527,878.87	27,865,439.76	104,393,318.63	90,245,078.83	24,894,487.61	115,139,566.44	10.3%
2) Ending Balance, June 30 (E + F1e)			90,245,078.83	24,894,487.61	115,139,566.44	154,245,835.61	20,270,044.61	174,515,880.22	51.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			400,100.00	0.00	400,100.00	406,650.00	0.00	406,650.00	1.6%
Stores		9711	1,496,253.28	0.00	1,496,253.28	1,200,000.00	0.00	1,200,000.00	-19.8%
Prepaid Expenditures		9712	458,950.75	0.00	458,950.75	300,000.00	0.00	300,000.00	-34.6%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	24,894,488.11	24,894,488.11	0.00	20,270,045.11	20,270,045.11	-18.6%
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9760	0.00	0.00	0.00	67,656,768.00	0.00	67,656,768.00	New
Other Assignments			6,000,000.00	0.00	6,000,000.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated		9780	15,236,698.00	0.00	15,236,698.00	16,105,601.00	0.00	16,105,601.00	5.7%
Reserve for Economic Uncertainties		9789	66,653,076.80	(0.50)	66,653,076.30	68,576,816.81	(0.50)	68,576,816.11	2.9%
Unassigned/Unappropriated Amount		9790							

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	111,076,662.78	43,928,500.64	155,005,163.42				
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	400,100.00	0.00	400,100.00				
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	1,953,616.17	1,748,055.12	3,701,671.29				
4) Due from Grantor Government		9290	4,141,663.35	14,814,187.15	18,755,850.50				
5) Due from Other Funds		9310	3,172,419.42	1,268.69	3,173,688.11				
6) Stores		9320	1,496,253.28	0.00	1,496,253.28				
7) Prepaid Expenditures		9330	458,950.75	0.00	458,950.75				
8) Other Current Assets		9340	31,446.33	0.00	31,446.33				
9) TOTAL ASSETS			122,731,112.08	60,292,011.60	183,023,123.68				
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	32,358,193.71	17,435,817.68	49,794,011.39				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	127,639.54	17,981,706.31	18,089,545.85				
6) TOTAL LIABILITIES			32,486,033.25	35,397,523.99	67,883,557.24				
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									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2014-15 Unaudited Actuals		2015-16 Budget		% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)
			90,245,078.83	24,894,487.61	115,139,566.44			

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	378,251,411.00	0.00	378,251,411.00	486,257,179.00	0.00	486,257,179.00	28.6%
Education Protection Account State Aid - Current Year	109,315,332.00	0.00	109,315,332.00	91,808,859.00	0.00	91,808,859.00	-16.0%
State Aid - Prior Years	174,619.00	0.00	174,619.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	529,093.52	0.00	529,093.52	258,596.00	0.00	258,596.00	-51.1%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	779,187.61	0.00	779,187.61	1,216,311.00	0.00	1,216,311.00	56.1%
County & District Taxes Secured Roll Taxes	70,849,842.74	0.00	70,849,842.74	72,827,465.00	0.00	72,827,465.00	2.8%
Unsecured Roll Taxes	1,580,914.06	0.00	1,580,914.06	1,638,144.00	0.00	1,638,144.00	3.6%
Prior Years' Taxes	1,921,947.39	0.00	1,921,947.39	1,024,582.00	0.00	1,024,582.00	-46.7%
Supplemental Taxes	2,833,623.25	0.00	2,833,623.25	1,071,822.00	0.00	1,071,822.00	-62.2%
Education Revenue Augmentation Fund (ERAF)	6,433,107.69	0.00	6,433,107.69	2,137,478.00	0.00	2,137,478.00	-66.8%
Community Redevelopment Funds (SB 617/699/1992)	15,739,605.33	0.00	15,739,605.33	5,766,272.00	0.00	5,766,272.00	-63.4%
Penalties and Interest from Delinquent Taxes	112,132.79	0.00	112,132.79	188,219.00	0.00	188,219.00	67.9%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	61,406.78	0.00	61,406.78	143,714.00	0.00	143,714.00	134.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	(30,703.39)	0.00	(30,703.39)	(71,857.00)	0.00	(71,857.00)	134.0%
Subtotal, LCFF Sources	588,551,499.77	0.00	588,551,499.77	664,268,784.00	0.00	664,268,784.00	12.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(563,600.00)	0.00	(563,600.00)	(211,507.20)	0.00	(211,507.20)	-62.5%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			587,987,899.77	0.00	587,987,899.77	584,057,276.80	0.00	684,057,276.80	12.9%
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	12,498,832.52	12,498,832.52	0.00	12,468,297.00	12,468,297.00	-0.2%
Special Education Discretionary Grants		8182	0.00	2,538,918.19	2,538,918.19	0.00	2,204,463.00	2,204,463.00	-13.2%
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	548,470.95	548,470.95	0.00	440,000.00	440,000.00	-19.8%
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		30,888,316.51	30,888,316.51		34,630,717.00	34,630,717.00	12.1%
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		4,627,371.04	4,627,371.04		7,400,000.00	7,400,000.00	59.9%
NCLB: Title III, Immigrant Education Program	4201	8290		2,633.25	2,633.25		0.00	0.00	-100.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,855,338.63	1,855,338.63			3,000,000.00	61.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		583,333.54	583,333.54			725,000.00	24.3%
Vocational and Applied Technology Education	3500-3699	8290		775,573.52	775,573.52			727,943.00	-6.1%
Safe and Drug Free Schools	3700-3799	8290	173,330.00	0.00	0.00	100,000.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	173,330.00	57,741,693.49	57,915,023.49	100,000.00	2,615,755.00	2,715,755.00	-24.5%
TOTAL FEDERAL REVENUE						100,000.00	64,212,175.00	64,312,175.00	11.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		41,504,093.00	41,504,093.00			41,234,843.00	-0.6%
Prior Years	6500	8319		2,011,207.00	2,011,207.00			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	8,039,425.00	0.00	8,039,425.00	42,963,040.00	0.00	42,963,040.00	434.4%
Lottery - Unrestricted and Instructional Materials		8560	11,072,797.65	3,131,230.73	14,204,028.38	10,156,187.00	2,697,737.00	12,853,924.00	-9.5%
Tax Relier 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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,398,715.22	9,398,715.22			9,418,045.00	0.2%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		3,363,629.00	3,363,629.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		759,739.37	759,739.37		750,000.00	750,000.00	-1.3%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act Implementation	7400	8590		1,568,200.00	1,568,200.00		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	170,845.77	23,708,424.99	23,879,270.76	315,794.00	10,882,507.00	11,198,301.00	-53.1%
TOTAL OTHER STATE REVENUE			19,283,068.42	85,562,689.31	104,845,757.73	53,435,021.00	65,100,582.00	118,535,603.00	13.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2014-15 Unaudited Actuals		2015-16 Budget		% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds						
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from						
Delinquent Non-LCFF						
Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Sales						
Sale of Equipment/Supplies	32,243.14	0.00	32,243.14	0.00	0.00	0.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals	1,203,403.63	152,165.30	1,355,569.13	1,078,339.00	0.00	1,078,339.00
Interest	903,259.61	36,041.86	939,301.47	1,000,000.00	21,221.00	1,021,221.00
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue						
Plus: Misc Funds Non-LCFF						

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	30,703.39	0.00	30,703.39	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,070,563.19	8,404,065.63	19,474,628.87	7,397,817.98	8,253,940.00	15,651,757.98	-19.6%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			13,240,173.16	8,592,272.84	21,832,446.00	9,476,156.98	8,275,161.00	17,751,317.98	-18.7%
TOTAL, REVENUES			620,664,471.35	151,896,655.64	772,561,126.99	727,068,454.78	137,587,918.00	864,656,372.78	11.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	235,558,364.43	57,132,856.34	292,691,220.77	244,048,973.00	58,024,197.00	302,073,170.00	3.2%
Certificated Pupil Support Salaries		1200	15,476,749.86	9,236,900.83	24,713,650.69	15,863,853.00	8,273,778.00	24,137,631.00	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	19,636,600.93	5,738,412.01	25,375,012.94	19,578,743.00	5,860,889.00	25,439,632.00	0.3%
Other Certificated Salaries		1900	4,357,528.13	10,024,238.40	14,381,766.53	3,204,399.00	10,220,908.00	13,425,307.00	-6.7%
TOTAL, CERTIFICATED SALARIES			275,029,243.35	82,134,407.58	357,163,650.93	282,696,968.00	82,379,772.00	365,075,740.00	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,441,563.37	24,348,060.00	27,789,643.37	2,863,575.00	24,304,715.00	27,168,290.00	-2.2%
Classified Support Salaries		2200	25,678,125.45	7,117,995.48	32,796,120.93	27,857,401.00	7,171,842.00	35,029,243.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	18,254,987.25	4,195,828.64	22,449,915.89	20,588,470.00	4,210,838.00	24,799,308.00	10.5%
Clerical, Technical and Office Salaries		2400	18,427,774.20	2,706,577.90	21,134,292.10	16,874,516.00	2,218,579.00	19,093,095.00	-8.7%
Other Classified Salaries		2900	3,797,294.84	917,146.12	4,714,440.96	3,952,501.00	800,947.00	4,753,448.00	0.8%
TOTAL, CLASSIFIED SALARIES			69,598,665.11	39,285,548.14	108,884,413.25	72,136,463.00	38,706,921.00	110,843,384.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	24,181,202.14	25,466,001.10	49,647,203.24	30,282,237.00	8,389,364.00	38,671,601.00	-22.1%
PERS		3201-3202	7,210,528.17	3,037,722.26	10,248,250.43	7,260,594.00	3,061,392.00	10,321,926.00	0.7%
OASDI/Medicare/Alternative		3301-3302	8,666,956.56	3,388,311.15	12,055,267.71	9,212,861.00	3,552,711.00	12,765,572.00	5.9%
Health and Welfare Benefits		3401-3402	67,044,992.43	23,756,926.96	90,801,919.39	73,545,091.00	25,138,257.00	98,683,348.00	8.7%
Unemployment Insurance		3501-3502	296,542.09	59,484.05	356,026.14	182,844.00	61,576.00	244,420.00	-31.3%
Workers' Compensation		3601-3602	6,046,736.98	2,088,685.26	8,135,422.24	6,201,466.00	2,160,361.00	8,361,827.00	2.8%
OPEB, Allocated		3701-3702	725,072.20	251,744.70	976,816.90	640,924.00	257,343.00	898,267.00	-8.0%
OPEB, Active Employees		3751-3752	7,523,016.87	2,799,606.60	10,322,623.47	7,536,254.00	2,696,503.00	10,232,757.00	-0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			121,695,047.44	60,848,484.08	182,543,531.52	134,862,211.00	45,317,507.00	180,179,718.00	-1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,121,861.00	4,435,961.03	8,557,822.03	12,583,146.00	2,713,648.00	15,296,794.00	78.7%
Books and Other Reference Materials		4200	78,778.61	990,273.77	1,069,052.38	64,682.00	73,412.00	138,074.00	-87.1%
Materials and Supplies		4300	7,058,331.60	6,674,612.57	13,732,944.17	16,109,882.00	18,735,592.00	34,845,474.00	153.7%

Description	2014-15 Unaudited Actuals		2015-16 Budget			% Diff Column C & F				
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,224,661.37	3,922,089.17	6,146,750.54	1,051,777.00	2,284,760.00	3,336,537.00	-45.7%	
Food		4700	5,925.42	4,987.20	10,912.62	1,000.00	2,000.00	3,000.00	-72.5%	
TOTAL BOOKS AND SUPPLIES			13,489,558.00	16,027,923.74	29,517,481.74	29,810,467.00	23,809,412.00	53,619,879.00	81.7%	
SERVICES AND OTHER OPERATING EXPENDITURES										
Subagreements for Services		5100	285,383.29	8,936,398.47	9,221,781.76	260,000.00	12,669,233.00	12,929,233.00	40.2%	
Travel and Conferences		5200	484,249.72	821,145.57	1,305,395.29	503,855.00	507,609.00	1,011,464.00	-22.5%	
Dues and Memberships		5300	98,128.00	29,828.00	127,956.00	116,925.00	9,750.00	126,675.00	-1.0%	
Insurance		5400 - 5450	546.00	378.00	924.00	0.00	0.00	0.00	-100.0%	
Operations and Housekeeping Services		5500	10,939,044.99	27,530.70	10,966,575.69	9,368,583.00	28,063.00	9,396,646.00	-14.3%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,124,502.41	1,053,734.17	8,178,236.58	11,197,265.00	3,638,385.00	14,835,650.00	81.4%	
Transfers of Direct Costs		5710	1,838,874.07	(1,838,874.07)	0.00	1,799,570.00	(1,799,570.00)	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	(351,034.59)	(524,317.98)	(875,352.57)	(361,073.00)	(121,835.00)	(482,908.00)	-44.8%	
Professional/Consulting Services and Operating Expenditures		5800	19,886,733.22	24,650,873.36	44,537,606.58	21,683,488.00	27,147,278.00	48,830,766.00	9.6%	
Communications		5900	3,063,783.46	101,910.87	3,165,694.33	4,269,845.00	59,212.00	4,329,057.00	36.7%	
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			43,370,210.57	33,258,607.09	76,628,817.66	48,638,458.00	42,138,125.00	90,776,583.00	18.7%	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,562.84	770,825.44	801,388.28	225,000.00	573,981.00	798,981.00	-0.3%
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	279,147.01	85,502.86	364,649.87	119,000.00	40,307.00	159,307.00	-56.3%
Equipment Replacement		6500	367,672.18	0.00	367,672.18	495,000.00	0.00	495,000.00	34.6%
TOTAL CAPITAL OUTLAY			677,382.03	856,328.30	1,533,710.33	839,000.00	614,288.00	1,453,288.00	-5.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	18,654.00	0.00	18,654.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	694,794.56	694,794.56	0.00	200,000.00	200,000.00	-71.2%
Payments to County Offices		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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			18,654.00	812,244.56	830,898.56	0.00	317,450.00	317,450.00	-61.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,552,789.54)	8,552,789.54	0.00	(8,734,474.00)	8,734,474.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,516,421.59)	0.00	(1,516,421.59)	(1,310,983.00)	0.00	(1,310,983.00)	-13.5%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,069,211.13)	8,552,789.54	(1,516,421.59)	(10,045,457.00)	8,734,474.00	(1,310,983.00)	-13.5%
TOTAL EXPENDITURES			513,809,749.37	241,776,333.03	755,586,082.40	559,137,110.00	242,017,949.00	801,155,059.00	6.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	196,821.17	0.00	196,821.17	0.00	0.00	0.00	-100.00%
Other Authorized Interfund Transfers Out		7619	4,051,975.61	0.00	4,051,975.61	4,125,000.00	0.00	4,125,000.00	1.8%
(b) TOTAL INTERFUND TRANSFERS OUT			6,248,796.78	0.00	6,248,796.78	4,125,000.00	0.00	4,125,000.00	-34.00%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(86,908,725.24)	86,908,725.24	0.00	(99,805,588.00)	99,805,588.00	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			(86,908,725.24)	86,908,725.24	0.00	(99,805,588.00)	99,805,588.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(93,157,522.02)	86,908,725.24	(6,248,796.78)	(103,930,588.00)	99,805,588.00	(4,125,000.00)	-34.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	587,987,899.77	0.00	587,987,899.77	664,057,276.80	0.00	664,057,276.80	12.9%
2) Federal Revenue		8100-8299	173,330.00	57,741,693.49	57,915,023.49	100,000.00	64,212,175.00	64,312,175.00	11.0%
3) Other State Revenue		8300-8599	19,283,068.42	85,562,689.31	104,845,757.73	53,435,021.00	65,100,582.00	118,535,603.00	13.1%
4) Other Local Revenue		8600-8799	13,240,173.16	8,592,272.84	21,832,446.00	9,476,156.98	8,275,161.00	17,751,317.98	-18.7%
5) TOTAL REVENUES			620,684,471.35	151,896,655.64	772,581,126.99	727,066,454.78	137,687,918.00	864,656,372.78	11.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		330,941,692.62	168,094,568.16	499,036,260.78	362,286,178.00	166,912,862.00	529,199,040.00	6.0%
2) Instruction - Related Services	2000-2999		52,273,454.42	32,351,532.94	84,624,987.36	55,541,587.00	30,571,336.00	86,112,923.00	1.8%
3) Pupil Services	3000-3999		31,603,363.40	18,311,480.77	49,914,844.17	30,424,746.00	17,832,752.00	48,257,498.00	-3.3%
4) Ancillary Services	4000-4999		1,027,236.96	16,443.23	1,043,680.19	773,717.00	0.00	773,717.00	-25.9%
5) Community Services	5000-5999		6,450,990.64	568,121.71	7,019,112.35	6,419,695.00	445,475.00	6,865,170.00	-2.2%
6) Enterprise	6000-6999		352,823.83	0.00	352,823.83	360,738.00	0.00	360,738.00	2.2%
7) General Administration	7000-7999		20,595,353.16	8,770,308.75	29,365,661.91	26,592,060.00	8,862,894.00	35,454,954.00	20.7%
8) Plant Services	8000-8999		70,546,180.34	12,851,632.91	83,397,813.25	76,736,389.00	17,075,180.00	93,813,569.00	12.5%
9) Other Outgo	9000-9999	Except 7600-7699	18,654.00	812,244.56	830,898.56	0.00	317,450.00	317,450.00	-61.8%
10) TOTAL EXPENDITURES			513,899,749.37	241,776,333.03	755,586,082.40	559,137,110.00	242,017,949.00	801,155,059.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			106,874,721.98	(89,879,677.39)	16,995,044.59	167,931,344.78	(104,430,031.00)	63,501,313.78	273.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,248,796.78	0.00	6,248,796.78	4,125,000.00	0.00	4,125,000.00	-34.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,908,725.24)	86,908,725.24	0.00	(99,805,588.00)	99,805,588.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(93,157,522.02)	86,908,725.24	(6,248,796.78)	(103,930,588.00)	99,805,588.00	(4,125,000.00)	-34.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,717,199.86	(2,970,952.15)	10,746,247.81	64,000,756.78	(4,624,443.00)	59,376,313.78	452.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	76,527,878.87	27,865,439.73	104,393,318.63	90,245,078.83	24,894,487.61	115,139,566.44	10.3%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,527,878.87	27,865,439.73	104,393,318.63	90,245,078.83	24,894,487.61	115,139,566.44	10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,527,878.87	27,865,439.73	104,393,318.63	90,245,078.83	24,894,487.61	115,139,566.44	10.3%
2) Ending Balance, June 30 (E + F1e)			90,245,078.83	24,894,487.61	115,139,566.44	154,245,835.61	20,270,044.61	174,515,880.22	51.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	400,100.00	0.00	400,100.00	406,650.00	0.00	406,650.00	1.6%
Revolving Cash		9712	1,496,253.28	0.00	1,496,253.28	1,200,000.00	0.00	1,200,000.00	-19.8%
Stores		9713	458,950.75	0.00	458,950.75	300,000.00	0.00	300,000.00	-34.6%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	24,894,488.11	24,894,488.11	0.00	20,270,045.11	20,270,045.11	-18.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	67,656,768.00	0.00	67,656,768.00	New
Other Commitments (by Resource/Object)									
d) Assigned		9780	6,000,000.00	0.00	6,000,000.00	0.00	0.00	0.00	-100.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	15,236,698.00	0.00	15,236,698.00	16,105,601.00	0.00	16,105,601.00	5.7%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	66,653,076.80	(0.50)	66,653,076.30	68,576,816.61	(0.50)	68,576,816.11	2.9%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

