WEST CONTRA COSTA
UNIFIED SCHOOL DISTRICT

2014-2015
Unaudited Actuals
Financial Report

September 16, 2015

West Contra Costa Unified School District

2014-2015 Unaudited Actuals Financial Report

<u>**Board Members**</u>

Todd Groves
Board President

Randy Enos
Board Clerk

Madeline Kronenberg
Board Member

Liz Block
Board Member

Val Cuevas
Board Member

<u>**District Staff**</u>

Bruce Harter
Superintendent

Sheri Gamba
Associate Superintendent
Business Services

Daniela Parasidis
Executive Director Business Services

Mark Bonnett
Executive Director Business Services
Bond

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 3	CAPITAL PROJECT FUNDS Schedule 5	OTHER FUNDS Schedule 7	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	Total				
ASSETS							
Cash in County Treasury	$ 25,963,430	$ 13,432,540	$ 39,395,970	$ 14,342,707	$ 104,253,161	$ 90,383,043	$ 248,374,881
Cash in Banks	2,761	12,449	15,210	68,847	-	-	84,057
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	-	-	-	-	12,641,803	1,044,331	13,686,134
Cash Collections Awaiting Deposit	-	-	-	1,650	-	-	1,650
Investments	95	-	95	12,173	2,738,541	7,233,473	9,984,283
Accounts Receivable	2,434,885	13,053,203	15,488,088	4,293,106	41,060	29,181	19,851,435
Due From Other Funds	320,000	-	320,000	480,000	-	-	800,000
Stores Inventories	258,417	-	258,417	-	-	-	258,417
Prepaid Expense	-	-	-	561,789	-	-	561,789
Total Assets	$ 29,049,588	$ 26,498,192	$ 55,547,780	$ 19,760,272	$ 119,674,565	$ 98,690,027	$ 293,672,644
LIABILITIES							
Accounts Payable	6,246,469	5,873,624	12,120,093	526,152	26,928,941	1,716,950	41,292,137
Due to Other Funds	-	-	-	800,000	-	1	800,001
Temporary Loans	-	-	-	-	-	-	-
Unearned Revenue	-	542,267	542,267	-	-	-	542,267
Other Liabilities	-	-	-	-	-	500,000	500,000
Total Liabilities	6,246,469	6,415,891	12,662,360	1,326,152	26,928,941	2,216,951	43,134,405
FUND BALANCE							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	258,417	-	258,417	561,789	-	-	820,205
Prepaid Expenditures	-	-	-	-	-	-	-
Restricted Balances	-	20,082,304	20,082,304	2,676,707	85,008,380	-	107,767,391
Committed Balances	-	-	-	3,390,990	-	-	3,390,990
Assigned Balances	-	-	-	2,260,256	7,737,244	74,843,228	
Economic Uncertainties	9,544,378	-	9,544,378	-	-	-	9,544,378
Undesignated Amount	12,930,324	(3)	12,930,321	9,544,378	1	21,629,848	128,945,275
Total Fund Balance	22,803,118	20,082,301	42,885,419	18,434,119	92,745,624	96,473,076	250,538,239
Total Liabilities and Fund Balance	$ 29,049,588	$ 26,498,192	$ 55,547,780	$ 19,760,272	$ 119,674,565	$ 98,690,027	$ 293,672,644

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 4	CAPITAL PROJECT FUNDS Schedule 6	OTHER FUNDS Schedule 8	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	$ 216,726,163	$ -	$ 216,726,163	$ -	$ -	$ -	$ 216,726,163
Federal Revenues	45,584	22,843,495	22,889,079	14,117,411	-	3,661,536	40,668,026
Other State Revenues	8,198,271	29,163,364	37,361,635	3,523,681	692,436	757,633	42,335,385
Other Local Revenues	2,139,277	20,683,070	22,822,347	1,276,063	3,754,608	93,432,068	121,285,086
Total Revenues	227,109,296	72,689,929	299,799,225	18,917,154	4,447,044	97,851,237	421,014,660
EXPENDITURES							
Certificated Salaries	81,665,899	36,169,257	117,835,157	2,482,379	-	-	120,317,536
Classified Salaries	27,167,377	19,985,014	47,152,392	6,938,654	1,610,936	98,693	55,800,674
Employee Benefits	46,948,372	21,616,581	68,564,953	3,413,937	697,618	43,893	72,720,401
Book and Supplies	6,965,160	6,960,553	13,925,713	6,881,003	3,776,732	4,941	24,588,389
Services and Other Operating Expenditures	15,551,485	35,891,768	51,443,253	1,351,155	10,766,550	19,372,770	82,933,728
Capital Outlay	591,820	1,417,084	2,008,904	177,471	141,912,940	-	144,099,315
Other Outgo	982,903	-	982,903	-	-	70,181,167	71,164,070
Direct/Indirect Support Costs	(2,292,357)	1,336,239	(956,118)	956,117	-	-	-
Total Expenditures	177,580,661	123,376,497	300,957,157	22,200,716	158,764,775	89,701,464	571,624,114
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	49,528,635	(50,686,567)	(1,157,932)	(3,283,563)	(154,317,731)	8,149,773	(150,609,454)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	1,495,396	-	70,469	1,565,865
Interfund Transfers Out	(1,495,396)	-	(1,495,396)	-	(70,469)	-	(1,565,865)
Other Sources	-	-	-	-	134,719,394	8,716,416	143,435,810
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(47,222,350)	47,222,350	-	-	-	-	-
Total Other Financing Sources and Uses	(48,717,746)	47,222,350	(1,495,396)	1,495,396	134,648,925	8,786,885	143,435,810
NET CHANGE IN FUND BALANCE	810,889	(3,464,217)	(2,653,328)	(1,788,167)	(19,668,806)	16,936,658	(7,173,644)
BEGINNING FUND BALANCE JULY 1, 2014	21,992,229	23,546,519	45,538,748	20,222,286	112,414,430	79,536,418	257,711,882
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	21,992,229	23,546,519	45,538,748	20,222,286	112,414,430	79,536,418	257,711,882
				-	-	-	-
ENDING FUND BALANCE JUNE 30, 2015	$ 22,803,118	$ 20,082,301	$ 42,885,419	$ 18,434,119	$ 92,745,624	$ 96,473,076	$ 250,538,238

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
ASSETS						
Cash in County Treasury	$ 661,716	$ 65,325	$ 2,380	$ 2,360,027	$ 11,253,260	$ 14,342,707
Cash in Banks	40,945	6,492	21,411	-	-	68,847
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	1,650	-	-	1,650
Investments	3,242	-	-	-	8,931	12,173
Accounts Receivable	382,106	442,999	3,463,497	791	3,713	4,293,106
Due From Other Funds	-	-	-	-	480,000	480,000
Prepaid Expenditures		-	-	-	-	-
Stores Inventories	-	-	561,789	-	-	561,789
Total Assets	$ 1,088,008	$ 514,816	$ 4,050,726	$ 2,360,817	$ 11,745,904	$ 19,760,272
LIABILITIES						
Accounts Payable	75,383	3,467	447,303	-	-	526,152
Due to Other Funds	-	320,000	480,000	-	-	800,000
Temporary Loans	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-
Total Liabilities	75,383	323,467	927,303	-	-	1,326,152
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	561,789	-	-	561,789
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	9,355	132,620	2,534,733	-	-	2,676,707
Committed Balances	1,003,270	-	26,902	2,360,817	-	3,390,990
Assigned Balances	-	58,730	-	-	2,201,526	2,260,256
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	-	0	0	-	9,544,378	9,544,378
Total Fund Balance	1,012,625	191,349	3,123,424	2,360,817	11,745,904	18,434,119
Total Liabilities and Fund Balance	$ 1,088,008	$ 514,816	$ 4,050,726	$ 2,360,817	$ 11,745,904	$ 19,760,272

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	451,424	387,153	$ 13,278,834	-	-	14,117,411
Other State Revenues	40,375	2,508,069	975,237	$ -	-	3,523,681
Other Local Revenues	346,952	58,235	820,753	9,387	$ 40,736	1,276,063
Total Revenues	838,751	2,953,456	15,074,824	9,387	40,736	18,917,154
EXPENDITURES						
Certificated Salaries	1,494,560	987,819	-	-	-	2,482,379
Classified Salaries	826,364	857,874	5,254,416	-	-	6,938,654
Employee Benefits	609,161	686,962	2,117,814	-	-	3,413,937
Book and Supplies	131,756	177,131	6,572,116	-	-	6,881,003
Services and Other Operating Expenditures	325,590	75,403	357,492	592,670	-	1,351,155
Capital Outlay	-	-	177,471	-	-	177,471
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	142,740	813,377	-	-	956,117
Total Expenditures	3,387,431	2,927,929	15,292,686	592,670	-	22,200,716
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(2,548,680)	25,527	(217,862)	(583,284)	40,736	(3,283,563)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	1,495,396	-	-	-	-	1,495,396
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	1,495,396	-	-	-	-	1,495,396
NET CHANGE IN FUND BALANCE	(1,053,284)	25,527	(217,862)	(583,284)	40,736	(1,788,167)
BEGINNING FUND BALANCE JULY 1, 2014	2,065,909	165,822	3,341,286	2,944,101	11,705,168	20,222,286
Other Restatements	-	-	-	-	-	
ADJUSTED BEGINNING FUND BALANCE	2,065,909	165,822	3,341,286	2,944,101	11,705,168	20,222,286
ENDING FUND BALANCE JUNE 30, 2015	$ 1,012,625	$ 191,349	$ 3,123,424	$ 2,360,817	$ 11,745,904	$ 18,434,119