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 Form 01

Long Beach Unified
 Los Angeles County

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	2,937,603.65	2,937,603.65
6230	California Clean Energy Jobs Act	6,689,516.97	6,248,945.97
6300	Lottery: Instructional Materials	6,045,354.19	6,045,354.19
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	2,022,502.47	622,502.47
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	1,310,171.66	310,171.66
7405	Common Core State Standards Implementation	3,944,135.53	3,944,135.53
9010	Other Restricted Local	1,945,203.64	161,331.64
Total, Restricted Balance		24,894,488.11	20,270,045.11

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	250,867.00	306,862.00	22.3%
3) Other State Revenue		8300-8599	26,571.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	570,636.11	558,063.00	-2.2%
5) TOTAL REVENUES			848,074.11	864,925.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	541,181.21	475,004.00	-12.2%
2) Classified Salaries		2000-2999	141,166.61	147,200.00	4.3%
3) Employee Benefits		3000-3999	207,692.44	223,409.00	7.6%
4) Books and Supplies		4000-4999	8,963.67	3,500.00	-61.0%
5) Services and Other Operating Expenditures		5000-5999	5,243.04	148,430.00	2731.0%
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	25,892.00	New
9) TOTAL EXPENDITURES			904,246.97	1,023,435.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,172.86)	(158,510.00)	182.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,975.61	125,000.00	140.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			51,975.61	125,000.00	140.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,197.25)	(33,510.00)	698.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,763.06	94,565.81	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,763.06	94,565.81	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,763.06	94,565.81	-4.2%
2) Ending Balance, June 30 (E + F1e)			94,565.81	61,055.81	-35.4%
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	94,566.25	61,056.25	-35.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.44)	(0.44)	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	662,868.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	114,736.12		
4) Due from Grantor Government		9290	76,861.00		
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			854,465.40		
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	37,493.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	722,406.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			759,899.59		
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)			94,565.81		

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	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	250,867.00	306,862.00	22.3%
TOTAL, FEDERAL REVENUE			250,867.00	306,862.00	22.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	26,571.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			26,571.00	0.00	-100.0%

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	1,972.11	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	568,664.00	558,063.00	-1.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			570,636.11	558,063.00	-2.2%
TOTAL, REVENUES			848,074.11	864,925.00	2.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	541,181.21	475,004.00	-12.2%
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			541,181.21	475,004.00	-12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,460.77	55,945.00	15.4%
Classified Support Salaries		2200	2,064.41	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	23,047.50	36,288.00	57.4%
Clerical, Technical and Office Salaries		2400	40,134.18	54,967.00	37.0%
Other Classified Salaries		2900	27,459.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			141,166.61	147,200.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	72,095.14	50,225.00	-30.3%
PERS		3201-3202	11,172.77	15,989.00	43.1%
OASDI/Medicare/Alternative		3301-3302	16,856.68	16,890.00	0.2%
Health and Welfare Benefits		3401-3402	84,998.05	116,072.00	36.6%
Unemployment Insurance		3501-3502	341.55	311.00	-8.9%
Workers' Compensation		3601-3602	11,956.70	10,890.00	-8.9%
OPEB, Allocated		3701-3702	1,434.74	1,128.00	-21.4%
OPEB, Active Employees		3751-3752	8,836.81	11,904.00	34.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			207,692.44	223,409.00	7.6%
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	6,251.90	3,500.00	-44.0%
Noncapitalized Equipment		4400	2,711.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,963.67	3,500.00	-61.0%

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	2,710.86	0.00	-100.0%
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	19,500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	809.10	20,300.00	2409.0%
Professional/Consulting Services and Operating Expenditures		5800	110.00	103,130.00	93654.5%
Communications		5900	1,613.08	3,500.00	117.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,243.04	148,430.00	2731.0%
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%
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	0.00	25,892.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	25,892.00	New
TOTAL, EXPENDITURES			904,246.97	1,023,435.00	13.2%

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	51,975.61	125,000.00	140.5%
(a) TOTAL, INTERFUND TRANSFERS IN			51,975.61	125,000.00	140.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,975.61	125,000.00	140.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,867.00	306,862.00	22.3%
3) Other State Revenue		8300-8599	26,571.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	570,636.11	558,063.00	-2.2%
5) TOTAL, REVENUES			848,074.11	864,925.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		785,642.46	832,034.00	5.9%
2) Instruction - Related Services	2000-2999		114,891.76	120,009.00	4.5%
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	25,892.00	New
8) Plant Services	8000-8999		3,712.75	45,500.00	1125.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			904,246.97	1,023,435.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(56,172.86)	(158,510.00)	182.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,975.61	125,000.00	140.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,975.61	125,000.00	140.5%

Unaudited Actuals
Adult Education 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)			(4,197.25)	(33,510.00)	698.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,763.06	94,565.81	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,763.06	94,565.81	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,763.06	94,565.81	-4.2%
2) Ending Balance, June 30 (E + F1e)			94,565.81	61,055.81	-35.4%
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			94,566.25	61,056.25	-35.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.44)	(0.44)	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
9010	Other Restricted Local	94,566.25	61,056.25
Total, Restricted Balance		<u>94,566.25</u>	<u>61,056.25</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,083,796.17	23,604,390.00	6.9%
3) Other State Revenue		8300-8599	6,356,038.08	6,234,370.00	-1.9%
4) Other Local Revenue		8600-8799	1,174,844.56	1,086,121.00	-7.6%
5) TOTAL, REVENUES			29,614,678.81	30,924,881.00	4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,798,160.30	10,263,920.00	4.8%
2) Classified Salaries		2000-2999	6,323,549.02	6,396,864.00	1.2%
3) Employee Benefits		3000-3999	8,066,863.77	8,102,494.00	0.4%
4) Books and Supplies		4000-4999	2,124,513.47	4,538,046.00	113.6%
5) Services and Other Operating Expenditures		5000-5999	1,646,481.79	1,276,258.00	-22.5%
6) Capital Outlay		6000-6999	268,346.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,147,873.59	1,055,091.00	-8.1%
9) TOTAL, EXPENDITURES			29,375,788.88	31,632,673.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			238,889.93	(707,792.00)	-396.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			238,889.93	(707,792.00)	-396.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,097,348.84	1,336,238.77	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,097,348.84	1,336,238.77	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,097,348.84	1,336,238.77	21.8%
2) Ending Balance, June 30 (E + F1e)			1,336,238.77	628,446.77	-53.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,336,238.77	628,446.77	-53.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,202,976.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,956.22		
4) Due from Grantor Government		9290	1,840,052.56		
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			3,054,985.18		
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	1,601,130.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	292.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	117,323.47		
6) TOTAL, LIABILITIES			1,718,746.41		
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)			1,336,238.77		

Unaudited Actuals
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	629,154.22	611,663.00	-2.8%
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	21,454,641.95	22,992,727.00	7.2%
TOTAL, FEDERAL REVENUE			22,083,796.17	23,604,390.00	6.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	42,244.56	41,364.00	-2.1%
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	5,837,857.52	6,193,006.00	6.1%
All Other State Revenue	All Other	8590	475,936.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,356,038.08	6,234,370.00	-1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,627.00	99,346.00	3681.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	345,270.10	452,507.00	31.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	818,412.46	484,900.00	-40.8%
Other Local Revenue					
All Other Local Revenue		8699	8,535.00	49,368.00	478.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,174,844.56	1,086,121.00	-7.6%
TOTAL, REVENUES			29,614,678.81	30,924,881.00	4.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,868,292.04	8,956,483.00	1.0%
Certificated Pupil Support Salaries		1200	2,354.51	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	432,686.92	635,942.00	47.0%
Other Certificated Salaries		1900	494,826.83	671,495.00	35.7%
TOTAL, CERTIFICATED SALARIES			9,798,160.30	10,263,920.00	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,932,113.11	2,971,160.00	1.3%
Classified Support Salaries		2200	2,035,533.56	2,200,607.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	612,514.23	469,272.00	-23.4%
Clerical, Technical and Office Salaries		2400	743,388.12	755,825.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,323,549.02	6,396,864.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,280,770.34	1,092,873.00	-14.7%
PERS		3201-3202	650,545.50	657,340.00	1.0%
OASDI/Medicare/Alternative		3301-3302	579,127.28	566,835.00	-2.1%
Health and Welfare Benefits		3401-3402	4,650,070.64	4,859,523.00	4.5%
Unemployment Insurance		3501-3502	8,074.57	8,855.00	9.7%
Workers' Compensation		3601-3602	282,944.03	288,568.00	2.0%
OPEB, Allocated		3701-3702	33,950.00	34,274.00	1.0%
OPEB, Active Employees		3751-3752	581,381.41	594,226.00	2.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,086,863.77	8,102,494.00	0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	955.44	0.00	-100.0%
Materials and Supplies		4300	1,090,454.51	3,738,553.00	242.8%
Noncapitalized Equipment		4400	221,526.79	7,500.00	-96.6%
Food		4700	811,576.73	791,993.00	-2.4%
TOTAL, BOOKS AND SUPPLIES			2,124,513.47	4,538,046.00	113.6%

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	79,431.12	50,542.00	-36.4%
Dues and Memberships		5300	2,800.00	4,600.00	64.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	156,313.63	179,200.00	14.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	738,219.29	555,669.00	-24.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	282,049.05	113,000.00	-59.9%
Professional/Consulting Services and Operating Expenditures		5800	313,669.87	290,983.00	-7.2%
Communications		5900	73,998.83	82,264.00	11.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,646,481.79	1,276,258.00	-22.5%
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	81,346.54	0.00	-100.0%
Equipment Replacement		6500	187,000.40	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			268,346.94	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,147,873.59	1,055,091.00	-8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,147,873.59	1,055,091.00	-8.1%
TOTAL, EXPENDITURES			29,375,788.88	31,632,673.00	7.7%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,083,796.17	23,604,390.00	6.9%
3) Other State Revenue		8300-8599	6,356,038.08	6,234,370.00	-1.9%
4) Other Local Revenue		8600-8799	1,174,844.56	1,086,121.00	-7.6%
5) TOTAL, REVENUES			29,614,678.81	30,924,881.00	4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		18,475,764.15	18,658,088.00	1.0%
2) Instruction - Related Services	2000-2999		3,827,663.64	5,837,360.00	52.5%
3) Pupil Services	3000-3999		3,321,775.16	4,021,036.00	21.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,147,873.59	1,055,091.00	-8.1%
8) Plant Services	8000-8999		2,602,712.34	2,061,098.00	-20.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,375,788.88	31,632,673.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			238,889.93	(707,792.00)	-396.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			238,889.93	(707,792.00)	-396.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,097,348.84	1,336,238.77	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,097,348.84	1,336,238.77	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,097,348.84	1,336,238.77	21.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,336,238.77	628,446.77	-53.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	599,969.03	32,776.03
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	56,460.83	30,153.83
6130	Child Development: Center-Based Reserve Account	474,293.49	474,293.49
9010	Other Restricted Local	205,515.42	91,223.42
Total, Restricted Balance		1,336,238.77	628,446.77

Unaudited Actuals
Cafeteria Special Revenue 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	27,061,248.79	27,668,869.00	2.2%
3) Other State Revenue		8300-8599	2,264,697.33	2,201,844.00	-2.8%
4) Other Local Revenue		8600-8799	4,630,324.51	4,890,238.00	5.6%
5) TOTAL, REVENUES			33,956,270.63	34,760,951.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,952,648.14	14,020,910.00	-6.2%
3) Employee Benefits		3000-3999	7,000,540.12	6,772,254.00	-3.3%
4) Books and Supplies		4000-4999	10,980,418.79	11,136,155.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	1,261,271.18	1,295,607.00	2.7%
6) Capital Outlay		6000-6999	433,952.92	1,190,000.00	174.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	368,548.00	230,000.00	-37.6%
9) TOTAL, EXPENDITURES			34,997,379.15	34,644,926.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,041,108.52)	116,025.00	-111.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.17	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			196,821.17	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)			(844,287.35)	116,025.00	-113.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,520,224.02	8,675,936.67	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,520,224.02	8,675,936.67	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,520,224.02	8,675,936.67	-8.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,515.00	0.00	-100.0%
Stores		9712	1,370,127.86	0.00	-100.0%
Prepaid Expenditures		9713	18,965.36	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	7,286,228.45	8,791,961.67	20.7%
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	1,326,961.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,101,346.72		
c) in Revolving Fund		9130	1,515.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	22,487.33		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	138,762.56		
4) Due from Grantor Government		9290	5,361,166.04		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,370,127.86		
7) Prepaid Expenditures		9330	18,065.36		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,340,432.01		
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	1,242,195.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,422,299.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,664,495.34		
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)			8,675,936.67		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,061,248.79	27,668,869.00	2.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,061,248.79	27,668,869.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,264,697.33	2,201,844.00	-2.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,264,697.33	2,201,844.00	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,611,840.77	4,875,238.00	5.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,083.24	10,000.00	-9.8%
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	7,400.50	5,000.00	-32.4%
TOTAL, OTHER LOCAL REVENUE			4,630,324.51	4,890,238.00	5.6%
TOTAL, REVENUES			33,956,270.63	34,760,951.00	2.4%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	7,871,998.04	7,220,196.00	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	5,105,305.13	4,914,006.00	-3.7%
Clerical, Technical and Office Salaries		2400	1,212,863.59	1,116,324.00	-8.0%
Other Classified Salaries		2900	762,481.38	770,384.00	1.0%
TOTAL, CLASSIFIED SALARIES			14,952,648.14	14,020,910.00	-6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,324,996.24	1,275,264.00	-3.8%
OASDI/Medicare/Alternative		3301-3302	1,077,180.02	1,039,162.00	-3.5%
Health and Welfare Benefits		3401-3402	3,812,672.91	3,688,649.00	-3.3%
Unemployment Insurance		3501-3502	7,336.17	7,075.00	-3.6%
Workers' Compensation		3601-3602	262,587.16	248,255.00	-5.5%
OPEB, Allocated		3701-3702	31,460.92	25,981.00	-17.4%
OPEB, Active Employees		3751-3752	484,306.70	487,868.00	0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,000,540.12	6,772,254.00	-3.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,467,677.84	1,244,511.00	-15.2%
Noncapitalized Equipment		4400	93,474.03	131,624.00	40.8%
Food		4700	9,419,266.92	9,760,020.00	3.6%
TOTAL, BOOKS AND SUPPLIES			10,980,418.79	11,136,155.00	1.4%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,036.83	8,788.00	-12.4%
Dues and Memberships		5300	1,673.25	1,007.00	-39.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	315,737.35	321,413.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195,674.65	170,917.00	-12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	302,010.77	348,658.00	15.4%
Professional/Consulting Services and Operating Expenditures		5800	403,662.35	414,549.00	2.7%
Communications		5900	32,475.98	30,275.00	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,261,271.18	1,295,667.00	2.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	23,397.00	1,100,000.00	4601.5%
Equipment		6400	55,728.43	10,000.00	-82.1%
Equipment Replacement		6500	354,827.49	80,000.00	-77.5%
TOTAL, CAPITAL OUTLAY			433,952.92	1,190,000.00	174.2%
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	368,548.00	230,000.00	-37.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			368,548.00	230,000.00	-37.6%
TOTAL, EXPENDITURES			34,997,379.15	34,644,926.00	-1.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	196,821.17	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,821.17	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		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)			196,821.17	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	27,061,248.79	27,668,869.00	2.2%
3) Other State Revenue		8300-8599	2,264,697.33	2,201,844.00	-2.8%
4) Other Local Revenue		8600-8799	4,630,324.51	4,890,238.00	5.6%
5) TOTAL, REVENUES			33,956,270.63	34,760,951.00	2.4%
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		31,564,213.32	30,672,299.00	-2.8%
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		368,548.00	230,000.00	-37.6%
8) Plant Services	8000-8999		3,064,617.83	3,742,627.00	22.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,997,379.15	34,644,926.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,041,108.52)	116,025.00	-111.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.17	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			196,821.17	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,287.35)	116,025.00	-113.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,520,224.02	8,675,936.67	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,520,224.02	8,675,936.67	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,520,224.02	8,675,936.67	-8.9%
2) Ending Balance, June 30 (E + F1e)			8,675,936.67	8,791,961.67	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,515.00	0.00	-100.0%
Stores		9712	1,370,127.86	0.00	-100.0%
Prepaid Expenditures		9713	18,065.36	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			7,286,228.45	8,791,961.67	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	6,844,353.77	7,656,396.99
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	375,685.39	1,023,832.39
5330	Child Nutrition: Summer Food Service Program Operations	25,744.56	25,744.56
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	40,444.73	85,987.73
Total, Restricted Balance		<u>7,286,228.45</u>	<u>8,791,961.67</u>