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
ASSETS					
Cash in County Treasury	$ 96,781,503	$ 4,007,873	$ 1,843	$ 3,461,941	$ 104,253,161
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	12,562,085	-	-	79,718	12,641,803
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	1,514,692	1,170,842	53,008	-	2,738,541
Accounts Receivable	27,735	1,824	1,364	10,137	41,060
Due From Other Funds	-	-	-	-	-
Prepaid Expenditures	-	-	-		-
Stores Inventories	-	-	-	-	-
Total Assets	$ 110,886,015	$ 5,180,539	$ 56,215	$ 3,551,796	$ 119,674,565
LIABILITIES					
Accounts Payable	26,611,516	8,277	-	309,148	26,928,941
Due to Other Funds	-	-	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Liabilities	26,611,516	8,277	-	309,148	26,928,941
FUND BALANCE					
Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Restricted Balances	84,274,499	-	56,214	677,667	85,008,380
Committed Balances	-	-	-	-	-
Assigned Balances	-	5,172,262	-	2,564,981	7,737,244
Economic Uncertainties	-	-	-	-	-
Undesignated Amount	(0)	-	1	-	1
Total Fund Balance	84,274,498	5,172,262	56,215	3,242,648	92,745,624
Total Liabilities and Fund Balance	$ 110,886,015	$ 5,180,539	$ 56,215	$ 3,551,796	$ 119,674,565

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-15 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	692,436	-	692,436
Other Local Revenues	422,014	1,798,180	62,075	1,472,339	3,754,608
Total Revenues	422,014	1,798,180	754,511	1,472,339	4,447,044
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,610,936	-	-	-	1,610,936
Employee Benefits	697,618	-	-	-	697,618
Book and Supplies	3,721,002	-	-	55,730	3,776,732
Services and Other Operating Expenditures	8,597,319	20,475	101	2,148,655	10,766,550
Capital Outlay	95,564,353	47,782	45,066,356	1,234,449	141,912,940
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	110,191,227	68,257	45,066,457	3,438,834	158,764,775
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(109,769,214)	1,729,923	(44,311,946)	(1,966,495)	(154,317,731)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	(70,469)	-	-	-	(70,469)
Other Sources	134,585,894	-	-	133,500	134,719,394
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	134,515,425	-	-	133,500	134,648,925
NET CHANGE IN FUND BALANCE	24,746,211	1,729,923	(44,311,946)	(1,832,995)	(19,668,806)
BEGINNING FUND BALANCE JULY 1, 2013	59,528,287	3,442,339	44,368,161	5,075,643	112,414,430
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	59,528,287	3,442,339	44,368,161	5,075,643	112,414,430
ENDING FUND BALANCE JUNE 30, 2014	$ 84,274,499	$ 5,172,262	$ 56,214	$ 3,242,648	$ 92,745,624

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - OTHER FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
ASSETS						
Cash in County Treasury	$ 73,780,320	$ -	$ -	$ 4,294,229	$ 12,308,494	$ 90,383,043
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	1,042,373	-	1,958	-	1,044,331
Cash Collections Awaiting Deposit	-	-	-	-	-	-
Investments	-	-	1,083	-	7,232,390	7,233,473
Accounts Receivable	19,452	-	1	985	8,743	29,181
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Total Assets	$ 73,799,772	$ 1,042,373	$ 1,084	$ 4,297,171	$ 19,549,627	$ 98,690,027
LIABILITIES						
Accounts Payable	-	-	-	1,717,118	(168)	1,716,950
Due to Other Funds	1	-	-	-	-	1
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
Total Liabilities	1	-	-	2,217,118	(168)	2,216,951
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	-	-	-	-	-	-
Committed Balances	-	-	-	-	-	-
Assigned Balances	73,799,771	1,042,373	1,084	-	-	74,843,228
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	-	-	0	2,080,053	19,549,795	21,629,848
Total Fund Balance	73,799,771	1,042,373	1,084	2,080,053	19,549,795	96,473,076
Total Liabilities and Fund Balance	$ 73,799,772	$ 1,042,373	$ 1,084	$ 4,297,171	$ 19,549,627	$ 98,690,027

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2014-2015 UNAUDITED ACTUALS REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	3,661,536	-	-	-	-	3,661,536
Other State Revenues	757,633	-	-	-	-	757,633
Other Local Revenues	70,483,652	-	3	3,169,004	19,779,409	93,432,068
Total Revenues	74,902,821	-	3	3,169,004	19,779,409	97,851,237
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	98,693	-	98,693
Employee Benefits	-	-	-	43,893	-	43,893
Book and Supplies	-	-	-	4,941	-	4,941
Services and Other Operating Expenditures	-	-	-	2,221,077	17,151,693	19,372,770
Capital Outlay	-	-	-	-	-	-
Other Outgo	70,181,167	-	-	-	-	70,181,167
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	70,181,167	-	-	2,368,604	17,151,693	89,701,464
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	4,721,654	-	3	800,400	2,627,716	8,149,773
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	70,469	-	-	-	-	70,469
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	8,716,416	-	-	-	-	8,716,416
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	8,786,885	-	-	-	-	8,786,885
NET CHANGE IN FUND BALANCE	13,508,539	-	3	800,400	2,627,716	16,936,658
BEGINNING FUND BALANCE JULY 1, 2014	60,291,232	1,042,373	1,081	1,279,653	16,922,079	79,536,418
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	60,291,232	1,042,373	1,081	1,279,653	16,922,079	79,536,418
ENDING FUND BALANCE JUNE 30, 2015	$ 73,799,771	$ 1,042,373	$ 1,084	$ 2,080,053	$ 19,549,795	$ 96,473,076