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,056.92	0.00	-100.0%
5) TOTAL, REVENUES			6,056.92	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,938,806.36	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			1,938,806.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,932,749.44)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,932,749.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,932,749.44	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,932,749.44	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,932,749.44	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6.78		
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	6.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6.78		
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		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,056.92	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			6,056.92	0.00	-100.0%
TOTAL, REVENUES			6,056.92	0.00	-100.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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	1,710,998.36	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	227,808.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,938,806.36	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,938,806.36	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					
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)			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	6,056.92	0.00	-100.0%
5) TOTAL, REVENUES			6,056.92	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,938,806.36	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,938,806.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,932,749.44)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,932,749.44)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,932,749.44	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,932,749.44	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,932,749.44	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%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
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	45,752.34	0.00	-100.0%
5) TOTAL REVENUES			45,752.34	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,752.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	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			2,000,000.00	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)			2,045,752.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,689,403.07	8,735,155.41	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,689,403.07	8,735,155.41	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,689,403.07	8,735,155.41	30.6%
2) Ending Balance, June 30 (E + F1e)			8,735,155.41	8,735,155.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,735,155.41	8,735,155.41	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	8,713,192.72		
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	21,962.69		
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			8,735,155.41		
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)			8,735,155.41		

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

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	45,752.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,752.34	0.00	-100.0%
TOTAL, REVENUES			45,752.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,752.34	0.00	-100.0%
5) TOTAL, REVENUES			45,752.34	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,752.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	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			2,000,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,045,752.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,689,403.07	8,735,155.41	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,689,403.07	8,735,155.41	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,689,403.07	8,735,155.41	30.6%
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					
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	8,735,155.41	8,735,155.41	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
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	966,600.41	0.00	-100.0%
5) TOTAL, REVENUES			966,600.41	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,896.55	0.00	-100.0%
3) Employee Benefits		3000-3999	43,814.02	0.00	-100.0%
4) Books and Supplies		4000-4999	584,406.79	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,407,944.43	0.00	-100.0%
6) Capital Outlay		6000-6999	104,654,525.99	174,000,000.00	66.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,810,587.78	174,000,000.00	50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,843,987.37)	(174,000,000.00)	51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	269,673,410.45	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			269,673,410.45	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)			154,829,423.08	(174,000,000.00)	-212.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	89,296,220.74	244,125,643.82	173.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			89,296,220.74	244,125,643.82	173.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			89,296,220.74	244,125,643.82	173.4%
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	244,125,643.82	70,125,643.82	-71.3%
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	269,840,892.84		
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	685,346.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			270,526,239.58		
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	26,372,012.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,583.51		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,400,595.76		
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)			244,125,643.82		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	966,600.41	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			966,600.41	0.00	-100.0%
TOTAL, REVENUES			966,600.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	105,424.62	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	14,471.93	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			119,896.55	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,112.98	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	9,172.08	0.00	-100.0%
Health and Welfare Benefits		3401-3402	15,901.30	0.00	-100.0%
Unemployment Insurance		3501-3502	59.93	0.00	-100.0%
Workers' Compensation		3601-3602	2,098.20	0.00	-100.0%
OPEB, Allocated		3701-3702	251.80	0.00	-100.0%
OPEB, Active Employees		3751-3752	2,217.73	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,814.02	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,553.43	0.00	-100.0%
Noncapitalized Equipment		4400	550,853.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			584,406.79	0.00	-100.0%
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	653,438.64	0.00	-100.0%
Operations and Housekeeping Services		5500	35,879.74	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	299,269.74	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	265,568.56	0.00	-100.0%

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	9,144,791.65	0.00	-100.0%
Communications		5900	8,996.10	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,407,944.43	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	6,907,009.64	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	96,217,647.08	174,000,000.00	80.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,529,869.27	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,654,525.99	174,000,000.00	66.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,810,587.78	174,000,000.00	50.2%

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%
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 of Bonds		8951	269,673,410.45	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			269,673,410.45	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			269,673,410.45	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	966,600.41	0.00	-100.0%
5) TOTAL, REVENUES			966,600.41	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		115,806,387.78	174,000,000.00	50.3%
9) Other Outgo	9000-9999	Except 7600-7699	4,200.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			115,810,587.78	174,000,000.00	50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(114,843,987.37)	(174,000,000.00)	51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	269,673,410.45	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			269,673,410.45	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)			154,829,423.08	(174,000,000.00)	-212.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,296,220.74	244,125,643.82	173.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,296,220.74	244,125,643.82	173.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,296,220.74	244,125,643.82	173.4%
2) Ending Balance, June 30 (E + F1e)			244,125,643.82	70,125,643.82	-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			244,125,643.82	70,125,643.82	-71.3%
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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
9010	Other Restricted Local	244,125,643.82	70,125,643.82
Total, Restricted Balance		244,125,643.82	70,125,643.82

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	913,159.93	0.00	-100.0%
5) TOTAL, REVENUES			913,159.93	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	826.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	73,507.29	13,500,000.00	18265.5%
6) Capital Outlay		6000-6999	242,259.24	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			316,593.09	13,500,000.00	4164.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			596,566.84	(13,500,000.00)	-2362.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			596,566.84	(13,500,000.00)	-2362.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,301,130.50	13,897,697.34	4.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,301,130.50	13,897,697.34	4.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,301,130.50	13,897,697.34	4.5%
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	13,897,697.34	397,697.34	-97.1%
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	13,863,373.02		
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	51,874.40		
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			13,915,247.42		
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	17,550.08		
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			17,550.08		
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)			13,897,697.34		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	91,094.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	822,065.06	0.00	-100.0%
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			913,159.93	0.00	-100.0%
TOTAL, REVENUES			913,159.93	0.00	-100.0%

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	826.56	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			826.56	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,642.73	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	49,817.95	13,500,000.00	26998.7%
Communications		5900	46.61	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,507.29	13,500,000.00	18265.5%
CAPITAL OUTLAY					
Land		6100	19,537.72	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	222,721.52	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			242,259.24	0.00	-100.0%
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			316,593.09	13,500,000.00	4164.1%

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

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	913,159.93	0.00	-100.0%
5) TOTAL, REVENUES			913,159.93	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,671.36	13,500,000.00	32296.4%
8) Plant Services	8000-8999		274,921.73	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			316,593.09	13,500,000.00	4164.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			586,566.84	(13,500,000.00)	-2362.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			596,566.84	(13,500,000.00)	-2362.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,301,130.50	13,897,697.34	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,301,130.50	13,897,697.34	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,301,130.50	13,897,697.34	4.5%
2) Ending Balance, June 30 (E + F1e)			13,897,697.34	397,697.34	-97.1%
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	13,897,697.34	397,697.34	-97.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	13,897,697.34	397,697.34
Total, Restricted Balance		13,897,697.34	397,697.34

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	19,659,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	101,817.49	0.00	-100.0%
5) TOTAL, REVENUES			19,761,780.49	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(5,469.54)	220,189.00	-4125.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,691,423.14	298,301.00	-98.5%
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			19,685,953.60	518,490.00	-97.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,826.89	(518,490.00)	-783.8%
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%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,826.89	(518,490.00)	-783.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	543,821.19	619,648.08	13.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			543,821.19	619,648.08	13.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			543,821.19	619,648.08	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	619,648.08	101,158.08	-83.7%
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	559,187.23		
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	60,460.85		
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			619,648.08		
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)			619,648.08		

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	19,659,963.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,659,963.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	101,817.49	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			101,817.49	0.00	-100.0%
TOTAL, REVENUES			19,761,780.49	0.00	-100.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

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	102.46	0.00	-100.0%
Noncapitalized Equipment		4400	(5,572.00)	220,189.00	-4051.7%
TOTAL, BOOKS AND SUPPLIES			(5,469.54)	220,189.00	-4125.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,665,867.00	298,301.00	-98.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	25,556.14	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,691,423.14	298,301.00	-98.5%
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			19,685,953.60	518,490.00	-97.4%

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

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

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

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,659,963.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	101,817.49	0.00	-100.0%
5) TOTAL, REVENUES			19,761,780.49	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,685,953.60	518,490.00	-97.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,685,953.60	518,490.00	-97.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,826.89	(518,490.00)	-783.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,826.89	(518,490.00)	-783.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,821.19	619,648.08	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,821.19	619,648.08	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,821.19	619,648.08	13.9%
2) Ending Balance, June 30 (E + F1e)			619,648.08	101,158.08	-83.7%
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			619,648.08	101,158.08	-83.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
7710	State School Facilities Projects	619,648.08	101,158.08
Total, Restricted Balance		619,648.08	101,158.08

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	2,749,097.86	0.00	-100.0%
5) TOTAL REVENUES			2,749,097.86	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,576,960.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,423,040.00	0.00	-100.0%
4) Books and Supplies		4000-4999	4,240.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	372,267.54	0.00	-100.0%
6) Capital Outlay		6000-6999	53,730.50	5,500,000.00	10136.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,430,238.14	5,500,000.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,681,140.28)	(5,500,000.00)	105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,681,140.28)	(5,500,000.00)	105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,049,054.42	8,367,914.14	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,049,054.42	8,367,914.14	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,049,054.42	8,367,914.14	-24.3%
2) Ending Balance, June 30 (E + F1e)			8,367,914.14	2,867,914.14	-65.7%
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			8,367,914.14	2,867,914.14	-65.7%
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	8,542,896.04		
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	30,832.10		
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			8,573,728.14		
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	205,814.00		
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			205,814.00		
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)			8,367,914.14		

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	2,678,878.13	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,219.73	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			2,749,097.86	0.00	-100.0%
TOTAL, REVENUES			2,749,097.86	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
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,576,960.00	0.00	-100.0%
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			2,576,960.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	630,000.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	382,500.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,182,930.00	0.00	-100.0%
Unemployment Insurance		3501-3502	2,500.00	0.00	-100.0%
Workers' Compensation		3601-3602	87,500.00	0.00	-100.0%
OPEB, Allocated		3701-3702	10,000.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	127,610.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,423,040.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,240.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,240.10	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	372,267.54	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,267.54	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	13,920.50	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,810.00	5,500,000.00	13715.6%
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			53,730.50	5,500,000.00	10136.3%
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			5,430,238.14	5,500,000.00	1.3%

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

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

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,749,097.86	0.00	-100.0%
5) TOTAL, REVENUES			2,749,097.86	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,430,238.14	5,500,000.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,430,238.14	5,500,000.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,681,140.28)	(5,500,000.00)	105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,681,140.28)	(5,500,000.00)	105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,049,054.42	8,367,914.14	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,049,054.42	8,367,914.14	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,049,054.42	8,367,914.14	-24.3%
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	8,367,914.14	2,867,914.14	-65.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
9010	Other Restricted Local	8,367,914.14	2,867,914.14
Total, Restricted Balance		<u>8,367,914.14</u>	<u>2,867,914.14</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,545,867.00	3,519,105.00	-0.8%
3) Other State Revenue		8300-8599	356,667.00	933,380.00	161.7%
4) Other Local Revenue		8600-8799	60,601,726.00	43,813,660.00	-27.7%
5) TOTAL, REVENUES			64,504,260.00	48,266,145.00	-25.2%
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	50,278,131.00	50,151,410.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,278,131.00	50,151,410.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,226,129.00	(1,885,265.00)	-113.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,226,129.00	(1,885,265.00)	-113.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,352,730.00	58,578,859.00	32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,352,730.00	58,578,859.00	32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,352,730.00	58,578,859.00	32.1%
2) Ending Balance, June 30 (E + F1e)			58,578,859.00	56,693,594.00	-3.2%
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	58,578,859.00	56,693,594.00	-3.2%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,578,859.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			58,578,859.00		
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)			58,578,859.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,545,867.00	3,519,105.00	-0.8%
TOTAL, FEDERAL REVENUE			3,545,867.00	3,519,105.00	-0.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	356,667.00	933,380.00	161.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			356,667.00	933,380.00	161.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	46,018,778.00	39,779,587.00	-13.6%
Unsecured Roll		8612	2,085,909.00	2,368,145.00	13.5%
Prior Years' Taxes		8613	680,591.00	443,519.00	-34.8%
Supplemental Taxes		8614	810,920.00	868,839.00	7.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	172,852.00	205,131.00	18.7%
Interest		8660	174,023.00	141,104.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,658,653.00	7,335.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,601,726.00	43,813,660.00	-27.7%
TOTAL, REVENUES			64,504,260.00	48,266,145.00	-25.2%

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	25,140,000.00	24,735,000.00	-1.6%
Bond Interest and Other Service Charges		7434	25,138,131.00	25,416,410.00	1.1%
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)			50,278,131.00	50,151,410.00	-0.3%
TOTAL, EXPENDITURES			50,278,131.00	50,151,410.00	-0.3%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	3,545,867.00	3,519,105.00	-0.8%
3) Other State Revenue		8300-8599	356,667.00	933,380.00	161.7%
4) Other Local Revenue		8600-8799	60,601,726.00	43,813,660.00	-27.7%
5) TOTAL, REVENUES			64,504,260.00	48,266,145.00	-25.2%
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	50,278,131.00	50,151,410.00	-0.3%
10) TOTAL, EXPENDITURES			50,278,131.00	50,151,410.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,226,129.00	(1,885,265.00)	-113.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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)			14,226,129.00	(1,885,265.00)	-113.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,352,730.00	58,578,859.00	32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,352,730.00	58,578,859.00	32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,352,730.00	58,578,859.00	32.1%
2) Ending Balance, June 30 (E + F1e)			58,578,859.00	56,693,594.00	-3.2%
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	58,578,859.00	56,693,594.00	-3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
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	73,941,776.55	68,078,548.00	-7.9%
5) TOTAL, REVENUES			73,941,776.55	68,078,548.00	-7.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,688.29	239,546.53	-4.8%
3) Employee Benefits		3000-3999	100,540.71	129,968.00	29.3%
4) Books and Supplies		4000-4999	36,291.07	51,200.00	41.1%
5) Services and Other Operating Expenses		5000-5999	74,336,155.58	74,299,389.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			74,724,675.65	74,720,103.53	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(782,899.10)	(6,641,555.53)	748.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,217,100.90	(2,641,555.53)	-182.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,196,855.13	26,413,956.03	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,196,855.13	26,413,956.03	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,196,855.13	26,413,956.03	13.9%
2) Ending Net Position, June 30 (E + F1e)			26,413,956.03	23,772,400.50	-10.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	26,413,956.03	23,772,400.50	-10.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,630,869.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	370,390.01		
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			74,831,259.36		
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	16,464,357.33		
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	31,952,946.00		
7) TOTAL, LIABILITIES			48,417,303.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			26,413,956.03		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	313,646.93	548,000.00	74.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	73,572,591.82	67,430,548.00	-8.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	55,537.80	100,000.00	80.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,941,776.55	68,078,548.00	-7.9%
TOTAL, REVENUES			73,941,776.55	68,078,548.00	-7.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	187,190.12	189,997.53	1.5%
Clerical, Technical and Office Salaries		2400	64,498.17	49,549.00	-23.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			251,688.29	239,546.53	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,936.44	51,448.00	77.8%
OASDI/Medicare/Alternative		3301-3302	19,192.94	18,325.00	-4.5%
Health and Welfare Benefits		3401-3402	41,865.44	50,106.00	19.7%
Unemployment Insurance		3501-3502	125.90	120.00	-4.7%
Workers' Compensation		3601-3602	4,404.53	4,192.00	-4.8%
OPEB, Allocated		3701-3702	528.55	431.00	-18.5%
OPEB, Active Employees		3751-3752	5,486.91	5,346.00	-2.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,540.71	129,968.00	29.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,837.49	30,200.00	90.7%
Noncapitalized Equipment		4400	20,453.58	21,000.00	2.7%
TOTAL, BOOKS AND SUPPLIES			36,291.07	51,200.00	41.1%