2014-2015 UNAUDITED ACTUALS
STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2014-15 Unaudited Actuals	Data Supplied For: 2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	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	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
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)	G	
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	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	216,726,163.00	0.00	216,726,163.00	240,540,336.00	0.00	240,540,336.00	11.0%
2) Federal Revenue		8100-8299	45,584.00	22,843,495.62	22,889,079.62	0.00	18,234,782.00	18,234,782.00	-20.3%
3) Other State Revenue		8300-8599	8,198,271.41	29,163,364.09	37,361,635.50	6,805,561.00	24,767,493.00	31,573,054.00	-15.5%
4) Other Local Revenue		8600-8799	2,139,277.29	20,683,069.81	22,822,347.10	1,600,000.00	18,776,529.00	20,376,529.00	-10.7%
5) TOTAL, REVENUES			227,109,295.70	72,689,929.52	299,799,225.22	248,945,897.00	61,778,804.00	310,724,701.00	3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	81,665,899.28	36,169,256.70	117,835,155.98	83,088,399.00	32,260,107.00	115,348,506.00	-2.1%
2) Classified Salaries		2000-2999	27,167,376.96	19,985,013.58	47,152,390.54	28,582,209.00	19,731,745.00	48,313,954.00	2.5%
3) Employee Benefits		3000-3999	46,948,372.39	21,616,581.36	68,564,953.75	51,867,308.00	23,210,193.00	75,077,501.00	9.5%
4) Books and Supplies		4000-4999	6,965,160.36	6,960,553.28	13,925,713.64	8,333,399.00	7,328,813.00	15,662,212.00	12.5%
5) Services and Other Operating Expenditures		5000-5999	15,551,484.81	35,891,768.05	51,443,252.86	17,485,838.00	34,426,525.00	51,912,363.00	0.9%
6) Capital Outlay		6000-6999	591,820.04	1,417,084.25	2,008,904.29	704,563.00	428,100.00	1,132,663.00	-43.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	982,903.42	0.00	982,903.42	998,157.00	0.00	998,157.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,292,356.50)	1,336,239.47	(956,117.03)	(1,805,509.00)	982,643.00	(822,866.00)	-13.9%
9) TOTAL, EXPENDITURES			177,580,660.76	123,376,496.69	300,957,157.45	189,254,364.00	118,368,126.00	307,622,490.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,528,634.94	(50,686,567.17)	(1,157,932.23)	59,691,533.00	(56,589,322.00)	3,102,211.00	-367.9%
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	1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
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	(47,222,349.80)	47,222,349.80	0.00	(55,151,628.00)	55,151,628.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,717,745.80)	47,222,349.80	(1,495,396.00)	(55,741,565.00)	55,151,628.00	(589,937.00)	-60.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			810,889.14	(3,464,217.37)	(2,653,328.23)	3,949,968.00	(1,437,694.00)	2,512,274.00	-194.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,992,229.02	23,546,518.89	45,538,747.91	22,803,118.16	20,082,301.52	42,885,419.68	-5.8%
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)			21,992,229.02	23,546,518.89	45,538,747.91	22,803,118.16	20,082,301.52	42,885,419.68	-5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,992,229.02	23,546,518.89	45,538,747.91	22,803,118.16	20,082,301.52	42,885,419.68	-5.8%
2) Ending Balance, June 30 (E + F1e)			22,803,118.16	20,082,301.52	42,885,419.68	26,753,086.16	18,644,607.52	45,397,693.68	5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	258,416.61	0.00	258,416.61	230,000.00	0.00	230,000.00	-11.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,082,304.58	20,082,304.58	0.00	18,644,610.58	18,644,610.58	-7.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	4,844,883.00	0.00	4,844,883.00	New
Supplemental/Concentration Unallocate	0000	9760				*4,344,883.00*		*4,344,883.00*	
ERATE Technology	0000	9760				*500,000.00*		*500,000.00*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,544,378.00	0.00	9,544,378.00	9,246,373.00	0.00	9,246,373.00	-3.1%
Unassigned/Unappropriated Amount		9790	12,930,323.55	(3.06)	12,930,320.49	12,361,830.16	(3.06)	12,361,827.10	-4.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash a) in County Treasury		9110	25,963,429.88	13,432,540.30	39,395,970.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,760.82	12,449.09	15,209.91				
c) in Revolving Fund		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	94.97	0.00	94.97				
3) Accounts Receivable		9200	162,212.14	157,015.25	319,227.39				
4) Due from Grantor Government		9290	2,272,673.13	12,896,187.85	15,168,860.98				
5) Due from Other Funds		9310	320,000.00	0.00	320,000.00				
6) Stores		9320	258,416.61	0.00	258,416.61				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			29,049,587.55	26,498,192.49	55,547,780.04				
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	6,238,980.39	5,628,446.22	11,867,426.61				
2) Due to Grantor Governments		9590	7,489.00	245,177.76	252,666.76				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	542,266.99	542,266.99				
6) TOTAL, LIABILITIES			6,246,469.39	6,415,890.97	12,662,360.36				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			22,803,118.16	20,082,301.52	42,885,419.68				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	108,894,966.06	0.00	108,894,966.06	146,523,579.00	0.00	146,523,579.00	34.6%
Education Protection Account State Aid - Current Year		8012	39,687,549.00	0.00	39,687,549.00	32,921,631.00	0.00	32,921,631.00	-17.0%
State Aid - Prior Years		8019	(267,026.00)	0.00	(267,026.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	638,773.70	0.00	638,773.70	628,646.00	0.00	628,646.00	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	1.00	0.00	1.00	New
Other Subventions/In-Lieu Taxes		8029	7,074.17	0.00	7,074.17	3,762.00	0.00	3,762.00	-46.8%
County & District Taxes Secured Roll Taxes		8041	55,116,176.70	0.00	55,116,176.70	55,175,222.00	0.00	55,175,222.00	0.1%
Unsecured Roll Taxes		8042	2,496,243.02	0.00	2,496,243.02	2,617,347.00	0.00	2,617,347.00	4.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,588,024.33	0.00	2,588,024.33	1,799,851.00	0.00	1,799,851.00	-30.5%
Education Revenue Augmentation Fund (ERAF)		8045	6,499,120.10	0.00	6,499,120.10	5,414,825.00	0.00	5,414,825.00	-16.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,522,413.92	0.00	6,522,413.92	3,742,182.00	0.00	3,742,182.00	-42.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			222,183,315.00	0.00	222,183,315.00	248,827,046.00	0.00	248,827,046.00	12.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,457,152.00)	0.00	(5,457,152.00)	(8,286,710.00)	0.00	(8,286,710.00)	51.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			216,726,163.00	0.00	216,726,163.00	240,540,336.00	0.00	240,540,336.00	11.0%
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	5,731,314.00	5,731,314.00	0.00	5,794,358.00	5,794,358.00	1.1%
Special Education Discretionary Grants		8182	0.00	1,248,315.24	1,248,315.24	0.00	1,268,269.00	1,268,269.00	1.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,412,744.92	6,412,744.92		6,164,339.00	6,164,339.00	-3.9%
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		2,109,562.00	2,109,562.00		1,538,163.00	1,538,163.00	-27.1%
NCLB: Title III, Immigrant Education Program	4201	8290		59,974.06	59,974.06		73,744.00	73,744.00	23.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		905,297.76	905,297.76		980,699.00	980,699.00	8.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		4,417,871.77	4,417,871.77		893,746.00	893,746.00	-79.8%
Vocational and Applied Technology Education	3500-3699	8290		79,525.70	79,525.70		250,000.00	250,000.00	214.4%
Safe and Drug Free Schools	3700-3799	8290		131,581.33	131,581.33		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	45,584.00	1,747,308.84	1,792,892.84	0.00	1,271,464.00	1,271,464.00	-29.1%
TOTAL, FEDERAL REVENUE			45,584.00	22,843,495.62	22,889,079.62	0.00	18,234,782.00	18,234,782.00	-20.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,603,554.00	17,603,554.00		17,317,066.00	17,317,066.00	-1.6%
Prior Years	6500	8319		552,364.04	552,364.04		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,884,959.00	0.00	2,884,959.00	2,876,473.00	0.00	2,876,473.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	4,604,341.90	1,155,991.83	5,760,333.73	3,929,088.00	1,043,664.00	4,972,752.00	-13.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,573,129.54	3,573,129.54		3,573,129.00	3,573,129.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,514,871.00	1,514,871.00		0.00	0.00	-100.0%