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	758.76	1,623,777.00	213904.0%
Dues and Memberships		5300	100.00	200.00	100.0%
Insurance		5400-5450	3,132,139.39	1,747,821.00	-44.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,013.85	342,700.00	54.4%
Transfers of Direct Costs - Interfund		5750	1,272.36	950.00	-25.3%
Professional/Consulting Services and Operating Expenditures		5800	70,979,248.16	70,579,991.00	-0.6%
Communications		5900	623.06	3,950.00	534.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			74,336,155.58	74,299,389.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			74,724,675.65	74,720,103.53	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,000.00	4,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	4,000,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,941,776.55	68,078,548.00	-7.9%
5) TOTAL, REVENUES			73,941,776.55	68,078,548.00	-7.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		74,724,675.65	74,720,103.53	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			74,724,675.65	74,720,103.53	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(782,899.10)	(6,641,555.53)	748.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,217,100.90	(2,641,555.53)	-182.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,196,855.13	26,413,956.03	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,196,855.13	26,413,956.03	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,196,855.13	26,413,956.03	13.9%
2) Ending Net Position, June 30 (E + F1e)			26,413,956.03	23,772,400.50	-10.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	26,413,956.03	23,772,400.50	-10.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
9010	Other Restricted Local	26,413,956.03	23,772,400.50
Total, Restricted Net Position		<u>26,413,956.03</u>	<u>23,772,400.50</u>

Unaudited Actuals
2014-15 Unaudited Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	(183,626.04)		(183,626.04)			(183,626.04)
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	183,726.04		183,726.04			183,726.04
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		100.00	0.00	100.00	0.00	0.00	100.00
LIABILITIES							
Due to Other Funds	9610	100.00		100.00			100.00
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		100.00	0.00	100.00	0.00	0.00	100.00

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	76,022.85	75,594.83	77,298.66	74,823.03	74,818.10	75,959.72
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)	76,022.85	75,594.83	77,298.66	74,823.03	74,818.10	75,959.72
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	39.26	39.26	39.26	39.61	39.61	39.61
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	39.26	39.26	39.26	39.61	39.61	39.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	76,062.11	75,634.09	77,337.92	74,862.64	74,857.71	75,999.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited 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)	63.64%
	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	\$453,329,520.16
	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.	\$453,329,520.16
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.38%
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

FEDERAL PROGRAM NAME	Title I	Title I	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.011	84.027A	84.027A	84.173A	84.027A	84.027A	84.027A
RESOURCE CODE	3010	3060	3310	3311	3315	3320	3327	3327
REVENUE OBJECT	8290	8285	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	Basic Grants	Migrant Ed	Local Asst. Entl.	Local Asst Priv Sch	Fed Preschool Grant	Preschool Local Entl	Mental Health Svcs	
AWARD								
1. Prior Year Carryover	14,689,018.31	158,609.95	0.00	68,230.52	0.00	0.00	0.00	254,558.38
2. a. Current Year Award	27,452,090.00	624,628.00	12,394,422.96	73,874.04	288,734.00	890,450.00	881,112.00	
b. Transferability (NCLB)								
c. Other Adjustments		30,000.00						
d. Adj Curr Yr Award	27,452,090.00	654,628.00	12,394,422.96	73,874.04	288,734.00	890,450.00	881,112.00	
(sum lines 2a, 2b, & 2c)								
3. Required Matching Funds/Other								
4. Total Available Award	42,141,108.31	813,237.95	12,394,422.96	142,104.56	288,734.00	890,450.00	1,135,670.38	
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year	659,366.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	39,136,221.00	368,408.70	12,394,422.96	84,580.56	288,734.00	890,450.00	144,691.38	
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	39,795,587.31	368,408.70	12,394,422.96	84,580.56	288,734.00	890,450.00	144,691.38	
EXPENDITURES								
9. Donor-Authorized Expenditures	30,888,316.51	548,470.96	12,394,422.96	104,409.56	288,734.00	890,450.00	1,080,138.19	
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	30,888,316.51	548,470.96	12,394,422.96	104,409.56	288,734.00	890,450.00	1,080,138.19	
12. Amounts Included in Line 6 above for Prior Year Adjustments			15,973,704.62		7,758,388.44	2,370,908.12		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,907,270.80	(180,062.26)	0.00	(19,829.00)	0.00	0.00	(935,446.81)	
a. Unearned Revenue	8,907,270.80							
b. Accounts Payable		180,062.26	0.00	19,829.00	0.00	0.00	935,446.81	
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	11,252,791.80	264,766.99	0.00	37,695.00	0.00	0.00	55,532.19	
15. If Carryover is allowed, enter line 14 amount here	11,252,791.80	227,969.75	0.00	37,695.00	0.00	0.00	55,532.19	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,888,316.51	548,470.96	12,394,422.96	104,409.56	288,734.00	890,450.00	1,080,138.19	

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

FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Carl D. Perkins	Perkins - ROP
FEDERAL CATALOG NUMBER	84.173A	84.181	84.027A	84.126A	84.126A	84.126A	84.126A	84.126A	84.048A	84.048A
RESOURCE CODE	3345	3385	3395	3410	3410	3410	3410	3555	3555	3555
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Preschool Staff Dev	Early Educ Prgm	Alt Dispute Reso.	Workability II	TPP Students	TPP Students	TPP Students	Career & Tech Educ	Postsec & Adult Prg	
AWARD										
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,922.81		0.00
2. a. Current Year Award	3,423.00	264,596.00	15,000.00	367,880.00	10,981.92	10,981.92	10,981.92	781,605.00		25,829.00
b. Transferability (NCLB)										
c. Other Adjustments										
d. Adj Curr Yr Award										
(sum lines 2a, 2b, & 2c)	3,423.00	264,596.00	15,000.00	367,880.00	10,981.92	10,981.92	10,981.92	781,605.00		25,829.00
3. Required Matching Funds/Other										
4. Total Available Award	3,423.00	264,596.00	15,000.00	367,880.00	10,981.92	10,981.92	10,981.92	871,527.81		25,829.00
(sum lines 1, 2d, & 3)										
REVENUES										
5. Unearned Revenue Deferred from										
Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6. Cash Received in Current Year	0.00	0.00	12,159.00	140,822.55	6,246.89	6,246.89	6,246.89	527,868.72		0.00
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	12,159.00	140,822.55	6,246.89	6,246.89	6,246.89	527,868.72		0.00
EXPENDITURES										
9. Donor-Authorized Expenditures	0.00	264,596.00	15,000.00	367,880.00	10,981.92	10,981.92	10,981.92	774,506.16		1,067.36
10. Non Donor-Authorized										
Expenditures			1,824.40							
11. Total Expenditures (lines 9 & 10)	0.00	264,596.00	16,824.40	367,880.00	10,981.92	10,981.92	10,981.92	774,506.16		1,067.36
12. Amounts Included in										
Line 6 above for Prior										
Year Adjustments										
13. Calculation of Unearned Revenue										
or A/P, & A/R amounts										
(line 8 minus line 9 plus line 12)	0.00	(264,596.00)	(2,841.00)	(227,057.45)	(4,735.03)	(4,735.03)	(4,735.03)	(246,637.44)		(1,067.36)
a. Unearned Revenue										
b. Accounts Payable										
c. Accounts Receivable	0.00	264,596.00	2,841.00	227,057.45	4,735.03	4,735.03	4,735.03	246,637.44		1,067.36
14. Unused Grant Award Calculation										
(line 4 minus line 9)	3,423.00	0.00	0.00	0.00	0.00	0.00	0.00	97,021.65		24,761.64
15. If Carryover is allowed,										
enter line 14 amount here	3,423.00	0.00	0.00	0.00	0.00	0.00	0.00	97,021.65		0.00
16. Reconciliation of Revenue										
(line 5 plus line 6 minus line 13a	0.00	264,596.00	15,000.00	367,880.00	10,981.92	10,981.92	10,981.92	774,506.16		1,067.36
minus line 13b plus line 13c)										

FEDERAL PROGRAM NAME	Title II	21st Century	Title III	Title III	Title III	Indian Education Formula Grant	Educ for Homeless Children and Youth	GEAR-UP
FEDERAL CATALOG NUMBER	84,367	84,287	84,365	84,365	84,365	84,06	84,196A	84,334
RESOURCE CODE	4035	4124	4201	4203	4203	4510	5630	5811
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Teacher Qual NCLB	Comm Lrng Ctrs	Immigrant Educ Prg	Limited Engl Profct	EONA		EHCY	
AWARD								
1. Prior Year Carryover	3,140,375.77	121,930.91	2,633.26	1,409,781.11	2,606.68	2,606.68	0.00	305,251.23
2. a. Current Year Award	4,470,334.00	585,000.00	0.00	1,800,289.00	12,697.00	12,697.00	216,364.00	0.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award	4,470,334.00	585,000.00	0.00	1,800,289.00	12,697.00	12,697.00	216,364.00	0.00
(sum lines 2a, 2b, & 2c)								
3. Required Matching Funds/Other								
4. Total Available Award	7,610,709.77	706,930.91	2,633.26	3,210,070.11	15,303.68	15,303.68	216,364.00	305,251.23
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year	249,053.77	0.00	2,633.26	69,807.11	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,855,742.00	527,430.91	0.00	1,800,761.00	15,303.68	15,303.68	194,727.60	226,045.27
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	3,104,795.77	527,430.91	2,633.26	1,870,568.11	15,303.68	15,303.68	194,727.60	226,045.27
EXPENDITURES								
9. Donor-Authorized Expenditures	4,627,371.04	583,333.54	2,633.26	1,855,338.63	15,303.68	15,303.68	216,364.00	226,045.27
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	4,627,371.04	583,333.54	2,633.26	1,855,338.63	15,303.68	15,303.68	216,364.00	226,045.27
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,522,575.27)	(55,902.63)	0.00	15,229.48	0.00	0.00	(21,636.40)	0.00
a. Unearned Revenue				15,229.48				
b. Accounts Payable	1,522,575.27	55,902.63	0.00				21,636.40	0.00
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	2,983,338.73	123,597.37	0.00	1,354,731.48	0.00	0.00	0.00	79,205.96
15. If Carryover is allowed, enter line 14 amount here	2,983,338.73	123,597.37	0.00	1,354,731.48	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,627,371.04	583,333.54	2,633.26	1,855,338.63	15,303.68	15,303.68	216,364.00	226,045.27

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Smaller Learning Communities	Military SCI-JROTC	Military SCI-JROTC	Military SCI-JROTC	School Leadership Program	Special Ed D.O.R.	Adult Ed	Adult Ed
1. Prior Year Carryover	197,910.14	0.00	0.00	0.00	203,454.79	188,661.33	0.00	0.00
2. a. Current Year Award	0.00	193,933.27	16,753.55	16,753.55	633,720.00	419,484.00	116,563.00	58,051.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award	0.00	193,933.27	16,753.55	16,753.55	633,720.00	419,484.00	116,563.00	58,051.00
(sum lines 2a, 2b, & 2c)								
3. Required Matching Funds/Other								
4. Total Available Award	197,910.14	193,933.27	16,753.55	16,753.55	837,174.79	608,145.33	116,563.00	58,051.00
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	197,910.14	160,262.33	15,236.75	15,236.75	438,401.42	90,618.46	82,664.00	38,297.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	197,910.14	160,262.33	15,236.75	15,236.75	438,401.42	90,618.46	82,664.00	38,297.00
EXPENDITURES								
9. Donor-Authorized Expenditures	197,910.14	193,933.27	16,753.55	16,753.55	559,405.69	379,202.68	116,563.00	58,051.00
10. Non Donor-Authorized Expenditures		376,687.35						
11. Total Expenditures (lines 9 & 10)	197,910.14	570,620.62	16,753.55	16,753.55	559,405.69	379,202.68	116,563.00	58,051.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(33,670.94)	(1,516.80)	(1,516.80)	(121,004.27)	(288,584.22)	(33,899.00)	(19,754.00)
a. Unearned Revenue								
b. Accounts Payable	0.00	33,670.94	1,516.80	1,516.80	121,004.27	288,584.22	33,899.00	19,754.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	277,769.10	228,942.65	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	277,769.10	127,453.92	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	197,910.14	193,933.27	16,753.55	16,753.55	559,405.69	379,202.68	116,563.00	58,051.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Adult Ed	CDC Federal General Child Care	CDC Federal State Preschool	HS Early Training & Tech Asst	HS Early	HS Services Basic	HS Training/Tech Assistance
84.002A	93.575 / 93.596	93.575 / 93.596	93.6	93.6	93.6	93.6	93.6
3926	5025	5025	5210	5210	5220	5230	5240
8290	8290	8290	8290	8290	8290	8290	8290
Civics Ed.	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12
1. Prior Year Carryover	0.00	0.00	0.00	10,473.31	52,153.98	513,005.39	26,036.67
2. a. Current Year Award	76,253.00	1,622,702.66	856,389.00	47,898.00	1,940,840.00	16,659,006.00	160,007.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award	76,253.00	1,622,702.66	856,389.00	47,898.00	1,940,840.00	16,659,006.00	160,007.00
(sum lines 2a, 2b, & 2c)		(40,197.66)					
3. Required Matching Funds/Other							
4. Total Available Award	76,253.00	1,582,505.00	856,389.00	58,371.31	1,992,993.98	17,172,011.39	186,043.67
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	53,045.00	1,383,829.00	738,876.00	33,378.91	1,897,919.05	15,856,101.06	147,549.31
7. Contributed Matching Funds		(40,197.66)					
8. Total Available (sum lines 5, 6, & 7)	53,045.00	1,343,631.34	738,876.00	33,378.91	1,897,919.05	15,856,101.06	147,549.31
EXPENDITURES							
9. Donor-Authorized Expenditures	76,253.00	1,533,213.75	744,356.01	47,898.00	1,923,458.58	16,981,415.35	184,102.60
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	76,253.00	1,533,213.75	744,356.01	47,898.00	1,923,458.58	16,981,415.35	184,102.60
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,208.00)	(189,582.41)	(5,480.01)	(14,519.09)	(25,539.53)	(1,125,314.29)	(36,553.29)
a. Unearned Revenue							
b. Accounts Payable	23,208.00	189,582.41	5,480.01	14,519.09	25,539.53	1,125,314.29	36,553.29
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	49,291.25	112,032.99	10,473.31	69,535.40	190,596.04	1,941.07
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	55,208.76	187,583.32	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	76,253.00	1,573,411.41	744,356.01	47,898.00	1,923,458.58	16,981,415.35	184,102.60

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. Prior Year Carryover	21,434,614.54
2. a. Current Year Award	73,960,910.40
b. Transferability (NCLB)	0.00
c. Other Adjustments	30,000.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	73,990,910.40
3. Required Matching Funds/Other (sum lines 1, 2d, & 3)	(40,197.66)
4. Total Available Award	95,385,327.28
REVENUES	
5. Unearned Revenue Deferred from Prior Year	980,860.45
6. Cash Received in Current Year	80,748,704.65
7. Contributed Matching Funds	(40,197.66)
8. Total Available (sum lines 5, 6, & 7)	81,689,367.44
EXPENDITURES	
9. Donor-Authorized Expenditures	78,167,879.66
10. Non Donor-Authorized Expenditures	26,481,512.93
11. Total Expenditures (lines 9 & 10)	104,649,392.59
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,521,487.78
a. Unearned Revenue	8,922,500.28
b. Accounts Payable	0.00
c. Accounts Receivable	5,401,012.50
14. Unused Grant Award Calculation (line 4 minus line 9)	17,217,447.62
15. If Carryover is allowed, enter line 14 amount here	16,784,116.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	78,208,077.32

STATE PROGRAM NAME	After School Education and Safety	Emergency Repair Program	CA Health Sci Cap Bldg Project	Career Pathways Trust	CA Partnership Academy	Special Ed	Special Ed
RESOURCE CODE	6010	6225	6378	6382	6385	6515	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	Williams Case			ACE Academy	Infant Discretionary	WorkAbility I
AWARD							
1. Prior Year Carryover	172,487.44	0.00	49,761.26	0.00	39,891.79	0.00	0.00
2. a. Current Year Award	9,574,915.88	12,553.00	50,000.00	6,000,000.00	62,820.00	7,972.00	309,956.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,574,915.88	12,553.00	50,000.00	6,000,000.00	62,820.00	7,972.00	309,956.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,747,403.32	12,553.00	99,761.26	6,000,000.00	102,711.79	7,972.00	309,956.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	25,196.30	0.00	3,071.79	0.00	0.00
6. Cash Received in Current Year	8,789,911.73	12,553.00	37,064.96	3,000,000.00	67,220.37	0.00	199,685.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,789,911.73	12,553.00	62,261.26	3,000,000.00	70,292.16	0.00	199,685.00
EXPENDITURES							
9. Donor-Authorized Expenditures	9,516,165.22	0.00	44,871.46	251,449.36	51,873.66	7,972.00	309,956.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,516,165.22	0.00	44,871.46	251,449.36	51,873.66	7,972.00	309,956.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(726,253.49)	12,553.00	17,389.80	2,748,550.64	18,418.50	(7,972.00)	(110,271.00)
a. Unearned Revenue		12,553.00	17,389.80	2,748,550.64	18,418.50		
b. Accounts Payable	726,253.49						
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	231,238.10	12,553.00	54,889.80	5,748,550.64	50,838.13	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	12,553.00	50,000.00	5,748,550.64	50,838.13	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,516,165.22	0.00	44,871.46	251,449.36	51,873.66	7,972.00	309,956.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CA Partnership Academies	Specialized Secondary Programs	CDC California State Preschool	CDC California State Preschool	CDC General Child Care	CDC General Child Care	CDC General Child Care
RESOURCE CODE	7220	7370	6105	6105	6105	6105	6105
REVENUE OBJECT	8590	8590	8673	8590	8673	8673	8660/8699
LOCAL DESCRIPTION (if any)	AIMS, PacRim, LAW	SSP	Parent Fees - #708	CCTR / 6105-704	Parent Fees - #704	Interest / Other	
AWARD							
1. Prior Year Carryover	104,889.47	31,240.14	0.00	0.00	0.00	0.00	58,854.67
2. a. Current Year Award	229,840.00	750,000.00	4,571,589.00	152,952.20	1,875,097.00	192,317.90	19,226.51
b. Other Adjustments	(24,936.00)						
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	204,904.00	750,000.00	4,571,589.00	152,952.20	1,875,097.00	192,317.90	19,226.51
3. Required Matching Funds/Other							
4. Total Available Award	309,793.47	781,240.14	4,571,589.00	152,952.20	1,827,464.17	192,317.90	78,081.18
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	31,240.14	0.00	0.00	0.00	0.00	58,854.67
6. Cash Received in Current Year	192,873.47	728,499.23	3,944,280.00	151,788.20	1,639,688.00	189,476.20	11,550.94
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	192,873.47	759,739.37	3,944,280.00	151,788.20	1,592,055.17	189,476.20	70,405.61
EXPENDITURES							
9. Donor-Authorized Expenditures	185,752.51	759,739.37	3,973,535.44	152,952.20	1,816,689.25	192,317.90	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	185,752.51	759,739.37	3,973,535.44	152,952.20	1,816,689.25	192,317.90	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts	7,120.96	0.00	(29,255.44)	(1,164.00)	(224,634.08)	(2,841.70)	70,405.61
(line 8 minus line 9 plus line 12)	7,120.96						70,405.61
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	124,040.96	21,500.77	598,053.56	0.00	10,774.92	0.00	78,081.18
15. If Carryover is allowed, enter line 14 amount here	124,040.96	0.00	0.00	0.00	0.00	0.00	78,081.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	185,752.51	759,739.37	3,973,535.44	152,952.20	1,864,322.08	192,317.90	0.00

Long Beach Unified
 Los Angeles County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. Prior Year Carryover	457,124.77
2. a. Current Year Award	23,809,239.49
b. Other Adjustments	(24,936.00)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	23,784,303.49
3. Required Matching Funds/Other	(47,632.83)
4. Total Available Award	
(sum lines 1, 2c, & 3)	24,193,795.43
REVENUES	
5. Unearned Revenue Deferred from Prior Year	118,362.90
6. Cash Received in Current Year	18,964,591.10
7. Contributed Matching Funds	(47,632.83)
8. Total Available (sum lines 5, 6, & 7)	19,035,321.17
EXPENDITURES	
9. Donor-Authorized Expenditures	17,263,274.37
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	17,263,274.37
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,772,046.80
a. Unearned Revenue	2,874,438.51
b. Accounts Payable	0.00
c. Accounts Receivable	1,102,391.71
14. Unused Grant Award Calculation (line 4 minus line 9)	6,930,521.06
15. If Carryover is allowed, enter line 14 amount here	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,064,063.91
	17,310,907.20

LOCAL PROGRAM NAME	EdTech K-12 Voucher	Arts Education Enrichment	Microsoft-CA Gov't Entities Settlement	Jordan High School ACE Program-LB Comm Org	Facilities Grant	Roosevelt-Children's Clinic	Hamilton-Children's Clinic
RESOURCE CODE	9041	9042	9047	9061	9064	9068	9069
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	3,610,145.11	4,533.07	8,541.46	16,903.40	263,980.50	375,528.00	7,406.33
2. a. Current Year Award	88,346.73	9,980.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							(7,406.33)
c. Adj Curr Yr Award (sum lines 2a & 2b)	88,346.73	9,980.00	0.00	0.00	0.00	0.00	(7,406.33)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,698,491.84	14,513.07	8,541.46	16,903.40	263,980.50	375,528.00	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	4,533.07	0.00	16,903.40	263,980.50	263,028.00	7,406.33
6. Cash Received in Current Year	0.00	9,980.00	0.00	0.00	0.00	112,500.00	(7,406.33)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	14,513.07	0.00	16,903.40	263,980.50	375,528.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	589,478.93	6,226.42	8,541.46	8,785.40	0.00	330,031.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	589,478.93	6,226.42	8,541.46	8,785.40	0.00	330,031.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(589,478.93)	8,286.65	(8,541.46)	8,118.00	263,980.50	45,497.00	0.00
a. Unearned Revenue		8,286.65		8,118.00	263,980.50	45,497.00	
b. Accounts Payable	589,478.93		8,541.46				0.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	3,109,012.91	8,286.65	0.00	8,118.00	263,980.50	45,497.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,109,012.91	8,286.65	0.00	8,118.00	263,980.50	45,497.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	589,478.93	6,226.42	8,541.46	8,785.40	0.00	330,031.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Aspiring Principal Apprentice Cohort Program	Clinical Biomedical Research	Quality Tools and Strategies	NEA Foundation - Learning & Leadership	Kid City Corporation	CA Common Core	HS Linked Learning Initiative - Moxie Foundation
RESOURCE CODE	9111 8699	9121 8699	9128 8699	9138 8699	9139 8699	9140 8699	9145 8699
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	13,465.05	23,907.02	17,583.12	350.00	79.28	114,657.64	0.00
2. a. Current Year Award	0.00	20,000.00	0.00	0.00	0.00	0.00	10,000.00
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,000.00	0.00	0.00	0.00	0.00	10,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	13,465.05	43,907.02	17,583.12	350.00	79.28	114,657.64	10,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	13,465.05	23,907.02	17,583.12	350.00	79.28	114,657.64	0.00
6. Cash Received in Current Year	0.00	20,000.00	0.00	0.00	0.00	0.00	10,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	13,465.05	43,907.02	17,583.12	350.00	79.28	114,657.64	10,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,881.00	18,337.69	0.00	0.00	79.28	28,291.33	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,881.00	18,337.69	0.00	0.00	79.28	28,291.33	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6,584.05	25,569.33	17,583.12	350.00	0.00	86,366.31	10,000.00
a. Unearned Revenue	6,584.05	25,569.33	17,583.12	350.00		86,366.31	10,000.00
b. Accounts Payable							
c. Accounts Receivable					0.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	6,584.05	25,569.33	17,583.12	350.00	0.00	86,366.31	10,000.00
15. If Carryover is allowed, enter line 14 amount here	6,584.05	25,569.33	17,583.12	350.00	0.00	86,366.31	10,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,881.00	18,337.69	0.00	0.00	79.28	28,291.33	0.00

LOCAL PROGRAM NAME	State's Digital Infrastructure & Video Competition	CA Technology Assistance Program	CA GEAR UP	LECC - AMETLL	National Environmental Educ Foundation	ConnectEd - Irvine Foundation	EI Camino College - Project LEAD the Way
RESOURCE CODE	9164	9173	9181	9436	9507	9509	9511
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	184,139.49	2,648.45	12,998.13	0.00	5,145.02	106,535.61	42,862.46
2. a. Current Year Award	0.00	0.00	22,500.00	736,676.00	0.00	200,000.00	76,950.00
b. Other Adjustments			(3,240.48)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other	0.00	0.00	19,259.52	736,676.00	0.00	200,000.00	76,950.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	184,139.49	2,648.45	32,257.65	736,676.00	5,145.02	396,535.61	119,812.46
REVENUES							
5. Unearned Revenue Deferred from Prior Year	184,139.49	2,648.45	0.00	0.00	5,145.02	61,535.61	42,862.46
6. Cash Received in Current Year	0.00	0.00	9,757.65	0.00	0.00	195,000.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	184,139.49	2,648.45	9,757.65	0.00	5,145.02	256,535.61	42,862.46
EXPENDITURES							
9. Donor-Authorized Expenditures	49,174.43	1,355.40	28,084.13	0.00	0.00	271,430.84	21,911.41
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	49,174.43	1,355.40	28,084.13	0.00	0.00	271,430.84	21,911.41
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)	134,965.06	1,293.05	(18,326.48)	0.00	5,145.02	(14,895.23)	20,951.05
a. Unearned Revenue	134,965.06	1,293.05			5,145.02		20,951.05
b. Accounts Payable							
c. Accounts Receivable			18,326.48	0.00		14,895.23	
14. Unused Grant Award Calculation (line 4 minus line 9)	134,965.06	1,293.05	4,173.52	736,676.00	5,145.02	35,104.77	97,901.05
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	49,174.43	1,355.40	28,084.13	0.00	0.00	271,430.84	21,911.41

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	LBGRIP Project	Target Transitional Kindergarten	Stuart Foundation - Effective Education System	MyPD Grant	Common Core Math Transition	California Endowment CORE	Bechtel CCSS Math K-8
1. Prior Year Carryover	9,976.20	106,369.73	24,594.16	4,220,236.07	1,518.61	3,528.17	2,488,266.55
2. a. Current Year Award	45,000.00	50,000.00	180,000.00	0.00	0.00	0.00	1,597,698.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	45,000.00	50,000.00	180,000.00	0.00	0.00	0.00	1,597,698.00
3. Required Matching Funds/Other				14,356.11			
4. Total Available Award (sum lines 1, 2c, & 3)	54,976.20	156,369.73	204,594.16	4,234,592.18	1,518.61	3,528.17	4,085,964.55
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	106,369.73	24,594.16	531,273.07	1,518.61	3,528.17	2,488,266.55
6. Cash Received in Current Year	9,976.20	50,000.00	180,000.00	1,735,423.00	0.00	0.00	1,597,698.00
7. Contributed Matching Funds				14,356.11			
8. Total Available (sum lines 5, 6, & 7)	9,976.20	156,369.73	204,594.16	2,281,052.18	1,518.61	3,528.17	4,085,964.55
EXPENDITURES							
9. Donor-Authorized Expenditures	12,353.50	73,845.38	151,735.49	1,227,521.23	1,518.61	0.00	2,191,464.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,353.50	73,845.38	151,735.49	1,227,521.23	1,518.61	0.00	2,191,464.73
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)	(2,377.30)	82,524.35	52,858.67	1,053,530.95	0.00	3,528.17	1,894,499.82
a. Unearned Revenue		82,524.35	52,858.67	1,053,530.95		3,528.17	1,894,499.82
b. Accounts Payable	2,377.30				0.00		
c. Accounts Receivable (line 4 minus line 9)	42,622.70	82,524.35	52,858.67	3,007,070.95	0.00	3,528.17	1,894,499.82
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here	42,622.70	82,524.35	52,858.67	3,007,070.95	0.00	3,528.17	1,894,499.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,353.50	73,845.38	151,735.49	1,213,165.12	1,518.61	0.00	2,191,464.73

LOCAL PROGRAM NAME	Wallace Grant	LBCC - Innovation Fund	LBCC - CTE Pathways-Community	Alternative Induction Pathway	Boeing Grant Math Certification	Boeing Grant Common Core Standards Assess.	Boeing Grant English Language
RESOURCE CODE	9521	9522	9541	9543	9544	9545	9547
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	181,211.80	13,632.22	6,652.36	14,428.67
2. a. Current Year Award	500,000.00	1,000,000.00	3,572.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	500,000.00	1,000,000.00	3,572.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	2,096.09						
4. Total Available Award (sum lines 1, 2c, & 3)	502,096.09	1,000,000.00	3,572.00	181,211.80	13,632.22	6,652.36	14,428.67
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	181,211.80	0.00	0.00	0.00
6. Cash Received in Current Year	500,000.00	1,000,000.00	2,469.14	0.00	651.26	0.00	12,588.87
7. Contributed Matching Funds	2,096.09						
8. Total Available (sum lines 5, 6, & 7)	502,096.09	1,000,000.00	2,469.14	181,211.80	651.26	0.00	12,588.87
EXPENDITURES							
9. Donor-Authorized Expenditures	450,952.25	0.00	2,469.14	98,785.19	13,632.22	6,652.36	14,428.67
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	450,952.25	0.00	2,469.14	98,785.19	13,632.22	6,652.36	14,428.67
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	51,143.84	1,000,000.00	0.00	82,426.61	(12,980.96)	(6,652.36)	(1,839.80)
a. Unearned Revenue	51,143.84	1,000,000.00		82,426.61			
b. Accounts Payable							
c. Accounts Receivable			0.00		12,980.96	6,652.36	1,839.80
14. Unused Grant Award Calculation (line 4 minus line 9)	51,143.84	1,000,000.00	1,102.86	82,426.61	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	51,143.84	1,000,000.00	0.00	82,426.61	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	448,856.16	0.00	2,469.14	98,785.19	13,632.22	6,652.36	14,428.67

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Reading is Fundamental	Gates: S.T.E.P. Grant	Gates: Merging Tech & Assessment	AB86 Adult Ed Planning Grant	Jobs for the Future	Linked Learning Pilot	Linked Learning Regional Hub
1. Prior Year Carryover	9548	9549	9550	9551	9552	9560	9565
2. a. Current Year Award	8699	8699	8699	8699	8699	8699	8699
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	34,412.48	2,665,096.95	151,007.54	300,390.00	0.00	163,833.75	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	20,000.00	0.00	230,000.00
4. Total Available Award (sum lines 1, 2c, & 3)	34,412.48	2,665,096.95	151,007.54	300,390.00	20,000.00	163,833.75	230,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	34,412.48	803,998.95	151,007.54	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	1,023,083.00	0.00	270,351.00	0.00	101,995.12	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	34,412.48	1,827,081.95	151,007.54	270,351.00	0.00	101,995.12	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	990,512.33	126,984.69	136,662.81	18,425.13	133,172.74	22,078.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	990,512.33	126,984.69	136,662.81	18,425.13	133,172.74	22,078.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	34,412.48	836,569.62	24,022.85	133,688.19	(18,425.13)	(31,177.62)	(22,078.00)
a. Unearned Revenue	34,412.48	836,569.62	24,022.85	133,688.19			
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	34,412.48	1,674,584.62	24,022.85	163,727.19	1,574.87	30,661.01	207,922.00
15. If Carryover is allowed, enter line 14 amount here	34,412.48	1,674,584.62	24,022.85	163,727.19	0.00	30,661.01	207,922.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	990,512.33	126,984.69	136,662.81	18,425.13	133,172.74	22,078.00

LOCAL PROGRAM NAME	Boeing Seamless Education	LBCALL	CAPP	Fresno - Long Beach Partnership	Ohlendorf Memorial	Liff Scholarship	Helene Langthorne Rose Fund
RESOURCE CODE	9578	9579	9580	9587	9598	9656	9657
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	137,430.75	0.00	0.00	18,739.59	7,975.80	35,831.47	80,086.90
2. a. Current Year Award	0.00	240,000.00	10,000.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	240,000.00	10,000.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other					52.34	242.86	542.81
4. Total Available Award (sum lines 1, 2c, & 3)	137,430.75	240,000.00	10,000.00	18,739.59	8,028.14	36,074.33	80,629.71
REVENUES							
5. Unearned Revenue Deferred from Prior Year	137,430.75	0.00	0.00	18,739.59	7,975.80	35,831.47	80,086.90
6. Cash Received in Current Year	0.00	57,364.90	10,000.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	137,430.75	57,364.90	10,000.00	18,739.59	8,028.14	36,074.33	80,629.71
EXPENDITURES							
9. Donor-Authorized Expenditures	810.41	83,374.61	8,029.68	12,609.26	678.73	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	810.41	83,374.61	8,029.68	12,609.26	678.73	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	136,620.34	(26,009.71)	1,970.32	6,130.33	7,349.41	36,074.33	80,629.71
a. Unearned Revenue	136,620.34		1,970.32	6,130.33	7,349.41	36,074.33	80,629.71
b. Accounts Payable							
c. Accounts Receivable		26,009.71					
14. Unused Grant Award Calculation (line 4 minus line 9)	136,620.34	156,625.39	1,970.32	6,130.33	7,349.41	36,074.33	80,629.71
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	810.41	83,374.61	8,029.68	12,609.26	626.39	(242.86)	(542.81)

LOCAL PROGRAM NAME	Covered CA Enroll Services	Healthy, Active LB Schools	American Career College	Head Start LA Preschool	Facility Rental Income	TOTAL
RESOURCE CODE	9763	9825	9018	9028	9031	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)			Fund 11	Fund 12	Fund 12	
AWARD						
1. Prior Year Carryover	348.00	52,435.92	0.00	26,208.56	18,159.30	15,573,780.69
2. a. Current Year Award	4,350.00	245,000.00	58,620.00	0.00	2,250.00	5,350,942.73
b. Other Adjustments						(10,646.81)
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,350.00	245,000.00	58,620.00	0.00	2,250.00	5,340,295.92
3. Required Matching Funds/Other						17,290.21
4. Total Available Award (sum lines 1, 2c, & 3)	4,698.00	297,435.92	58,620.00	26,208.56	20,409.30	20,931,366.82
REVENUES						
5. Unearned Revenue Deferred from Prior Year	348.00	0.00	0.00	26,208.56	18,159.30	5,673,185.87
6. Cash Received in Current Year	4,350.00	65,185.22	42,180.00	0.00	2,250.00	7,015,397.03
7. Contributed Matching Funds						17,290.21
8. Total Available (sum lines 5, 6, & 7)	4,698.00	65,185.22	42,180.00	26,208.56	20,409.30	12,705,873.11
EXPENDITURES						
9. Donor-Authorized Expenditures	0.00	154,198.25	58,620.00	0.00	0.00	7,360,124.13
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	154,198.25	58,620.00	0.00	0.00	7,360,124.13
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	4,698.00	(69,013.03)	(16,440.00)	26,208.56	20,409.30	5,345,748.98
a. Unearned Revenue	4,698.00			26,208.56	20,409.30	6,203,984.99
b. Accounts Payable						0.00
c. Accounts Receivable		89,013.03	16,440.00			858,236.01
14. Unused Grant Award Calculation (line 4 minus line 9)	4,698.00	143,237.67	0.00	26,208.56	20,409.30	13,571,242.69
15. If Carryover is allowed, enter line 14 amount here	4,698.00	114,002.47	0.00	26,208.56	20,409.30	13,539,329.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	154,198.25	58,620.00	0.00	0.00	7,342,833.92