			2014-15 Unaudited Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,834,490.00	1,834,490.00		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	708,970.51	2,928,963.68	3,637,934.19	0.00	2,833,634.00	2,833,634.00	-22.1%
TOTAL, OTHER STATE REVENUE			8,198,271.41	29,163,364.09	37,361,635.50	6,805,561.00	24,767,493.00	31,573,054.00	-15.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	9,699,098.20	9,699,098.20	0.00	9,800,000.00	9,800,000.00	1.0%
Other		8622	0.00	5,532,542.88	5,532,542.88	0.00	5,530,000.00	5,530,000.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	367,433.64	48,456.00	415,889.64	300,000.00	50,000.00	350,000.00	-15.8%
Interest		8660	180,816.32	0.00	180,816.32	100,000.00	0.00	100,000.00	-44.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,591,027.33	5,402,972.73	6,994,000.06	1,200,000.00	3,396,529.00	4,596,529.00	-34.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,139,277.29	20,683,069.81	22,822,347.10	1,600,000.00	18,776,529.00	20,376,529.00	-10.7%
TOTAL, REVENUES			227,109,295.70	72,689,929.52	299,799,225.22	248,945,897.00	61,778,804.00	310,724,701.00	3.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	69,115,428.84	24,066,937.81	93,182,366.65	70,171,657.00	20,040,060.00	90,211,717.00	-3.2%
Certificated Pupil Support Salaries		1200	1,645,913.68	5,550,360.50	7,196,274.18	1,855,289.00	5,399,662.00	7,254,951.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,774,256.30	1,719,356.07	11,493,612.37	9,742,003.00	1,838,668.00	11,580,671.00	0.8%
Other Certificated Salaries		1900	1,130,300.46	4,832,602.32	5,962,902.78	1,319,450.00	4,981,717.00	6,301,167.00	5.7%
TOTAL, CERTIFICATED SALARIES			81,665,899.28	36,169,256.70	117,835,155.98	83,088,399.00	32,260,107.00	115,348,506.00	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,717,976.64	11,197,664.29	12,915,640.93	2,053,157.00	11,779,022.00	13,832,179.00	7.1%
Classified Support Salaries		2200	10,549,275.42	4,849,472.78	15,398,748.20	10,765,178.00	4,706,266.00	15,471,444.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,648,146.22	506,699.04	3,154,845.26	3,079,767.00	635,881.00	3,715,648.00	17.8%
Clerical, Technical and Office Salaries		2400	10,101,700.89	1,956,975.10	12,058,675.99	10,306,955.00	1,916,028.00	12,222,983.00	1.4%
Other Classified Salaries		2900	2,150,277.79	1,474,202.37	3,624,480.16	2,377,152.00	694,548.00	3,071,700.00	-15.3%
TOTAL, CLASSIFIED SALARIES			27,167,376.96	19,985,013.58	47,152,390.54	28,582,209.00	19,731,745.00	48,313,954.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,124,470.73	2,977,800.45	10,102,271.18	8,839,755.00	3,340,666.00	12,180,421.00	20.6%
PERS		3201-3202	2,824,745.35	2,027,575.59	4,852,320.94	3,383,227.00	2,356,389.00	5,739,616.00	18.3%
OASDI/Medicare/Alternative		3301-3302	3,182,966.49	2,027,012.22	5,209,978.71	3,300,576.00	1,974,177.00	5,274,753.00	1.2%
Health and Welfare Benefits		3401-3402	17,015,550.97	7,273,874.71	24,289,425.68	18,307,065.00	7,923,806.00	26,230,871.00	8.0%
Unemployment Insurance		3501-3502	150,235.64	28,134.04	178,369.68	54,980.00	25,867.00	80,847.00	-54.7%
Workers' Compensation		3601-3602	3,247,992.50	1,676,510.96	4,924,503.46	3,239,552.00	1,510,252.00	4,749,804.00	-3.5%
OPEB, Allocated		3701-3702	12,653,206.28	5,207,521.92	17,860,728.20	14,000,828.00	5,703,104.00	19,703,932.00	10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	749,204.43	398,151.47	1,147,355.90	741,325.00	375,932.00	1,117,257.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			46,948,372.39	21,616,581.36	68,564,953.75	51,867,308.00	23,210,193.00	75,077,501.00	9.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,227,273.24	1,949,934.87	5,177,208.11	3,000,000.00	1,337,573.00	4,337,573.00	-16.2%
Books and Other Reference Materials		4200	149,285.19	64,896.49	214,181.68	150,000.00	50,000.00	200,000.00	-6.6%
Materials and Supplies		4300	3,084,344.04	3,960,254.85	7,044,598.89	4,816,624.00	5,706,884.00	10,523,508.00	49.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	504,257.89	985,467.07	1,489,724.96	366,775.00	234,356.00	601,131.00	-59.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,965,160.36	6,960,553.28	13,925,713.64	8,333,399.00	7,328,813.00	15,662,212.00	12.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,284,537.47	18,565,370.91	20,849,908.38	2,225,092.00	4,745,145.00	6,970,237.00	-66.6%
Travel and Conferences		5200	258,620.36	594,764.31	853,384.67	296,357.00	177,795.00	474,152.00	-44.4%
Dues and Memberships		5300	74,408.02	70,129.95	144,537.97	75,510.00	25,800.00	101,310.00	-29.9%
Insurance		5400 - 5450	1,603,452.00	0.00	1,603,452.00	1,795,601.00	0.00	1,795,601.00	12.0%
Operations and Housekeeping Services		5500	4,843,225.66	0.00	4,843,225.66	5,263,000.00	0.00	5,263,000.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,154,053.10	1,777,048.87	2,931,101.97	1,145,300.00	5,094,147.00	6,239,447.00	112.9%
Transfers of Direct Costs		5710	(5,904,821.30)	5,904,821.30	0.00	(6,000,000.00)	6,000,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,246.71	132,012.29	169,259.00	6,800.00	1,000.00	7,800.00	-95.4%
Professional/Consulting Services and Operating Expenditures		5800	10,685,752.30	8,787,057.93	19,472,810.23	11,859,128.00	18,382,318.00	30,241,446.00	55.3%
Communications		5900	515,010.49	60,562.49	575,572.98	819,050.00	320.00	819,370.00	42.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,551,484.81	35,891,768.05	51,443,252.86	17,485,838.00	34,426,525.00	51,912,363.00	0.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	119,988.50	119,988.50	0.00	405,000.00	405,000.00	237.5%
Buildings and Improvements of Buildings		6200	0.00	822,677.82	822,677.82	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	591,820.04	474,417.93	1,066,237.97	704,563.00	23,100.00	727,663.00	-31.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			591,820.04	1,417,084.25	2,008,904.29	704,563.00	428,100.00	1,132,663.00	-43.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	67,279.00	0.00	67,279.00	65,000.00	0.00	65,000.00	-3.4%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	2014-15 Unaudited Actuals Restricted (B)	2014-15 Unaudited Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
Debt Service									
Debt Service - Interest		7438	360,624.42	0.00	360,624.42	348,157.00	0.00	348,157.00	-3.5%
Other Debt Service - Principal		7439	555,000.00	0.00	555,000.00	585,000.00	0.00	585,000.00	5.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			982,903.42	0.00	982,903.42	998,157.00	0.00	998,157.00	1.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,336,239.47)	1,336,239.47	0.00	(982,643.00)	982,643.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(956,117.03)	0.00	(956,117.03)	(822,866.00)	0.00	(822,866.00)	-13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,292,356.50)	1,336,239.47	(956,117.03)	(1,805,509.00)	982,643.00	(822,866.00)	-13.9%
TOTAL, EXPENDITURES			177,580,660.76	123,376,496.69	300,957,157.45	189,254,364.00	118,368,126.00	307,622,490.00	2.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals: Unrestricted (A)	2014-15 Unaudited Actuals: Restricted (B)	2014-15 Unaudited Actuals: Total Fund col. A + B (C)	2015-16 Budget: Unrestricted (D)	2015-16 Budget: Restricted (E)	2015-16 Budget: Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	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	(47,222,349.80)	47,222,349.80	0.00	(55,151,628.00)	55,151,628.00	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			(47,222,349.80)	47,222,349.80	0.00	(55,151,628.00)	55,151,628.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(48,717,745.80)	47,222,349.80	(1,495,396.00)	(55,741,565.00)	55,151,628.00	(589,937.00)	-60.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	216,726,163.00	0.00	216,726,163.00	240,540,336.00	0.00	240,540,336.00	11.0%
2) Federal Revenue		8100-8299	45,584.00	22,843,495.62	22,889,079.62	0.00	18,234,782.00	18,234,782.00	-20.3%
3) Other State Revenue		8300-8599	8,198,271.41	29,163,364.09	37,361,635.50	6,805,561.00	24,767,493.00	31,573,054.00	-15.5%
4) Other Local Revenue		8600-8799	2,139,277.29	20,683,069.81	22,822,347.10	1,600,000.00	18,776,529.00	20,376,529.00	-10.7%
5) TOTAL, REVENUES			227,109,295.70	72,689,929.52	299,799,225.22	248,945,897.00	61,778,804.00	310,724,701.00	3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		106,481,280.32	58,484,752.31	164,966,032.63	111,825,897.00	58,413,516.00	170,239,413.00	3.2%
2) Instruction - Related Services	2000-2999		26,055,505.95	18,687,431.05	44,742,937.00	28,516,462.00	14,054,551.00	42,571,013.00	-4.9%
3) Pupil Services	3000-3999		5,250,784.90	26,030,979.60	31,281,764.50	6,114,701.00	24,014,895.00	30,129,596.00	-3.7%
4) Ancillary Services	4000-4999		491,134.86	5,360,290.18	5,851,425.04	593,471.00	5,085,002.00	5,678,473.00	-3.0%
5) Community Services	5000-5999		159,817.80	131,083.09	290,900.89	116,585.00	128,960.00	245,545.00	-15.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,720,313.64	1,525,172.95	20,245,486.59	20,487,238.00	1,075,245.00	21,562,483.00	6.5%
8) Plant Services	8000-8999		19,438,919.87	13,156,787.51	32,595,707.38	20,601,853.00	15,595,957.00	36,197,810.00	11.1%
9) Other Outgo	9000-9999	Except 7600-7699	982,903.42	0.00	982,903.42	998,157.00	0.00	998,157.00	1.6%
10) TOTAL, EXPENDITURES			177,580,660.76	123,376,496.69	300,957,157.45	189,254,364.00	118,368,126.00	307,622,490.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,528,634.94	(50,686,567.17)	(1,157,932.23)	59,691,533.00	(56,589,322.00)	3,102,211.00	-367.9%
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	1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
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	(47,222,349.80)	47,222,349.80	0.00	(55,151,628.00)	55,151,628.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,717,745.80)	47,222,349.80	(1,495,396.00)	(55,741,565.00)	55,151,628.00	(589,937.00)	-60.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			810,889.14	(3,464,217.37)	(2,653,328.23)	3,949,968.00	(1,437,694.00)	2,512,274.00	-194.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,992,229.02	23,546,518.89	45,538,747.91	22,803,118.16	20,082,301.52	42,885,419.68	-5.8%
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)			21,992,229.02	23,546,518.89	45,538,747.91	22,803,118.16	20,082,301.52	42,885,419.68	-5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,992,229.02	23,546,518.89	45,538,747.91	22,803,118.16	20,082,301.52	42,885,419.68	-5.8%
2) Ending Balance, June 30 (E + F1e)			22,803,118.16	20,082,301.52	42,885,419.68	26,753,086.16	18,644,607.52	45,397,693.68	5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	258,416.61	0.00	258,416.61	230,000.00	0.00	230,000.00	-11.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,082,304.58	20,082,304.58	0.00	18,644,610.58	18,644,610.58	-7.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	4,844,883.00	0.00	4,844,883.00	New
Supplemental/Concentration Unallocate	0000	9760				*4,344,883.00*		*4,344,883.00*	
ERATE Technology	0000	9760				*500,000.00*		*500,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,544,378.00	0.00	9,544,378.00	9,246,373.00	0.00	9,246,373.00	-3.1%
Unassigned/Unappropriated Amount		9790	12,930,323.55	(3.06)	12,930,320.49	12,361,830.16	(3.06)	12,361,827.10	-4.4%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	2,013,194.04	2,013,194.04
5810	Other Restricted Federal	35,513.78	35,513.78
6230	California Clean Energy Jobs Act	846,834.06	689,495.06
6300	Lottery: Instructional Materials	3,003,356.19	3,003,356.19
6512	Special Ed: Mental Health Services	3,400,833.51	3,400,833.51
7400	Quality Education Investment Act	900,057.55	16,550.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	990,197.97	1,012,254.97
9010	Other Restricted Local	8,892,317.48	8,473,412.48
Total, Restricted Balance		20,082,304.58	18,644,610.58

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	451,423.98	346,927.00	-23.1%
3) Other State Revenue		8300-8599	40,375.00	1,820,063.00	4407.9%
4) Other Local Revenue		8600-8799	346,952.12	315,228.00	-9.1%
5) TOTAL, REVENUES			838,751.10	2,482,218.00	195.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,494,559.97	1,211,792.00	-18.9%
2) Classified Salaries		2000-2999	826,364.39	780,245.00	-5.6%
3) Employee Benefits		3000-3999	609,161.14	734,807.00	20.6%
4) Books and Supplies		4000-4999	131,755.57	120,956.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	325,590.33	340,893.00	4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,387,431.40	3,188,693.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,548,680.30)	(706,475.00)	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,495,396.00	589,937.00	-60.5%
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			1,495,396.00	589,937.00	-60.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,053,284.30)	(116,538.00)	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,909.26	1,012,624.96	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.26	1,012,624.96	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	1,012,624.96	-51.0%
2) Ending Balance, June 30 (E + F1e)			1,012,624.96	896,086.96	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,354.80	9,354.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,003,270.16	886,732.16	-11.6%
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	661,715.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40,944.62		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	3,241.74		
3) Accounts Receivable		9200	21,044.80		
4) Due from Grantor Government		9290	361,060.99		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,088,007.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	75,382.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			75,382.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,012,624.96		