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medi-Cal Billing Option	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	TOTAL
	93.778	10.558	10.558	
	5640	5320	5340	
	8290	8220	8220	
		Fund 12	Fund 12	
1. Prior Year Restricted Ending Balance	2,879,528.75	567,193.50	26,307.41	3,473,029.66
2. a. Current Year Award	1,255,878.67	599,000.80	30,153.42	1,885,032.89
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,255,878.67	599,000.80	30,153.42	1,885,032.89
3. Required Matching Funds/Other	19,537.32			19,537.32
4. Total Available Award (sum lines 1, 2c, & 3)	4,154,944.74	1,166,194.30	56,460.83	5,377,599.87
REVENUES				
5. Cash Received in Current Year	1,255,878.67	428,020.92	21,610.71	1,705,510.30
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable	0.00	170,979.88	8,542.71	179,522.59
b. Noncurrent Accounts Receivable (line 2c minus lines 5 & 6)				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	170,979.88	8,542.71	179,522.59
8. Contributed Matching Funds	19,537.32			19,537.32
9. Total Available (sum lines 5, 7c, & 8)	1,275,415.99	599,000.80	30,153.42	1,904,570.21
EXPENDITURES				
10. Donor-Authorized Expenditures	1,217,341.09	566,225.27	0.00	1,783,566.36
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	1,217,341.09	566,225.27	0.00	1,783,566.36
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	2,937,603.65	599,969.03	56,460.83	3,594,033.51

STATE PROGRAM NAME	CA Clean Energy Jobs Act	State Lottery - Prop 20	Special Ed	Special Ed	Special Ed	Special Ed	Economic Impact Aid	Limited English Proficiency
RESOURCE CODE	6230	6300	6500	6512	7090	7091		
REVENUE OBJECT	8590	8560	8311	8319	8590	8311		
LOCAL DESCRIPTION (if any)	Prop 39		AB:602	PY Adjustments	Mental Health Svcs			
AWARD								
1. Prior Year Restricted Ending Balance	3,856,125.00	5,254,751.04	0.00	0.00	2,502,918.12	1,616,637.43		
2. a. Current Year Award	3,363,629.00	3,131,230.73	41,504,093.00	2,011,207.00	4,559,320.00	0.00		
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,363,629.00	3,131,230.73	41,504,093.00	2,011,207.00	4,559,320.00	0.00		
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	7,219,754.00	8,385,981.77	41,504,093.00	2,011,207.00	4,559,320.00	1,616,637.43		
REVENUES								
5. Cash Received in Current Year	0.00	344,728.45	41,504,093.00	2,011,207.00	3,474,059.00	0.00		
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,363,629.00	2,786,502.28	0.00	0.00	1,085,261.00	0.00		
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	3,363,629.00	2,786,502.28	0.00	0.00	1,085,261.00	0.00		
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	3,363,629.00	3,131,230.73	41,504,093.00	2,011,207.00	4,559,320.00	0.00		
EXPENDITURES								
10. Donor-Authorized Expenditures	530,237.03	2,340,627.58	41,504,093.00	2,011,207.00	4,559,320.00	480,415.65		
11. Non Donor-Authorized Expenditures			48,820,403.34					
12. Total Expenditures (line 10 plus line 11)	530,237.03	2,340,627.58	90,324,496.34	2,011,207.00	4,559,320.00	480,415.65		
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	6,689,516.97	6,045,354.19	0.00	0.00	0.00	2,022,502.47		1,310,171.66

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

STATE PROGRAM NAME	Quality Education Investment Act	Common Core State Standards	Head Start Nutrition Program	CDC Reserve	TOTAL
RESOURCE CODE	7400	7405	5320	6130	
REVENUE OBJECT	8590	8590	8520	8990	
LOCAL DESCRIPTION (if any)	QEIA	CCSS	Fund 12 - State	Fund 12	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	9,255,205.03	0.00	383,836.00	22,869,472.62
2. a. Current Year Award	1,568,200.00	0.00	42,244.56	2,627.00	56,182,551.29
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,568,200.00	0.00	42,244.56	2,627.00	56,182,551.29
3. Required Matching Funds/Other				87,830.49	87,830.49
4. Total Available Award (sum lines 1, 2c, & 3)	1,568,200.00	9,255,205.03	42,244.56	474,293.49	79,139,854.40
REVENUES					
5. Cash Received in Current Year	1,568,200.00	0.00	30,171.83	2,627.00	48,935,086.28
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	12,072.73	0.00	7,247,465.01
b. Noncurrent Accounts Receivable (line 7a minus line 7b)	0.00	0.00	12,072.73	0.00	7,247,465.01
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	12,072.73	0.00	7,247,465.01
8. Contributed Matching Funds				87,830.49	87,830.49
9. Total Available (sum lines 5, 7c, & 8)	1,568,200.00	0.00	42,244.56	90,457.49	56,270,381.78
EXPENDITURES					
10. Donor-Authorized Expenditures	1,568,200.00	5,311,069.50	42,244.56	0.00	58,653,880.09
11. Non Donor-Authorized Expenditures					
12. Total Expenditures (line 10 plus line 11)	1,568,200.00	5,311,069.50	42,244.56	0.00	107,474,283.43
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	3,944,135.53	0.00	474,293.49	20,485,974.31

LOCAL PROGRAM NAME	Filing Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	331,181.98	13,577.60	1,022,713.76	592,834.26	56,030.00	2,722.28	8,223.94
2. a. Current Year Award	152,165.30	0.00	806,597.91	166,952.84	72,912.79	33.00	28,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	152,165.30	0.00	806,597.91	166,952.84	72,912.79	33.00	28,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	483,347.28	13,577.60	1,829,311.67	759,787.10	128,942.79	2,755.28	36,223.94
REVENUES							
5. Cash Received in Current Year	143,546.90	0.00	777,081.91	166,202.84	72,912.79	33.00	28,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,618.40	0.00	29,516.00	750.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	8,618.40	0.00	29,516.00	750.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	152,165.30	0.00	806,597.91	166,952.84	72,912.79	33.00	28,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	199,848.68	0.00	931,656.33	438,491.13	66,799.27	0.00	27,549.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	199,848.68	0.00	931,656.33	438,491.13	66,799.27	0.00	27,549.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	283,498.60	13,577.60	897,655.34	321,295.97	62,143.52	2,755.28	8,674.20

LOCAL PROGRAM NAME	Gifts - Music - OCIPD	Coisen Strategic	English Language Acquisition Program	Summer Enrichment	CDC Educare	CDC Gifts	HS Gifts
RESOURCE CODE	9212	9214	9286	9019	9023	9024	9025
REVENUE OBJECT	8699	8699	8590	8699	8699/8699	8699	8699
LOCAL DESCRIPTION (if any)				Fund 11	Fund 12	Fund 12	Fund 12
AWARD							
1. Prior Year Restricted Ending Balance	10,209.18	2,017.04	460,764.85	98,763.50	89,007.42	0.00	25,284.69
2. a. Current Year Award	15,000.00	6,090.00	0.00	57,240.00	548,466.70	180.00	130.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,000.00	6,090.00	0.00	57,240.00	548,466.70	180.00	130.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,209.18	8,107.04	460,764.85	156,003.50	637,474.12	180.00	25,414.69
REVENUES							
5. Cash Received in Current Year	15,000.00	6,090.00	0.00	27,240.00	546,644.70	180.00	130.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	30,000.00	1,822.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	30,000.00	1,822.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	15,000.00	6,090.00	0.00	57,240.00	548,466.70	180.00	130.00
EXPENDITURES							
10. Donor-Authorized Expenditures	9,214.39	5,213.45	124,050.10	61,437.25	463,219.77	0.00	53.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,214.39	5,213.45	124,050.10	61,437.25	463,219.77	0.00	53.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	15,994.79	2,893.59	336,714.75	94,566.25	174,254.35	180.00	25,360.95

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

LOCAL PROGRAM NAME	Fee-Based District Preschool	TOTAL
RESOURCE CODE	9130	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	Fund 12	
AWARD		
1. Prior Year Restricted Ending Balance	5,719.82	2,719,050.32
2. a. Current Year Award	278,170.76	2,131,939.30
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	278,170.76	2,131,939.30
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	283,890.58	4,850,989.62
REVENUES		
5. Cash Received in Current Year	278,170.76	2,061,232.90
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	70,706.40
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	70,706.40
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	278,170.76	2,131,939.30
EXPENDITURES		
10. Donor-Authorized Expenditures	278,170.46	2,605,704.31
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	278,170.46	2,605,704.31
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	5,720.12	2,245,285.31

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	357,163,650.93	301	0.00	303	357,163,650.93	305	8,770,446.67		307	348,393,204.26	309
2000 - Classified Salaries	108,884,413.25	311	4,229,544.90	313	104,654,868.35	315	511,335.55		317	104,143,532.80	319
3000 - Employee Benefits (Excluding 3800)	182,543,531.52	321	1,325,637.40	323	181,217,894.12	325	1,268,787.51		327	179,949,106.61	329
4000 - Books, Supplies Equip Replace. (6500)	29,885,153.92	331	47,285.23	333	29,837,868.69	335	4,377,114.50		337	25,460,754.19	339
5000 - Services . . . & 7300 - Indirect Costs	75,112,396.07	341	343,349.89	343	74,769,046.18	345	37,827,948.54		347	36,941,097.64	349
TOTAL					747,643,328.27	365			TOTAL	694,887,695.50	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.		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.64%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.64%
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).	694,887,695.50
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	578,152,813.00	(453,713.00)	577,699,100.00	0.00	25,140,000.00	552,559,100.00	19,590,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	91,592.00		91,592.00	0.00	89,375.00	2,217.00	2,217.00
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	64,942,365.00	931,000.00	65,873,365.00	11,619,029.00	0.00	77,492,394.00	
Compensated Absences Payable	10,613,906.04	(239,879.04)	10,374,027.00	603,692.00	0.00	10,977,719.00	8,782,175.00
Governmental activities long-term liabilities	653,800,676.04	237,407.96	654,038,084.00	12,222,721.00	25,229,375.00	641,031,430.00	28,374,392.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	462,232,534.79		462,232,534.79			453,329,520.16
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	77,374.25		77,374.25			76,062.11
	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	76,062.11		76,062.11	74,862.64		74,862.64
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)			76,062.11			74,862.64
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)	529,093.52		529,093.52	258,596.00		258,596.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	779,167.61		779,167.61	1,216,311.00		1,216,311.00
4. Secured Roll Taxes (Object 8041)	70,849,842.74		70,849,842.74	72,827,465.00		72,827,465.00
5. Unsecured Roll Taxes (Object 8042)	1,580,914.06		1,580,914.06	1,638,144.00		1,638,144.00
6. Prior Years' Taxes (Object 8043)	1,921,947.39		1,921,947.39	1,024,582.00		1,024,582.00
7. Supplemental Taxes (Object 8044)	2,833,623.25		2,833,623.25	1,071,822.00		1,071,822.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,433,107.69		6,433,107.69	2,137,478.00		2,137,478.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	112,132.79		112,132.79	188,219.00		188,219.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,739,605.33		15,739,605.33	5,768,272.00		5,768,272.00
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)	(563,600.00)		(563,600.00)	(211,507.20)		(211,507.20)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	100,215,834.38	0.00	100,215,834.38	85,919,381.80	0.00	85,919,381.80
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)	100,215,834.38	0.00	100,215,834.38	85,919,381.80	0.00	85,919,381.80

	2014-15 Calculations			2016-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,828,372.00			5,218,751.00
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)			4,828,372.00			5,218,751.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	487,566,743.00		487,566,743.00	578,066,038.00		578,066,038.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	174,619.00		174,619.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	487,741,362.00	0.00	487,741,362.00	578,066,038.00	0.00	578,066,038.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	772,581,126.99		772,581,126.99	864,656,372.78		864,656,372.78
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	939,301.47		939,301.47	1,021,221.00		1,021,221.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			462,232,534.79			453,329,520.16
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9830			0.9842
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			453,329,520.16			463,210,489.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			100,215,834.38			85,919,381.80
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)			9,127,453.20			8,983,516.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			357,942,057.78			382,509,859.05
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			357,942,057.78			382,509,859.05
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])			557,704.84			553,902.63
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			100,773,539.22			86,473,284.43
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)			357,384,352.94			381,955,956.42
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			100,773,539.22			
b. State Subventions (Line D8)			357,384,352.94			
c. Less: Excluded Appropriations (Line C23)			4,828,372.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			453,329,520.16			

Approved indirect cost rate: 4.42%
Highest rate used in any program: 4.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	29,558,229.19	1,306,473.70	4.42%
01	3060	526,312.93	22,158.03	4.21%
01	3310	27,167,331.90	1,200,795.68	4.42%
01	3311	99,990.00	4,419.56	4.42%
01	3315	7,706,495.38	340,627.06	4.42%
01	3320	3,123,307.82	138,050.30	4.42%
01	3327	184,389.54	8,150.02	4.42%
01	3385	253,395.91	11,200.09	4.42%
01	3395	16,112.24	712.16	4.42%
01	3410	363,289.91	15,572.01	4.29%
01	3550	721,591.24	31,894.31	4.42%
01	4035	4,431,498.94	195,872.10	4.42%
01	4124	558,763.74	24,569.80	4.40%
01	4201	2,521.80	111.46	4.42%
01	4203	1,822,574.19	32,764.44	1.80%
01	4510	14,655.89	647.79	4.42%
01	5630	207,205.54	9,158.46	4.42%
01	5810	1,892,261.83	57,676.12	3.05%
01	6010	9,001,863.10	396,852.12	4.41%
01	6230	507,792.59	22,444.44	4.42%
01	6378	42,972.09	1,899.37	4.42%
01	6382	240,805.76	10,643.60	4.42%
01	6385	49,744.20	2,129.46	4.28%
01	6500	83,461,113.32	3,688,965.81	4.42%
01	6512	958,963.62	42,386.19	4.42%
01	6515	7,634.55	337.45	4.42%
01	6520	296,835.86	13,120.14	4.42%
01	7090	466,422.88	13,992.77	3.00%
01	7091	297,539.57	8,926.20	3.00%
01	7220	172,423.01	7,621.13	4.42%
01	7370	727,636.03	32,103.34	4.41%
01	7400	1,501,819.57	66,380.43	4.42%
01	7405	5,086,256.87	224,812.63	4.42%
01	8150	10,929,628.74	483,089.59	4.42%
01	9010	8,362,926.38	136,231.78	1.63%
12	5025	2,181,162.38	96,407.38	4.42%
12	5210	18,076,771.09	791,756.50	4.38%
12	6105	5,875,785.08	259,709.71	4.42%
13	5310	33,892,883.35	368,548.00	1.09%

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>29,576,209.60</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,556,933.67</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 (4.42%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.42%) times Part III, Line B18); zero if positive	<u>(3,289,850.59)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,289,850.59)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.38%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,644,925.30) is applied to the current year calculation and the remainder (\$-1,644,925.29) is deferred to one or more future years:	<u>3.59%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,096,616.86) is applied to the current year calculation and the remainder (\$-2,193,233.73) is deferred to one or more future years:	<u>3.66%</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>(3,289,850.59)</u>

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)	19,163,274.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,604,622.04
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	108,546.26
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,695,890.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,875.78
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)	29,576,209.60
9. Carry-Forward Adjustment (Part IV, Line F)	(3,289,850.59)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,286,359.01

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	490,029,087.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	84,574,577.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	49,629,460.88
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,043,680.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,019,112.35
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	352,823.83
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,894,727.31
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)	50,331.47
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)	41,033.90
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)	78,997,775.24
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)	113,572.09
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)	904,246.97
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	27,959,568.35
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	34,190,768.52
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)	778,800,765.96

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.80%
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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)	3.38%
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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) 20,689,760.62
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) 626,925,018.18

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

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	1.32		5,254,751.04	5,254,752.36
2. State Lottery Revenue	8560	11,072,797.65		3,131,230.73	14,204,028.38
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)		11,072,798.97	0.00	8,385,981.77	19,458,780.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,100,890.77			8,100,890.77
2. Classified Salaries	2000-2999	24,228.50			24,228.50
3. Employee Benefits	3000-3999	915,801.41			915,801.41
4. Books and Supplies	4000-4999	1,593,942.54		2,340,627.58	3,934,570.12
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	425,889.54			425,889.54
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	12,046.21			12,046.21
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)		11,072,798.97	0.00	2,340,627.58	13,413,426.55
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	6,045,354.19	6,045,354.19
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	761,834,879.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	83,936,826.39
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	6,850,366.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,489,076.10
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	6,248,796.78
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,705,689.29
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	1,041,108.52
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)				664,233,472.02