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	7,393.03	10,832.00	46.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	444,030.95	336,095.00	-24.3%
TOTAL, FEDERAL REVENUE			451,423.98	346,927.00	-23.1%
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	40,375.00	1,820,063.00	4407.9%
TOTAL, OTHER STATE REVENUE			40,375.00	1,820,063.00	4407.9%

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	2,149.71	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	239,033.91	175,000.00	-26.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	105,768.50	140,228.00	32.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			346,952.12	315,228.00	-9.1%
TOTAL, REVENUES			838,751.10	2,482,218.00	195.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,263,152.96	942,564.00	-25.4%
Certificated Pupil Support Salaries		1200	14,785.75	65,669.00	344.1%
Certificated Supervisors' and Administrators' Salaries		1300	209,530.01	203,559.00	-2.8%
Other Certificated Salaries		1900	7,091.25	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,494,559.97	1,211,792.00	-18.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	137,947.45	122,452.00	-11.2%
Classified Support Salaries		2200	113,863.95	93,759.00	-17.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	427,804.37	444,436.00	3.9%
Other Classified Salaries		2900	146,748.62	119,598.00	-18.5%
TOTAL, CLASSIFIED SALARIES			826,364.39	780,245.00	-5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	99,152.71	127,574.00	28.7%
PERS		3201-3202	62,071.05	86,164.00	38.8%
OASDI/Medicare/Alternative		3301-3302	81,838.59	75,253.00	-8.0%
Health and Welfare Benefits		3401-3402	178,849.82	224,299.00	25.4%
Unemployment Insurance		3501-3502	1,167.05	1,041.00	-10.8%
Workers' Compensation		3601-3602	69,140.92	55,488.00	-19.7%
OPEB, Allocated		3701-3702	111,166.00	159,588.00	43.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,775.00	5,400.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			609,161.14	734,807.00	20.6%
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	102,450.96	115,956.00	13.2%
Noncapitalized Equipment		4400	29,304.61	5,000.00	-82.9%
TOTAL, BOOKS AND SUPPLIES			131,755.57	120,956.00	-8.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,524.29	9,194.00	-59.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	86,000.00	82,793.00	-3.7%
Operations and Housekeeping Services		5500	36,443.93	45,301.00	24.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,575.00	11,250.00	-52.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,500.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	111,264.95	164,270.00	47.6%
Communications		5900	28,281.66	28,085.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			325,590.33	340,893.00	4.7%
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	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,387,431.40	3,188,693.00	-5.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,495,396.00	589,937.00	-60.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,495,396.00	589,937.00	-60.5%
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)			1,495,396.00	589,937.00	-60.5%

Unaudited Actuals
Adult Education 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	451,423.98	346,927.00	-23.1%
3) Other State Revenue		8300-8599	40,375.00	1,820,063.00	4407.9%
4) Other Local Revenue		8600-8799	346,952.12	315,228.00	-9.1%
5) TOTAL, REVENUES			838,751.10	2,482,218.00	195.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,697,818.25	1,312,675.00	-22.7%
2) Instruction - Related Services	2000-2999		1,435,710.89	1,570,391.00	9.4%
3) Pupil Services	3000-3999		18,999.91	83,780.00	340.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		234,902.35	221,847.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,387,431.40	3,188,693.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,548,680.30)	(706,475.00)	-72.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,495,396.00	589,937.00	-60.5%
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			1,495,396.00	589,937.00	-60.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,053,284.30)	(116,538.00)	-88.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,909.26	1,012,624.96	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.26	1,012,624.96	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	1,012,624.96	-51.0%
2) Ending Balance, June 30 (E + F1e)			1,012,624.96	896,086.96	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,354.80	9,354.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,003,270.16	886,732.16	-11.6%
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
3905	Adult Education: Adult Basic Education & ESL	0.09	0.09
3913	Adult Education: Adult Secondary Education	0.01	0.01
9010	Other Restricted Local	9,354.70	9,354.70
Total, Restricted Balance		9,354.80	9,354.80

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	387,152.67	409,000.00	5.6%
3) Other State Revenue		8300-8599	2,508,068.83	2,497,186.00	-0.4%
4) Other Local Revenue		8600-8799	58,234.93	0.00	-100.0%
5) TOTAL, REVENUES			2,953,456.43	2,906,186.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	987,819.37	1,040,619.00	5.3%
2) Classified Salaries		2000-2999	857,874.01	909,090.00	6.0%
3) Employee Benefits		3000-3999	686,961.62	779,920.00	13.5%
4) Books and Supplies		4000-4999	177,131.16	12,719.00	-92.8%
5) Services and Other Operating Expenditures		5000-5999	75,402.52	16,000.00	-78.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	142,740.35	147,838.00	3.6%
9) TOTAL, EXPENDITURES			2,927,929.03	2,906,186.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,527.40	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)			25,527.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,822.01	191,349.41	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,822.01	191,349.41	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,822.01	191,349.41	15.4%
2) Ending Balance, June 30 (E + F1e)			191,349.41	191,349.41	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	132,619.76	132,619.76	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	58,729.65	58,729.65	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	65,324.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,491.82		
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	97,496.37		
4) Due from Grantor Government		9290	345,503.11		
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			514,815.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,466.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	320,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			323,466.57		
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)			191,349.41		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	387,152.67	409,000.00	5.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			387,152.67	409,000.00	5.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,508,068.83	2,497,186.00	-0.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,508,068.83	2,497,186.00	-0.4%
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	(93.84)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	48,790.84	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,537.93	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,234.93	0.00	-100.0%
TOTAL, REVENUES			2,953,456.43	2,906,186.00	-1.6%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	387,152.67	409,000.00	5.6%
3) Other State Revenue		8300-8599	2,508,068.83	2,497,186.00	-0.4%
4) Other Local Revenue		8600-8799	58,234.93	0.00	-100.0%
5) TOTAL, REVENUES			2,953,456.43	2,906,186.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,341,278.47	2,230,901.00	-4.7%
2) Instruction - Related Services	2000-2999		361,944.03	446,365.00	23.3%
3) Pupil Services	3000-3999		74,932.14	81,082.00	8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		142,740.35	147,838.00	3.6%
8) Plant Services	8000-8999		7,034.04	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,927,929.03	2,906,186.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,527.40	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)			25,527.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,822.01	191,349.41	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,822.01	191,349.41	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,822.01	191,349.41	15.4%
2) Ending Balance, June 30 (E + F1e)			191,349.41	191,349.41	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	132,619.76	132,619.76	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	58,729.65	58,729.65	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
6130	Child Development: Center-Based Reserve Account	109,532.51	109,532.51
9010	Other Restricted Local	23,087.25	23,087.25
Total, Restricted Balance		132,619.76	132,619.76

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	13,278,834.25	12,173,382.00	-8.3%
3) Other State Revenue		8300-8599	975,236.53	875,000.00	-10.3%
4) Other Local Revenue		8600-8799	820,753.48	943,000.00	14.9%
5) TOTAL, REVENUES			15,074,824.26	13,991,382.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,254,415.89	5,170,174.00	-1.6%
3) Employee Benefits		3000-3999	2,117,813.99	2,370,631.00	11.9%
4) Books and Supplies		4000-4999	6,572,115.73	5,188,000.00	-21.1%
5) Services and Other Operating Expenditures		5000-5999	357,492.43	552,350.00	54.5%
6) Capital Outlay		6000-6999	177,471.47	106,399.00	-40.0%
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	813,376.68	675,028.00	-17.0%
9) TOTAL, EXPENDITURES			15,292,686.19	14,062,582.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,861.93)	(71,200.00)	-67.3%
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)			(217,861.93)	(71,200.00)	-67.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,341,285.53	3,123,423.60	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,341,285.53	3,123,423.60	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,341,285.53	3,123,423.60	-6.5%
2) Ending Balance, June 30 (E + F1e)			3,123,423.60	3,052,223.60	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	561,788.62	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,534,732.63	3,025,321.25	19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,902.35	26,902.35	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,380.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,410.51		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,650.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,463,496.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	561,788.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,050,726.17		
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	447,302.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	480,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			927,302.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,123,423.60		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,278,834.25	12,173,382.00	-8.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,278,834.25	12,173,382.00	-8.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	975,236.53	875,000.00	-10.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			975,236.53	875,000.00	-10.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	800,600.23	925,000.00	15.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	266.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,886.46	18,000.00	-9.5%
TOTAL, OTHER LOCAL REVENUE			820,753.48	943,000.00	14.9%
TOTAL, REVENUES			15,074,824.26	13,991,382.00	-7.2%

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	4,784,553.62	4,719,319.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	204,004.56	204,005.00	0.0%
Clerical, Technical and Office Salaries		2400	265,857.71	246,850.00	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,254,415.89	5,170,174.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	6.23	0.00	-100.0%
PERS		3201-3202	429,886.56	478,229.00	11.2%
OASDI/Medicare/Alternative		3301-3302	396,832.20	392,765.00	-1.0%
Health and Welfare Benefits		3401-3402	593,130.80	717,686.00	21.0%
Unemployment Insurance		3501-3502	2,656.71	2,637.00	-0.7%
Workers' Compensation		3601-3602	157,414.68	151,021.00	-4.1%
OPEB, Allocated		3701-3702	469,186.81	552,693.00	17.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	68,700.00	75,600.00	10.0%
TOTAL, EMPLOYEE BENEFITS			2,117,813.99	2,370,631.00	11.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	259,180.54	500,000.00	92.9%
Noncapitalized Equipment		4400	79,126.31	50,000.00	-36.8%
Food		4700	6,233,808.88	4,638,000.00	-25.6%
TOTAL, BOOKS AND SUPPLIES			6,572,115.73	5,188,000.00	-21.1%