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)		75,634.09
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,782.20
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.)	589,777,959.54	7,651.15
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)	589,777,959.54	7,651.15
B. Required effort (Line A.2 times 90%)	530,800,163.59	6,886.04
C. Current year expenditures (Line I.E and Line II.B)	664,233,472.02	8,782.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	24,189,076.23	2,295,682.84	44,879,366.60	25,871,222.25	81,483,053.59	90,498.20	1,096,179.01	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	2,602.87	2,602.87	2,602.87	2,602.87	3,117.96	3,117.96	632.00	
3100 Alternative Schools								
3200 Continuation Schools	8.90	8.90	8.90	8.90	10.66	10.66		
3300 Independent Study Centers	20.00	20.00	20.00	20.00	23.96	23.96		
3400 Opportunity Schools								
3550 Community Day Schools	2.00	2.00	2.00	2.00	2.40	2.40		
3700 Specialized Secondary Programs	22.58	22.58	22.58	22.58	27.05	27.05		
3800 Vocational Education	0.30	0.30	0.30	0.30	0.36	0.36		
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	500.87	500.87	500.87	500.87	599.99	599.99	2,721.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services	0.50	0.50	0.50	0.50	0.60	0.60		
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	173.66	173.66	173.66	173.66	208.03	208.03		
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	3,331.68	3,331.68	3,331.68	3,331.68	3,991.01	3,991.01	3,353.00	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	377,818,896.95	139,900,584.94	517,719,481.89	20,313,998.87	538,033,480.76	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,820,601.29	477,630.41	2,298,231.70	90,176.78	2,388,408.48	
3300	Independent Study Centers	3,916,196.56	1,073,427.84	4,989,624.40	195,780.20	5,185,404.60	
3400	Opportunity Schools	124,261.18	0.00	124,261.18	4,875.69	129,136.87	
3550	Community Day Schools	492,522.89	107,424.54	599,947.43	23,540.41	623,487.84	
3700	Specialized Secondary Programs	4,547,042.42	1,211,882.86	5,758,925.28	225,965.62	5,984,890.90	
3800	Vocational Education	747,420.21	16,113.68	763,533.89	29,959.13	793,493.02	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	503,826.27	0.00	503,826.27	19,768.86	523,595.13	
5000-5999	Special Education	146,825,963.42	27,770,884.42	174,596,847.84	6,850,737.31	181,447,585.15	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	219,278.49	0.00	219,278.49	8,603.93	227,882.42	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	4,554,022.09	0.00	4,554,022.09	178,688.27	4,732,710.36	
8500	Child Care and Development Services	2,522,273.67	26,856.14	2,549,129.81	100,021.39	2,649,151.20	
Other Costs							
----	Food Services					10,912.62	10,912.62
----	Enterprise					352,823.83	352,823.83
----	Facilities Acquisition & Construction					1,028,401.32	1,028,401.32
----	Other Outgo					7,079,695.34	7,079,695.34
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		9,320,273.88	9,320,273.88	2,839,967.04	12,160,240.92	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,516,421.59)	(1,516,421.59)	
----	Total General Fund and Charter Schools Funds Expenditures	544,092,305.44	179,905,078.71	723,997,384.15	29,365,661.91	8,471,833.11	761,834,879.17

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant, Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	371,474,915.86	144,083.71	4,953,951.43	0.00	174,912.09	400.00	1,043,680.19			4.00	26,949.67	377,818,896.95
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	1,110,517.76	0.00	0.00	391,743.04	196,455.39	0.00	0.00			121,885.10	0.00	1,820,601.29
3300	Independent Study Centers	3,040,189.65	230,005.59	0.00	444,631.76	172,749.76	0.00	0.00			28,619.80	0.00	3,916,196.56
3400	Opportunity Schools	34,501.25	58,248.97	0.00	0.00	0.00	0.00	0.00			31,510.96	0.00	124,261.18
3550	Community Day Schools	369,840.99	14,562.17	0.00	0.00	0.00	0.00	0.00			108,119.73	0.00	492,522.89
3700	Specialized Secondary Programs	3,638,652.58	0.00	0.00	651,822.07	172,537.76	(2,772.00)	0.00			86,772.01	0.00	4,547,042.42
3800	Vocational Education	606,558.94	9,328.49	0.00	131,532.78	0.00	0.00	0.00			0.00	0.00	747,420.21
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	240,664.45	76,393.99	17,813.43	0.00	167,484.32	0.00	0.00			1,470.08	0.00	503,826.27
5000-5999	Special Education	118,308,866.07	5,845,087.74	132,310.52	114,832.42	12,342,263.11	9,712,499.86	0.00			370,103.70	0.00	146,825,963.42
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	195,603.20	2,800.00	0.00	450.20	0.00	0.00	0.00	0.00	0.00	20,425.09	0.00	219,278.49
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	547.38	0.00	0.00	0.00		4,553,474.71	0.00	0.00	0.00	4,554,022.09
8500	Child Care and Development Services	15,920.03	40,716.00	0.00	0.00	0.00	0.00		2,465,637.64	0.00	0.00	0.00	2,522,273.67
Total Direct Charged Costs		499,036,260.78	6,421,226.66	5,104,622.76	1,735,012.27	13,226,402.43	9,710,127.86	1,043,680.19	7,019,112.35	0.00	768,910.47	26,949.67	544,092,305.44

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	75,964,969.63	63,728,998.81	206,616.50	139,900,584.94	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	259,747.20	217,883.21	0.00	477,630.41	
3300	Independent Study Centers	583,701.60	489,726.24	0.00	1,073,427.84	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	58,370.16	49,054.38	0.00	107,424.54	
3700	Specialized Secondary Programs	658,999.11	552,883.75	0.00	1,211,882.86	
3800	Vocational Education	8,755.53	7,358.15	0.00	16,113.68	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	14,617,931.11	12,263,390.80	889,562.51	27,770,884.42	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	14,592.54	12,263.60	0.00	26,856.14	
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	5,068,281.03	4,251,992.85	0.00	9,320,273.88	
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		97,235,347.91	81,573,551.79	1,096,179.01	179,905,078.71	

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)	3,894,727.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	108,546.26
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,220,290.50
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,658,519.43
5	Total Central Administration Costs in General Fund and Charter Schools Funds	30,882,083.50
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	544,092,305.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	179,905,078.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	723,997,384.15
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	904,246.97
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	27,959,568.35
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	34,194,878.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	63,058,693.55
D. Total Direct Charged and Allocated Costs (B3 + C5)		787,056,077.70
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.92%

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)	10,912.62				10,912.62
Enterprise (Objects 1000-5999, 6400, and 6500)		352,823.83			352,823.83
Facilities Acquisition & Construction (Objects 1000-6500)			1,028,401.32		1,028,401.32
Other Outgo (Objects 1000-7999)				7,079,695.34	7,079,695.34
Total Other Costs	10,912.62	352,823.83	1,028,401.32	7,079,695.34	8,471,833.11

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(875,352.57)	0.00	(1,616,421.69)				
Other Sources/Uses Detail					0.00	6,248,796.78		
Fund Reconciliation							3,173,688.11	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	809.10	0.00	0.00	0.00				
Other Sources/Uses Detail					51,975.61	0.00		
Fund Reconciliation							0.00	722,406.03
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	282,049.05	0.00	1,147,873.59	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	292.25
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	302,010.77	0.00	368,548.00	0.00				
Other Sources/Uses Detail					196,821.17	0.00		
Fund Reconciliation							0.00	2,422,299.54
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6.78
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	265,568.56	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	28,583.51
25 CAPITAL FACILITIES FUND								
Expenditure Detail	23,642.73	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,272.36	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	100.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	875,352.57	(875,352.57)	1,516,421.59	(1,516,421.59)	6,248,796.78	6,248,796.78	3,173,688.11	3,173,688.11

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										
1000-1999	Certificated Salaries	2,189.07	274,165.77	61,206.67	17,675.07	4,258,341.53	20,577,951.06	27,898,936.05		53,030,165.22
2000-2999	Classified Salaries	969,487.09	0.00	0.00	26,125.34	2,499,778.32	17,215,680.23	6,089,560.11		26,900,631.09
3000-3999	Employee Benefits	276,390.52	97,641.12	14,508.82	11,382.24	2,522,659.98	16,814,488.61	13,546,693.35		33,283,704.64
4000-4999	Books and Supplies	44,349.82	25,735.98	17,815.98	3,960.26	81,662.72	524,017.44	28,431.97		705,993.15
5000-5999	Services and Other Operating Expenditures	1,237,982.52	23,648.70	7,922.69	1,510.47	13,507.34	31,591,509.32	141,372.62		33,017,453.66
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	2,530,398.02	421,191.57	101,454.14	60,673.38	9,355,949.89	86,723,646.66	47,644,634.10	0.00	146,637,947.76
7310	Transfers of Indirect Costs	109,053.39	0.00	0.00	11,637.54	478,677.36	3,165,484.88	1,715,632.62		5,480,387.79
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	27,770,884.43	0.00	0.00	0.00	0.00	0.00	0.00		27,770,884.43
	Total Indirect Costs and PCR Allocations	27,770,884.43	0.00	0.00	11,637.54	478,677.36	3,165,484.88	1,715,632.62	0.00	33,251,272.22
	TOTAL COSTS	30,410,337.84	421,191.57	101,454.14	72,210.92	9,834,627.25	89,889,131.54	49,360,266.72	0.00	180,069,219.88
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	8,442.13	9,207.79	0.00	4,102,147.73	932,861.43	600,959.14		5,653,618.22
2000-2999	Classified Salaries	351,004.87	0.00	0.00	0.00	2,327,263.92	13,631,028.10	5,126,976.19		21,436,273.08
3000-3999	Employee Benefits	17,455.26	1,093.69	2,695.01	0.00	2,202,455.68	7,401,943.38	2,444,066.56		12,069,927.58
4000-4999	Books and Supplies	5,040.32	0.00	0.00	0.00	56,834.68	22,645.45	9,542.05		94,062.50
5000-5999	Services and Other Operating Expenditures	100,529.23	2,366.05	0.00	0.00	13,044.89	1,103,050.23	27,474.68		1,246,485.08
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	474,029.68	11,921.87	12,100.80	0.00	6,701,746.90	23,091,528.59	8,209,038.62	0.00	40,500,366.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	478,677.36	1,213,365.26	32,335.49		1,724,378.11
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	478,677.36	1,213,365.26	32,335.49	0.00	1,724,378.11
	TOTAL BEFORE OBJECT 8980	474,029.68	11,921.87	12,100.80	0.00	9,180,424.26	24,304,893.85	8,241,374.11	0.00	42,224,744.57
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									26,104,825.69
										16,119,918.99

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	147,855,704.13	77,641,403.26
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)	147,855,704.13	77,641,403.26
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	9,064.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	9,064.00	

SELPA: Long Beach Unified (DL)

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: Long Beach Unified (DL)

SECTION 2

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

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

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

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

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

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

SELPA: Long Beach Unified (DL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2014-15 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>180,089,219.98</u>		
2. Less: Expenditures paid from federal sources	<u>16,119,918.99</u>		
3. Expenditures paid from state and local sources	<u>163,969,300.99</u>	<u>147,855,704.13</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>163,969,300.99</u>	<u>147,855,704.13</u>	<u>16,113,596.86</u>
4. Special education unduplicated pupil count	<u>9,442</u>	<u>9,064</u>	
5. Per capita state and local expenditures (A3/A4)	<u>17,365.95</u>	<u>16,312.41</u>	<u>1,053.54</u>

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: Long Beach Unified (DL)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	85,530,923.12	77,641,403.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>85,530,923.12</u>	<u>77,641,403.26</u>	<u>7,889,519.86</u>
b. Per capita local expenditures (B1a/A4)	<u>9,058.56</u>	<u>8,565.91</u>	<u>492.65</u>

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

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

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

Renee Arkus
Contact Name

(562) 997-8126
Telephone Number

Executive Director of Fiscal Services
Title

RArkus@lbschools.net
E-mail Address

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	216,924.00	0.00	17,157.00	5,143,841.00	21,194,663.00	26,972,628.00		53,545,213.00
2000-2999	Classified Salaries	926,358.00	0.00	0.00	26,276.00	3,138,077.00	16,997,778.00	5,716,367.00		26,804,856.00
3000-3999	Employee Benefits	327,624.00	68,609.00	0.00	34,008.00	4,011,299.00	15,917,952.00	12,385,398.00		32,744,890.00
4000-4999	Books and Supplies	30,000.00	20,000.00	15,000.00	4,339.00	35,300.00	444,996.00	23,500.00		573,135.00
5000-5999	Services and Other Operating Expenditures	1,081,000.00	0.00	5,000.00	1,700.00	16,523.00	32,127,963.00	2,043,273.00		35,275,458.00
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	2,364,982.00	305,533.00	20,000.00	83,480.00	12,344,840.00	86,683,351.00	47,141,366.00	0.00	148,943,562.00
7310	Transfers of Indirect Costs	66,877.00	0.00	0.00	4,973.00	486,693.00	2,689,737.00	1,811,259.00		5,059,539.00
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	66,877.00	0.00	0.00	4,973.00	486,693.00	2,689,737.00	1,811,259.00	0.00	5,059,539.00
	TOTAL COSTS	2,431,859.00	305,533.00	20,000.00	88,453.00	12,831,533.00	89,373,088.00	48,952,625.00	0.00	154,003,091.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	211,039.00	0.00	17,157.00	154,463.00	20,775,769.00	26,854,213.00		48,012,641.00
2000-2999	Classified Salaries	539,037.00	0.00	0.00	26,276.00	0.00	3,774,196.00	950,839.00		5,290,348.00
3000-3999	Employee Benefits	307,349.00	68,201.00	0.00	34,008.00	55,589.00	9,044,778.00	10,405,151.00		19,915,076.00
4000-4999	Books and Supplies	30,000.00	20,000.00	15,000.00	4,339.00	0.00	423,496.00	23,500.00		516,335.00
5000-5999	Services and Other Operating Expenditures	1,081,000.00	0.00	5,000.00	1,700.00	0.00	31,106,979.00	2,035,063.00		34,229,742.00
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	1,957,386.00	299,240.00	20,000.00	83,480.00	210,052.00	65,125,218.00	40,268,766.00	0.00	107,964,142.00
7310	Transfers of Indirect Costs	66,877.00	0.00	0.00	4,973.00	8,276.00	1,898,069.00	1,516,988.00		3,495,183.00
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	66,877.00	0.00	0.00	4,973.00	8,276.00	1,898,069.00	1,516,988.00	0.00	3,495,183.00
	TOTAL BEFORE OBJECT 8880	2,024,263.00	299,240.00	20,000.00	88,453.00	218,328.00	67,023,287.00	41,785,754.00	0.00	111,459,325.00
8880	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									26,669,872.00
										138,123,197.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	78,709.00	0.00		78,709.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	51,023.00	0.00		51,023.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00		5,000.00
5000-5999	Services and Other Operating Expenditures	260,000.00	0.00	0.00	0.00	0.00	7,375,000.00	1,975,000.00		9,610,000.00
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	260,000.00	0.00	0.00	0.00	0.00	7,509,726.00	1,975,000.00	0.00	9,744,726.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8880	260,000.00	0.00	0.00	0.00	0.00	7,509,726.00	1,975,000.00	0.00	9,744,726.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240; all goals; resources 2000-2999 & 6070-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										26,663,872.00
										55,570,939.00
										91,979,537.00

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,189.07	274,165.77	61,208.67	17,675.07	4,258,341.53	20,577,951.06	27,838,636.05		53,030,165.22
2000-2999	Classified Salaries	989,487.09	0.00	0.00	25,125.34	2,499,778.32	17,215,680.23	6,089,660.11		26,800,631.09
3000-3999	Employee Benefits	278,390.52	97,641.12	14,508.82	11,382.24	2,522,659.98	16,814,488.61	13,546,633.35		33,283,704.64
4000-4999	Books and Supplies	44,348.82	25,735.98	17,815.96	3,980.26	61,662.72	524,017.44	28,431.97		705,993.15
5000-5999	Services and Other Operating Expenditures	1,287,982.52	23,948.70	7,922.69	1,510.47	13,507.34	31,591,509.32	141,372.82		33,017,453.66
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	2,550,398.02	421,191.57	101,454.14	60,673.38	9,355,949.89	86,723,646.66	47,644,634.10	0.00	149,837,947.76
7310	Transfers of Indirect Costs	109,055.39	0.00	0.00	11,537.54	478,677.36	3,165,484.88	1,715,632.82		5,480,387.79
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)	27,770,884.43								27,770,884.43
	Total Indirect Costs	109,055.39	0.00	0.00	11,537.54	478,677.36	3,165,484.88	1,715,632.82	0.00	5,480,387.79
	TOTAL COSTS	2,639,453.41	421,191.57	101,454.14	72,210.92	9,834,627.25	89,889,131.54	49,360,266.72	0.00	152,318,335.55
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	8,442.13	9,207.79	0.00	4,102,147.73	932,861.43	600,859.14		5,653,618.22
2000-2999	Classified Salaries	351,004.87	0.00	0.00	0.00	2,327,263.92	13,631,028.10	5,126,976.19		21,456,273.08
3000-3999	Employee Benefits	17,455.25	1,093.59	2,893.01	0.00	2,202,455.68	7,401,943.38	2,444,086.56		12,089,927.58
4000-4999	Books and Supplies	5,040.32	0.00	0.00	0.00	56,834.68	22,645.45	9,542.05		84,062.50
5000-5999	Services and Other Operating Expenditures	100,529.23	2,385.05	0.00	0.00	13,044.89	1,103,050.23	27,474.68		1,246,485.08
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	474,029.68	11,921.87	12,100.80	0.00	8,701,746.90	23,091,528.59	8,209,038.62	0.00	40,500,366.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	478,677.36	1,213,365.26	32,335.49		1,724,378.11
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	478,677.36	1,213,365.26	32,335.49	0.00	1,724,378.11
	TOTAL BEFORE OBJECT 8980	474,029.68	11,921.87	12,100.80	0.00	9,180,424.26	24,304,893.85	8,241,374.11	0.00	42,224,744.57
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									28,104,825.58
										18,119,918.99

SELPA: Long Beach Unified (DL)

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	0.00	0.00

SELPA: Long Beach Unified (DL)

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: Long Beach Unified (DL)

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	154,003,091.00		
2. Less: Expenditures paid from federal sources	15,879,894.00		
3. Expenditures paid from state and local sources	138,123,197.00	136,198,416.56	
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	138,123,197.00	136,198,416.56	1,924,780.44
4. Special education unduplicated pupil count	9,442	9,442	
5. Per capita state and local expenditures (A3/A4)	14,628.60	14,424.74	203.86

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: Long Beach Unified (DL)

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	91,979,537.00	85,530,923.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	91,979,537.00	85,530,923.12	6,448,613.88
b. Per capita local expenditures (B1a/A4)	9,741.53	9,058.56	682.97

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.