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	24,974.55	30,000.00	20.1%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	165,750.44	150,000.00	-9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,962.48	150,000.00	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(201,400.88)	(28,800.00)	-85.7%
Professional/Consulting Services and Operating Expenditures		5800	61,188.89	100,000.00	63.4%
Communications		5900	16.95	1,000.00	5799.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			357,492.43	552,350.00	54.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	177,471.47	106,399.00	-40.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			177,471.47	106,399.00	-40.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	813,376.68	675,028.00	-17.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			813,376.68	675,028.00	-17.0%
TOTAL, EXPENDITURES			15,292,686.19	14,062,582.00	-8.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	13,278,834.25	12,173,382.00	-8.3%
3) Other State Revenue		8300-8599	975,236.53	875,000.00	-10.3%
4) Other Local Revenue		8600-8799	820,753.48	943,000.00	14.9%
5) TOTAL, REVENUES			15,074,824.26	13,991,382.00	-7.2%
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		14,313,559.07	13,237,554.00	-7.5%
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		813,376.68	675,028.00	-17.0%
8) Plant Services	8000-8999		165,750.44	150,000.00	-9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,292,686.19	14,062,582.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(217,861.93)	(71,200.00)	-67.3%
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)			(217,861.93)	(71,200.00)	-67.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,341,285.53	3,123,423.60	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,341,285.53	3,123,423.60	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,341,285.53	3,123,423.60	-6.5%
2) Ending Balance, June 30 (E + F1e)			3,123,423.60	3,052,223.60	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	561,788.62	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,534,732.63	3,025,321.25	19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,902.35	26,902.35	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	843,230.18	1,333,818.80
5330	Child Nutrition: Summer Food Service Program Operations	1,683,161.88	1,683,161.88
9010	Other Restricted Local	8,340.57	8,340.57
Total, Restricted Balance		2,534,732.63	3,025,321.25

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	9,386.63	0.00	-100.0%
5) TOTAL, REVENUES			9,386.63	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	592,670.34	2,000,000.00	237.5%
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			592,670.34	2,000,000.00	237.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(583,283.71)	(2,000,000.00)	242.9%
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)			(583,283.71)	(2,000,000.00)	242.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,944,101.11	2,360,817.40	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,944,101.11	2,360,817.40	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,101.11	2,360,817.40	-19.8%
2) Ending Balance, June 30 (E + F1e)			2,360,817.40	360,817.40	-84.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,360,817.40	360,817.40	-84.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,360,026.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	790.78		
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			2,360,817.40		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			2,360,817.40		

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	9,386.63	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			9,386.63	0.00	-100.0%
TOTAL, REVENUES			9,386.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	592,670.34	2,000,000.00	237.5%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			592,670.34	2,000,000.00	237.5%
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			592,670.34	2,000,000.00	237.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	9,386.63	0.00	-100.0%
5) TOTAL, REVENUES			9,386.63	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		592,670.34	2,000,000.00	237.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			592,670.34	2,000,000.00	237.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(583,283.71)	(2,000,000.00)	242.9%
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)			(583,283.71)	(2,000,000.00)	242.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,944,101.11	2,360,817.40	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,944,101.11	2,360,817.40	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,101.11	2,360,817.40	-19.8%
2) Ending Balance, June 30 (E + F1e)			2,360,817.40	360,817.40	-84.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,360,817.40	360,817.40	-84.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
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
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	40,735.84	0.00	-100.0%
5) TOTAL, REVENUES			40,735.84	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)			40,735.84	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)			40,735.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,168.28	11,745,904.12	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,168.28	11,745,904.12	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,168.28	11,745,904.12	0.3%
2) Ending Balance, June 30 (E + F1e)			11,745,904.12	11,745,904.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	9,544,378.00	9,246,373.00	-3.1%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,201,526.12	2,499,531.12	13.5%
2015-16 IT Replacement	0000	9780	*1,200,000.00*		
2016-17 IT Replacement	0000	9780	*1,001,526.12*		
15-16 IT Replacement	0000	9780		*1,200,000.00*	
16-17 IT Replacement	0000	9780		*1,299,531.12*	
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	11,253,259.51		
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	8,931.36		
3) Accounts Receivable		9200	3,713.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	480,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,745,904.12		
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			
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)			11,745,904.12		

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%
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)			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	40,735.84	0.00	-100.0%
5) TOTAL, REVENUES			40,735.84	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)			40,735.84	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)			40,735.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,168.28	11,745,904.12	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,168.28	11,745,904.12	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,168.28	11,745,904.12	0.3%
2) Ending Balance, June 30 (E + F1e)			11,745,904.12	11,745,904.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	9,544,378.00	9,246,373.00	-3.1%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,201,526.12	2,499,531.12	13.5%
2015-16 IT Replacement	0000	9780	*1,200,000.00*		
2016-17 IT Replacement	0000	9780	*1,001,526.12*		
15-16 IT Replacement	0000	9780		*1,200,000.00*	
16-17 IT Replacement	0000	9780		*1,299,531.12*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	422,013.78	150,000.00	-64.5%
5) TOTAL, REVENUES			422,013.78	150,000.00	-64.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,610,936.04	1,561,048.00	-3.1%
3) Employee Benefits		3000-3999	697,617.85	720,033.00	3.2%
4) Books and Supplies		4000-4999	3,721,002.42	1,349,250.00	-63.7%
5) Services and Other Operating Expenditures		5000-5999	8,597,318.58	4,671,375.00	-45.7%
6) Capital Outlay		6000-6999	95,564,352.60	80,116,804.00	-16.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			110,191,227.49	88,418,510.00	-19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,769,213.71)	(88,268,510.00)	-19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,468.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	134,585,893.92	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			134,515,425.00	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)			24,746,211.29	(88,268,510.00)	-456.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,528,287.33	84,274,498.62	41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,528,287.33	84,274,498.62	41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,528,287.33	84,274,498.62	41.6%
2) Ending Balance, June 30 (E + F1e)			84,274,498.62	(3,994,011.38)	-104.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,274,498.62	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	150,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,144,011.38)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	96,781,503.40		
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	12,562,085.37		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	1,514,691.66		
3) Accounts Receivable		9200	27,734.55		
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			110,886,014.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,611,516.36		
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			26,611,516.36		
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)			84,274,498.62		

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	219,016.42	150,000.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	202,997.36	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			422,013.78	150,000.00	-64.5%
TOTAL, REVENUES			422,013.78	150,000.00	-64.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,691.83	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,134,451.85	999,012.00	-11.9%
Clerical, Technical and Office Salaries		2400	462,127.62	562,036.00	21.6%
Other Classified Salaries		2900	10,664.74	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,610,936.04	1,561,048.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	770.11	0.00	-100.0%
PERS		3201-3202	173,561.71	186,183.00	7.3%
OASDI/Medicare/Alternative		3301-3302	113,397.70	110,443.00	-2.6%
Health and Welfare Benefits		3401-3402	217,552.57	234,732.00	7.9%
Unemployment Insurance		3501-3502	812.57	784.00	-3.5%
Workers' Compensation		3601-3602	48,144.98	45,242.00	-6.0%
OPEB, Allocated		3701-3702	129,173.51	135,449.00	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,204.70	7,200.00	-49.3%
TOTAL, EMPLOYEE BENEFITS			697,617.85	720,033.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,850,948.64	1,349,250.00	-52.7%
Noncapitalized Equipment		4400	870,053.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,721,002.42	1,349,250.00	-63.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,633.58	15,000.00	18.7%
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	2,436,621.50	1,728,000.00	-29.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,357.00	5,000.00	14.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,143,706.50	2,923,375.00	-52.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,597,318.58	4,671,375.00	-45.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,048,686.90	244,625.00	-76.7%
Buildings and Improvements of Buildings		6200	90,147,903.02	79,872,179.00	-11.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,367,762.68	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,564,352.60	80,116,804.00	-16.2%
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			110,191,227.49	88,418,510.00	-19.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,468.92	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,468.92	0.00	-100.0%

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	134,515,425.00	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	70,468.92	0.00	-100.0%
(c) TOTAL, SOURCES			134,585,893.92	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)			134,515,425.00	0.00	-100.0%

West Contra Costa Unified
Contra Costa County

Unaudited Actuals
Building Fund
Expenditures by Function

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Form 21

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	422,013.78	150,000.00	-64.5%
5) TOTAL, REVENUES			422,013.78	150,000.00	-64.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		110,191,227.49	88,418,510.00	-19.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			110,191,227.49	88,418,510.00	-19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(109,769,213.71)	(88,268,510.00)	-19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,468.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	134,585,893.92	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			134,515,425.00	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)			24,746,211.29	(88,268,510.00)	-456.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,528,287.33	84,274,498.62	41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,528,287.33	84,274,498.62	41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,528,287.33	84,274,498.62	41.6%
2) Ending Balance, June 30 (E + F1e)			84,274,498.62	(3,994,011.38)	-104.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,274,498.62	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	150,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(4,144,011.38)	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	84,274,498.62	0.00
Total, Restricted Balance		84,274,498.62	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,798,179.78	0.00	-100.0%
5) TOTAL, REVENUES			1,798,179.78	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	20,474.52	800,000.00	3807.3%
6) Capital Outlay		6000-6999	47,782.48	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			68,257.00	800,000.00	1072.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,729,922.78	(800,000.00)	-146.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,729,922.78	(800,000.00)	-146.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,339.32	5,172,262.10	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,339.32	5,172,262.10	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,339.32	5,172,262.10	50.3%
2) Ending Balance, June 30 (E + F1e)			5,172,262.10	4,372,262.10	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,172,262.10	4,372,262.10	-15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,007,873.26		
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	1,170,841.79		
3) Accounts Receivable		9200	1,823.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,180,538.87		
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	8,276.77		
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			8,276.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,172,262.10		