Renee Arkus
Contact Name

(562) 997-8126
Telephone Number

Executive Director of Fiscal Services
Title

RArkus@lbschools.net
E-mail Address

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Intellectual Virtues Academy
CDS #: 19647250127506-1
Charter Approving Entity: Long Beach Unified School District
County: Los Angeles
Charter #: 1504

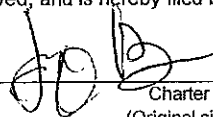
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name	Vanessa Uyeda	Chang Patel
Title	Fiscal Services Analyst	Client Manager
Telephone	562-997-8134	213-292-6620 ext. 404
E-mail address	vuyeda@lbschools.net	chang@edtec.com

To the entity that approved the charter school:

2014-15 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

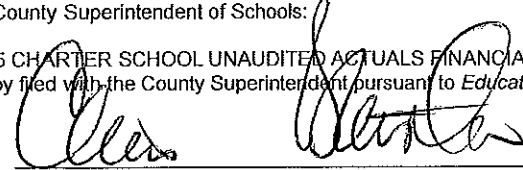
Date: 8/19/15

Printed Name: Jacquie Bryant

Title: Principal

To the County Superintendent of Schools:

2014-15 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 8/2/15

Printed Name: Chris Steinhauser

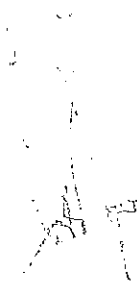
Title: Superintendent

To the Superintendent of Public Instruction:

2014-15 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____



#37

1/2

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

July 1, 2014 to June 30, 2015

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

Charter Approving Entity: Long Beach Unified School District

County: Los Angeles

Charter #: 1504

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	579,668.00		579,668.00
Education Protection Account State Aid - Current Year	8012	21,428.00		21,428.00
State Aid - Prior Years	8019	(446.00)		(446.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	116,668.00		116,668.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		717,318.00	0.00	717,318.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	0.00	169,530.00	169,530.00
Total, Federal Revenues		0.00	169,530.00	169,530.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	17,946.83	3,625.53	21,572.36
Total, Other State Revenues		17,946.83	3,625.53	21,572.36
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	54,026.89	173,967.00	227,993.89
Total, Local Revenues		54,026.89	173,967.00	227,993.89
5. TOTAL REVENUES				
		789,291.72	347,122.53	1,136,414.25
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	270,114.26	12,290.50	282,404.76
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	6,827.36	135,319.00	142,146.36
Other Certificated Salaries	1900	84.00		84.00
Total, Certificated Salaries		277,025.62	147,609.50	424,635.12
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	3,888.36		3,888.36
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	1,851.25	24,837.00	26,688.25
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		5,739.61	24,837.00	30,576.61

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

July 1, 2014 to June 30, 2015

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	26,134.88	11,908.09	38,042.97
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	5,934.14	3,141.44	9,075.58
Health and Welfare Benefits	3401-3402	32,349.91	10,034.39	42,384.30
Unemployment Insurance	3501-3502	4,343.85	1,190.96	5,534.81
Workers' Compensation Insurance	3601-3602	5,165.11	1,601.56	6,766.67
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		73,927.89	27,876.44	101,804.33
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	14,911.16	14,911.16
Books and Other Reference Materials	4200	293.77	9,870.83	10,164.60
Materials and Supplies	4300	3,851.07	9,344.84	13,195.91
Noncapitalized Equipment	4400	66.35	117,203.23	117,269.58
Food	4700			0.00
Total, Books and Supplies		4,211.19	151,330.06	155,541.25
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	0.00	3,312.51	3,312.51
Dues and Memberships	5300	280.00	399.00	679.00
Insurance	5400	10,810.49		10,810.49
Operations and Housekeeping Services	5500	13,145.40		13,145.40
Rentals, Leases, Repairs, and Noncap. Improvements	5600	34,328.62	44,059.00	78,387.62
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	126,030.84	120,246.19	246,277.03
Communications	5900	1,530.20	4,317.83	5,848.03
Total, Services and Other Operating Expenditures		186,125.55	172,334.53	358,460.08
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	7,296.67		7,296.67
Total, Capital Outlay		7,296.67	0.00	7,296.67
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		554,326.53	523,987.53	1,078,314.06

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

July 1, 2014 to June 30, 2015

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		234,965.19	(176,865.00)	58,100.19
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		234,965.19	(176,865.00)	58,100.19
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	94,330.87	319,820.00	414,150.87
b. Adjustments/Restatements	9793, 9795	(33,970.00)		(33,970.00)
c. Adjusted Beginning Fund Balance /Net Position		60,360.87	319,820.00	380,180.87
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		295,326.06	142,955.00	438,281.06
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		142,955.00	142,955.00
c. Unrestricted Net Position	9790A	295,326.06	0.00	295,326.06

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	219,875.17	142,955.00	362,830.17
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	164,461.26		164,461.26
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	15,916.19		15,916.19
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	33,519.36		33,519.36
9. TOTAL ASSETS		433,771.98	142,955.00	576,726.98
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	138,445.92		138,445.92
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		138,445.92	0.00	138,445.92
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		295,326.06	142,955.00	438,281.06

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

July 1, 2014 to June 30, 2015

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	except 3801- 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2014 to June 30, 2015

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

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

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

a. Total Expenditures (B8)	<u>1,078,314.06</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>169,530.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>908,784.06</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>7,296.67</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 901,487.39</u>

Attendance Charter School

County: Los Angeles Fiscal Year: 2014-15
 District: Long Beach Unified : Intellectual Virtues Academy of Annual
 CDS CODE 19 64725 0127506 1504 Certificate Number: 22817E78

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Did the charter school cease operation during the current fiscal year?					
Is this charter school in its first year of operation?					
Enter Date (month, day, year) that instruction commenced					
Does this charter school operate multiple instructional tracks?					
Single Track Days of Operation					177
Regular ADA					
Regular ADA	A-1 0.00	54.40	52.32	0.00	106.72
Classroom-based ADA included in A-1	A-2 0.00	53.97	52.19	0.00	106.16
Extended Year Special Education [EC 56345(b)(3)] (Divisor 175)	A-3 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-3	A-4 0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-5 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-5	A-6 0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	A-7 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-7	A-8 0.00	0.00	0.00	0.00	0.00

Attendance Charter School

County: Los Angeles
 District: Long Beach Unified : Intellectual Virtues Academy of
 CDS CODE 19 64725 0127506 1504
 Fiscal Year: 2014-15
 Annual
 Certificate Number: 22817E78

ADA Totals (Sum of A-1 through A-7 excluding classroom-based ADA)	A-9	54.40	52.32	0.00	106.72
Classroom-based ADA Totals (Sum of A-2 through A-8 including only classroom-based ADA)	A-10	53.97	52.19	0.00	106.16
Other					
ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1, A-3, A-5 and A-7, TK/K-3 Column, First Year ADA Only)	B-1	0.00			0.00
Non classroom-based ADA not eligible for funding pursuant to EC 47612.5(b) and 51745.6 and not included in Section A	B-2	0.00	0.00	0.00	0.00

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: New City Public School
CDS #: 19647256118269
Charter Approving Entity: Long Beach Unified School District
County: Los Angeles
Charter #: 0291

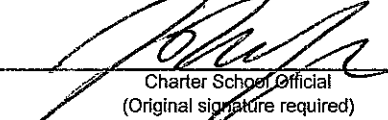
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name	Name	John Vargas
Title	Title	Executive Director
Telephone	Telephone	562-599-6404
E-mail address	E-mail address	john@newcityps.org

To the entity that approved the charter school:

2014-15 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

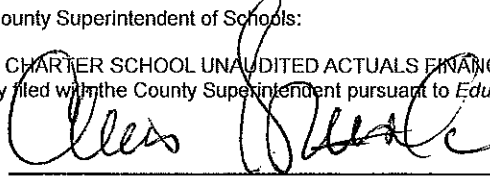
Date: 8/17/15

Printed Name: John Vargas

Title: Executive Director

To the County Superintendent of Schools:

2014-15 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 8/20/15

Printed Name: Chris Steinhauser

Title: Superintendent

To the Superintendent of Public Instruction:

2014-15 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

July 1, 2014 to June 30, 2015

Charter School Name: New City Public School

CDS #: 19647256118269

Charter Approving Entity: Long Beach Unified School District

County: Los Angeles

Charter #: 0291

This charter school uses the following basis of accounting:

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,097,543.00		2,097,543.00
Education Protection Account State Aid - Current Year	8012	538,615.00		538,615.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	426,948.00		426,948.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,063,106.00	0.00	3,063,106.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		168,159.00	168,159.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		150,396.18	150,396.18
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	318,555.18	318,555.18
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	178,281.02	381,207.65	559,488.67
Total, Other State Revenues		178,281.02	381,207.65	559,488.67
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	82,358.71	8,568.55	90,927.26
Total, Local Revenues		82,358.71	8,568.55	90,927.26
5. TOTAL REVENUES		3,323,745.73	708,331.38	4,032,077.11
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	968,916.96	13,760.00	982,676.96
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	177,457.30		177,457.30
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,146,374.26	13,760.00	1,160,134.26
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	41,841.83	161,571.00	203,412.83
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	99,737.09	1,900.00	101,637.09
Clerical and Office Salaries	2400	142,032.75		142,032.75
Other Noncertificated Salaries	2900	137,079.13		137,079.13
Total, Noncertificated Salaries		420,690.80	163,471.00	584,161.80
3. Employee Benefits				
STRS	3101-3102	100,771.65		100,771.65
PERS	3201-3202	65,842.79		65,842.79
OASDI / Medicare / Alternative	3301-3302	62,959.36		62,959.36
Health and Welfare Benefits	3401-3402	148,865.83		148,865.83
Unemployment Insurance	3501-3502	5,251.51		5,251.51
Workers' Compensation Insurance	3601-3602	24,756.36		24,756.36
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		408,447.50	0.00	408,447.50

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

July 1, 2014 to June 30, 2015

Charter School Name: New City Public School

CDS #: 19647256118269

		Unrestricted	Restricted	Total
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	2,357.61	9,420.00	11,777.61
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	33,293.55	15,717.00	49,010.55
Noncapitalized Equipment	4400	4,177.02	28,767.00	32,944.02
Food	4700	6,657.97	171,316.38	177,974.35
Total, Books and Supplies		46,486.15	225,220.38	271,706.53
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	5,475.85	493.00	5,968.85
Dues and Memberships	5300	2,289.20	9,351.00	11,640.20
Insurance	5400	57,542.03		57,542.03
Operations and Housekeeping Services	5500	89,899.99		89,899.99
Rentals, Leases, Repairs, and Noncap. Improvements	5600	312,905.28	294,060.00	606,965.28
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	617,610.31	144,205.00	761,815.31
Communications	5900	12,041.17		12,041.17
Total, Services and Other Operating Expenditures		1,097,763.83	448,109.00	1,545,872.83
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	111,464.51		111,464.51
Total, Capital Outlay		111,464.51	0.00	111,464.51
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	31,365.58		31,365.58
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		31,365.58	0.00	31,365.58
Total, Other Outgo		31,365.58	0.00	31,365.58
8. TOTAL EXPENDITURES		3,262,592.63	850,560.38	4,113,153.01
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		63,153.10	(142,229.00)	(81,075.90)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		63,153.10	(142,229.00)	(81,075.90)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,225,047.00	197,441.00	1,422,488.00
b. Adjustments/Restatements	9793, 9795	(30,675.00)		(30,675.00)
c. Adjusted Beginning Fund Balance /Net Position		1,194,372.00	197,441.00	1,391,813.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,255,525.10	55,212.00	1,310,737.10

Components of Ending Fund Balance (Modified Accrual Basis only)

a. California Department of Education
Charter School Financial Report
Certification Form (Revised 06/10/11)

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

July 1, 2014 to June 30, 2015

Charter School Name: New City Public School

CDS #: 19647256118269

1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	1,124,358.18		1,124,358.18
b. Restricted Net Position	9797		55,212.00	55,212.00
c. Unrestricted Net Position	9790A	131,166.92	0.00	131,166.92
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	734,753.34	(76,650.95)	658,102.39
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	511,458.40	131,862.95	643,321.35
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	64,521.75		64,521.75
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	1,124,358.18		1,124,358.18
9. TOTAL ASSETS		2,435,091.67	55,212.00	2,490,303.67
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	380,842.13		380,842.13
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	502,892.38		502,892.38
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	295,832.85		295,832.85
6. TOTAL LIABILITIES		1,179,567.36	0.00	1,179,567.36
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,255,524.31	55,212.00	1,310,736.31

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

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

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

July 1, 2014 to June 30, 2015

Charter School Name: New City Public School

CDS #: 19647256118269

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	except 3801-38002 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

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

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

a. Total Expenditures (B8)	4,113,153.01
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	318,555.18
c. Subtotal of State & Local Expenditures [a minus b]	3,794,597.83
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	142,830.09
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,651,767.74

Attendance Charter School

County: Los Angeles Fiscal Year: 2014-15
 District: Long Beach Unified : New City P-2
 CDS CODE 19 64725 6118269 0291 Certificate Number: 36ADFAE7

Did the charter school cease operation during the current fiscal year? No
 Is this charter school in its first year of operation? No
 Enter Date (month, day, year) that instruction commenced _/_/_
 Does this charter school operate multiple instructional tracks? No
 Single Track Days of Operation 0

Regular ADA	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Regular ADA	A-1 210.07	125.99	56.02	0.00	392.08
Classroom-based ADA included in A-1	A-2 210.07	125.99	56.02	0.00	392.08
Extended Year Special Education [EC 56345(b)(3)] (Divisor 175)	A-3 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-3	A-4 0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-5 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-5	A-6 0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	A-7 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-7	A-8 0.00	0.00	0.00	0.00	0.00

Attendance Charter School

County: Los Angeles

Fiscal Year: 2014-15

District: Long Beach Unified : New City

P-2

CDS CODE 19 64725 6118269 0291

Certificate Number: 36ADFAE7

ADA Totals (Sum of A-1 through A-7 excluding classroom-based ADA) A-9 210.07 125.99 56.02 0.00 392.08

Classroom-based ADA Totals (Sum of A-2 through A-8 including only classroom-based ADA) A-10 210.07 125.99 56.02 0.00 392.08

Other

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1, A-3, A-5 and A-7, TK/K-3 Column, First Year ADA Only) B-1 13.13 [REDACTED] [REDACTED] [REDACTED] 13.13

Non classroom-based ADA not eligible for funding pursuant to EC 47612.5(b) and 51745.6 and not included in Section A B-2 0.00 0.00 0.00 0.00 0.00

EdTec Network : New City Public Schools (NCPS)
Outstanding Debt Payable
End of Jun 2015

Current Loans	
9644 - Notes Payable - Hamory	\$11,390.19
9646 - Notes Payable - Raza	\$381,502.19
9647 - Notes Payable - CS Growth	\$110,000.00
Total Current Loans	\$502,892.38
9660 - Long Term Liabilities	
9671 - Notes Payable - Westbrook	\$295,832.85
Total - 9660 - Long Term Liabilities	\$295,832.85

EdTec Network : New City Public Schools (NCPS)
Accounts Receivable
End of Jun 2015

9200 - Accounts Receivable

9200 - Accounts Receivable	\$511.38
9212 - AR - Title II	\$190.00
9213 - AR - Title III	\$3,970.00
9226 - AR- Child Nutrition (Federal)	\$8,435.18
9230 - AR - State Aid	\$261,956.00
9232 - AR - Property Taxes	\$42,857.00
9233 - AR - Lottery	\$30,673.77
9237 - AR - ASES	\$44,389.01
9246 - AR - Child Nutrition (State)	\$707.01
9247 - AR - School Facilities Apportionment	\$68,037.00
9251 - AR - Gen Purpose prior yr adjustment (Due from District)	\$3,528.00
9252 - AR - Gen Purpose/Categ/SHI PY Adj (Due from Co)	\$1,890.00
9295 - Due from Other Funds	\$176,177.00
Total Accounts Receivable	\$643,321.35

EdTec Network : New City Public Schools (NCPS)
Accounts Payable
End of Jun 2015

9500 - Accounts Payable	
9516 - AP - Payable to County (prior yr adj)	\$1,083.00
9501 - Accrued Accounts Payable	\$109,790.87
9525 - Flex Plan Liability	\$384.64
9540 - Payroll Liability - Federal	\$9,899.29
9545 - Payroll Liability State	\$2,260.95
9550 - Retirement Liability - PERS	\$7,435.83
9555 - Retirement Liability - STRS	\$16,090.21
9570 - Wages Payable	\$45,083.42
9572 - Accrued PTO/vacation	\$32,221.31
9580 - 403B Payable	\$1,163.18
9591 - Interest Due to Others	\$155,429.43
Total Accounts Payable	\$380,842.13