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	12,910.65	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	1,785,269.13	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			1,798,179.78	0.00	-100.0%
TOTAL, REVENUES			1,798,179.78	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,646.00	680,000.00	4883.1%
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	6,828.52	120,000.00	1657.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,474.52	800,000.00	3807.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,782.48	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			47,782.48	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			68,257.00	800,000.00	1072.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	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	1,798,179.78	0.00	-100.0%
5) TOTAL, REVENUES			1,798,179.78	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		68,257.00	800,000.00	1072.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,257.00	800,000.00	1072.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,729,922.78	(800,000.00)	-146.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,729,922.78	(800,000.00)	-146.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,339.32	5,172,262.10	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,339.32	5,172,262.10	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,339.32	5,172,262.10	50.3%
2) Ending Balance, June 30 (E + F1e)			5,172,262.10	4,372,262.10	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,172,262.10	4,372,262.10	-15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

West Contra Costa Unified
Contra Costa County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

07 61796 0000000
Form 35

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	692,436.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	62,074.61	0.00	-100.0%
5) TOTAL, REVENUES			754,510.61	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	101.00	0.00	-100.0%
6) Capital Outlay		6000-6999	45,066,355.77	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			45,066,456.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,311,946.16)	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)			(44,311,946.16)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,368,160.60	56,214.44	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,368,160.60	56,214.44	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,368,160.60	56,214.44	-99.9%
2) Ending Balance, June 30 (E + F1e)			56,214.44	56,214.44	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	56,214.44	56,214.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
County School Facilities 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	1,843.22		
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	53,007.84		
3) Accounts Receivable		9200	1,364.38		
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			56,215.44		
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	1.00		
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			1.00		
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)			56,214.44		

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	692,436.00	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			692,436.00	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	62,074.61	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			62,074.61	0.00	-100.0%
TOTAL, REVENUES			754,510.61	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
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%

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	692,436.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	62,074.61	0.00	-100.0%
5) TOTAL, REVENUES			754,510.61	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		45,066,456.77	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,066,456.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(44,311,946.16)	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)			(44,311,946.16)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,368,160.60	56,214.44	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,368,160.60	56,214.44	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,368,160.60	56,214.44	-99.9%
2) Ending Balance, June 30 (E + F1e)			56,214.44	56,214.44	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	56,214.44	56,214.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,472,338.78	1,054,000.00	-28.4%
5) TOTAL, REVENUES			1,472,338.78	1,054,000.00	-28.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	55,730.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,148,654.73	1,055,000.00	-50.9%
6) Capital Outlay		6000-6999	1,234,448.62	725,000.00	-41.3%
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			3,438,833.70	1,780,000.00	-48.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,966,494.92)	(726,000.00)	-63.1%
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	133,500.00	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			133,500.00	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)			(1,832,994.92)	(726,000.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,075,643.04	3,242,648.12	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,075,643.04	3,242,648.12	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,075,643.04	3,242,648.12	-36.1%
2) Ending Balance, June 30 (E + F1e)			3,242,648.12	2,516,648.12	-22.4%
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	677,666.68	677,666.68	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	2,564,981.44	1,838,981.44	-28.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,461,940.92		
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	79,717.90		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,137.31		
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			3,551,796.13		
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	309,148.01		
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			309,148.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,242,648.12		

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	53,835.59	0.00	-100.0%
Noncapitalized Equipment		4400	1,894.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			55,730.35	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	2,005,985.68	1,055,000.00	-47.4%
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	142,642.99	0.00	-100.0%
Communications		5900	26.06	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,148,654.73	1,055,000.00	-50.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	11,549.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,179,762.57	725,000.00	-38.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	43,136.20	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,234,448.62	725,000.00	-41.3%
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			3,438,833.70	1,780,000.00	-48.2%

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%

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	133,500.00	0.00	-100.0%
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			133,500.00	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)			133,500.00	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	1,472,338.78	1,054,000.00	-28.4%
5) TOTAL, REVENUES			1,472,338.78	1,054,000.00	-28.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,438,833.70	1,780,000.00	-48.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,438,833.70	1,780,000.00	-48.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,966,494.92)	(726,000.00)	-63.1%
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	133,500.00	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			133,500.00	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)			(1,832,994.92)	(726,000.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,075,643.04	3,242,648.12	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,075,643.04	3,242,648.12	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,075,643.04	3,242,648.12	-36.1%
2) Ending Balance, June 30 (E + F1e)			3,242,648.12	2,516,648.12	-22.4%
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	677,666.68	677,666.68	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	2,564,981.44	1,838,981.44	-28.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,661,536.49	0.00	-100.0%
3) Other State Revenue		8300-8599	757,633.03	0.00	-100.0%
4) Other Local Revenue		8600-8799	70,483,651.72	0.00	-100.0%
5) TOTAL, REVENUES			74,902,821.24	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	70,181,166.87	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			70,181,166.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,721,654.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,468.92	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,716,416.00	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			8,786,884.92	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)			13,508,539.29	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,291,231.86	73,799,771.15	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,291,231.86	73,799,771.15	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,291,231.86	73,799,771.15	22.4%
2) Ending Balance, June 30 (E + F1e)			73,799,771.15	73,799,771.15	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	73,799,771.15	73,799,771.15	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	73,780,319.95		
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	19,451.74		
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			73,799,771.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.54		
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)			73,799,771.15		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,661,536.49	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,661,536.49	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	743,715.04	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	13,917.99	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			757,633.03	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	66,343,771.56	0.00	-100.0%
Unsecured Roll		8612	3,573,401.90	0.00	-100.0%
Prior Years' Taxes		8613	(507,463.78)	0.00	-100.0%
Supplemental Taxes		8614	916,545.72	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	157,396.32	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			70,483,651.72	0.00	-100.0%
TOTAL, REVENUES			74,902,821.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	29,639,542.35	0.00	-100.0%
Bond Interest and Other Service Charges		7434	40,541,624.52	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,181,166.87	0.00	-100.0%
TOTAL, EXPENDITURES			70,181,166.87	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	70,468.92	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,468.92	0.00	-100.0%
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	8,716,416.00	0.00	-100.0%
(c) TOTAL, SOURCES			8,716,416.00	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)			8,786,884.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,042,373.29	1,042,373.29	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	1,042,373.29		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,042,373.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,042,373.29		

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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
Debt Service Fund for Blended Component Units
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,042,373.29	1,042,373.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Debt Service 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	2.81	0.00	-100.0%
5) TOTAL, REVENUES			2.81	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)			2.81	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)			2.81	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,081.29	1,084.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081.29	1,084.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081.29	1,084.10	0.3%
2) Ending Balance, June 30 (E + F1e)			1,084.10	1,084.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,084.10	1,084.10	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	1,083.34		
3) Accounts Receivable		9200	0.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,084.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,084.10		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.81	0.00	-100.0%
TOTAL, REVENUES			2.81	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

West Contra Costa Unified
Contra Costa County

Unaudited Actuals
Debt Service Fund
Expenditures by Function

07 61796 0000000
Form 56

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	2.81	0.00	-100.0%
5) TOTAL, REVENUES			2.81	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)			2.81	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)			2.81	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,081.29	1,084.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081.29	1,084.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081.29	1,084.10	0.3%
2) Ending Balance, June 30 (E + F1e)			1,084.10	1,084.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,084.10	1,084.10	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

West Contra Costa Unified
Contra Costa County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

07 61796 0000000
Form 67

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,169,004.08	2,032,394.00	-35.9%
5) TOTAL, REVENUES			3,169,004.08	2,032,394.00	-35.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,692.82	113,458.00	15.0%
3) Employee Benefits		3000-3999	43,893.34	73,305.00	67.0%
4) Books and Supplies		4000-4999	4,940.86	4,700.00	-4.9%
5) Services and Other Operating Expenses		5000-5999	2,221,076.65	2,393,326.00	7.8%
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			2,368,603.67	2,584,789.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800,400.41	(552,395.00)	-169.0%
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 NET POSITION (C + D4)			800,400.41	(552,395.00)	-169.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,279,652.86	2,080,053.27	62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,279,652.86	2,080,053.27	62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,279,652.86	2,080,053.27	62.5%
2) Ending Net Position, June 30 (E + F1e)			2,080,053.27	1,527,658.27	-26.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,080,053.27	1,527,658.27	-26.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,294,228.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,957.50		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	985.02		
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			4,297,171.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,717,118.22		
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	500,000.00		
7) TOTAL, LIABILITIES			2,217,118.22		
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)			2,080,053.27		

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	9,453.53	4,000.00	-57.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,839,452.00	2,028,394.00	10.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,320,098.55	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,169,004.08	2,032,394.00	-35.9%
TOTAL, REVENUES			3,169,004.08	2,032,394.00	-35.9%

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	86,961.09	74,944.00	-13.8%
Clerical, Technical and Office Salaries		2400	11,731.73	38,514.00	228.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,692.82	113,458.00	15.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,029.50	13,442.00	34.0%
OASDI/Medicare/Alternative		3301-3302	7,121.71	7,988.00	12.2%
Health and Welfare Benefits		3401-3402	15,585.00	32,178.00	106.5%
Unemployment Insurance		3501-3502	49.32	56.00	13.5%
Workers' Compensation		3601-3602	2,923.81	3,273.00	11.9%
OPEB, Allocated		3701-3702	8,184.00	16,368.00	100.0%
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			43,893.34	73,305.00	67.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,048.50	1,000.00	-4.6%
Noncapitalized Equipment		4400	3,892.36	3,700.00	-4.9%
TOTAL, BOOKS AND SUPPLIES			4,940.86	4,700.00	-4.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,676,976.00	1,911,026.00	14.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,043.86	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	443,035.05	480,000.00	8.3%
Communications		5900	21.74	300.00	1279.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,221,076.65	2,393,326.00	7.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,368,603.67	2,584,789.00	9.1%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Self-Insurance Fund
Expenses by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,169,004.08	2,032,394.00	-35.9%
5) TOTAL, REVENUES			3,169,004.08	2,032,394.00	-35.9%
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		2,368,603.67	2,584,789.00	9.1%
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			2,368,603.67	2,584,789.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			800,400.41	(552,395.00)	-169.0%
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
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	19,779,408.58	20,813,803.00	5.2%
5) TOTAL, REVENUES			19,779,408.58	20,813,803.00	5.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,151,692.56	18,148,098.00	5.8%
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			17,151,692.56	18,148,098.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,627,716.02	2,665,705.00	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,627,716.02	2,665,705.00	1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,922,078.87	19,549,794.89	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,922,078.87	19,549,794.89	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,922,078.87	19,549,794.89	15.5%
2) Ending Net Position, June 30 (E + F1e)			19,549,794.89	22,215,499.89	13.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	19,549,794.89	22,215,499.89	13.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,308,494.04		
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	7,232,389.87		
3) Accounts Receivable		9200	8,742.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			19,549,626.89		
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	(168.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(168.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			19,549,794.89		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	56,807.49	30,000.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,750,843.57	20,783,803.00	10.8%
Other Local Revenue					
All Other Local Revenue		8699	971,757.52	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			19,779,408.58	20,813,803.00	5.2%
TOTAL, REVENUES			19,779,408.58	20,813,803.00	5.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,151,692.56	18,148,098.00	5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,151,692.56	18,148,098.00	5.8%
TOTAL, EXPENSES			17,151,692.56	18,148,098.00	5.8%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,779,408.58	20,813,803.00	5.2%
5) TOTAL, REVENUES			19,779,408.58	20,813,803.00	5.2%
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		17,151,692.56	18,148,098.00	5.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,151,692.56	18,148,098.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,627,716.02	2,665,705.00	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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	Object Codes	2014-15 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	2,024,173.13
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		2,024,173.13
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	2,024,173.13
3) TOTAL, LIABILITIES (Must equal A5)		2,024,173.13

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	2,024,173.13		2,024,173.13			2,024,173.13
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	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		2,024,173.13	0.00	2,024,173.13	0.00	0.00	2,024,173.13
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	2,024,173.13		2,024,173.13			2,024,173.13
TOTAL, LIABILITIES		2,024,173.13	0.00	2,024,173.13	0.00	0.00	2,024,173.13

Description	2014-15 Unaudited Actuals P-2 ADA	2014-15 Unaudited Actuals Annual ADA	2014-15 Unaudited Actuals Funded ADA	2015-16 Budget Estimated P-2 ADA	2015-16 Budget Estimated Annual ADA	2015-16 Budget 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)	27,741.04	27,712.50	27,742.95	26,214.60	26,214.60	26,214.60
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)	27,741.04	27,712.50	27,742.95	26,214.60	26,214.60	26,214.60
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	27,741.04	27,712.50	27,742.95	26,214.60	26,214.60	26,214.60
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	295,931,084.00	2.00	295,931,086.00	153,543,719.00	23,362,457.00	426,112,348.00
Total capital assets not being depreciated	348,302,375.00	2.00	348,302,377.00	153,543,719.00	23,362,457.00	478,483,639.00
Capital assets being depreciated:						
Land Improvements	66,916,215.00		66,916,215.00	90,953.00		67,007,168.00
Buildings	983,289,039.00	400.00	983,289,439.00	18,124,358.00		1,001,413,797.00
Equipment	20,112,629.00	442,867.00	20,555,496.00	8,037,961.00	1,193,665.00	27,399,792.00
Total capital assets being depreciated	1,070,317,883.00	443,267.00	1,070,761,150.00	26,253,272.00	1,193,665.00	1,095,820,757.00
Accumulated Depreciation for:						
Land Improvements	(43,462,104.00)	(101,826.00)	(43,563,930.00)	(1,724,301.00)		(45,288,231.00)
Buildings	(238,766,388.00)	52,829.00	(238,713,559.00)	(21,076,947.00)		(259,790,506.00)
Equipment	(9,890,308.00)	476,874.00	(9,413,434.00)	(2,671,599.00)	900,940.00	(12,985,973.00)
Total accumulated depreciation	(292,118,800.00)	427,877.00	(291,690,923.00)	(25,472,847.00)	900,940.00	(318,064,710.00)
Total capital assets being depreciated, net	778,199,083.00	871,144.00	779,070,227.00	780,425.00	2,094,605.00	777,756,047.00
Governmental activity capital assets, net	1,126,501,458.00	871,146.00	1,127,372,604.00	154,324,144.00	25,457,062.00	1,256,239,686.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	55.05%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	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.	
	Adjusted Appropriations Limit	$227,362,943.95
	Appropriations Subject to Limit	$227,362,943.95
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.28%
	Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	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	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed ______________________ Date of Meeting: Sep 16, 2015
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

Signed ______________________ Date: ____________
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Glenn Pena	Daniela Parasidis
Name	Name
District Advisor	Exec.Dir.Business Services
Title	Title
925-942-3495	510-231-1142
Telephone	Telephone
gpena@cccoe.k12.ca.us	dparasidis@wccusd.net
E-mail Address	E-mail Address

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

FEDERAL PROGRAM NAME	Title I	SIG	Local Assistance	Local Assistance Private School	SpEd IDEA Preschool	IDEA Preschool	Mental Health ADA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3180	3310	3311	3315	3320	3327
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,639,859.83	524,505.15			111,664.00	92,832.00	3,052.00
2. a. Current Year Award	6,965,284.00	3,837,883.00	5,706,575.00	24,739.00	314,492.00	524,593.00	339,524.00
b. Transferability (NCLB)							
c. Other Adjustments		(23,934.32)					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,965,284.00	3,813,948.68	5,706,575.00	24,739.00	314,492.00	524,593.00	339,524.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	8,605,143.83	4,338,453.83	5,706,575.00	24,739.00	426,156.00	617,425.00	342,576.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		72,108.61					
6. Cash Received in Current Year	4,916,959.83	2,412,718.05	2,342,828.00		229,547.16	238,994.63	109,255.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,916,959.83	2,484,826.66	2,342,828.00	0.00	229,547.16	238,994.63	109,255.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,412,744.92	3,573,209.28	5,706,575.00	24,739.00	288,467.61	506,708.02	342,576.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,412,744.92	3,573,209.28	5,706,575.00	24,739.00	288,467.61	506,708.02	342,576.00
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)	(1,495,785.09)	(1,088,382.62)	(3,363,747.00)	(24,739.00)	(58,920.45)	(267,713.39)	(233,321.00)
a. Unearned Revenue		145,680.54					
b. Accounts Payable							
c. Accounts Receivable	1,495,785.09	1,234,063.16	3,363,747.00	24,739.00	58,920.45	267,713.39	233,321.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,192,398.91	765,244.55	0.00	0.00	137,688.39	110,716.98	0.00
15. If Carryover is allowed, enter line 14 amount here	2,192,398.91	719,168.77			137,688.39	110,716.98	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,412,744.92	3,573,209.28	5,706,575.00	24,739.00	288,467.61	506,708.02	342,576.00

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

FEDERAL PROGRAM NAME	IDEA Preschool PD	IDEA Early Intervention	Alternative Dispute Resolution	Dept of Rehab-Transition	Carl Perkins	S3 Grant	Title II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345	3385	3395	3412	3550	3725	4035
REVENUE OBJECT	8182	8185	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	839.00		9,003.76			183,330.41	1,208,557.39
2. a. Current Year Award	2,261.00	83,664.00	15,000.00	226,395.61	255,067.00		1,538,163.00
b. Transferability (NCLB)							
c. Other Adjustments					17,745.00		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,261.00	83,664.00	15,000.00	226,395.61	272,812.00	0.00	1,538,163.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,100.00	83,664.00	24,003.76	226,395.61	272,812.00	183,330.41	2,746,720.39
REVENUES							
5. Unearned Revenue Deferred from Prior Year							498,369.39
6. Cash Received in Current Year	2,895.89		21,388.76		56,746.25	29.45	1,183,884.61
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,895.89	0.00	21,388.76	0.00	56,746.25	29.45	1,682,254.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,895.85	83,664.00	24,003.76	226,395.61	79,525.70	131,581.33	2,109,562.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,895.85	83,664.00	24,003.76	226,395.61	79,525.70	131,581.33	2,109,562.00
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)	0.04	(83,664.00)	(2,615.00)	(226,395.61)	(22,779.45)	(131,551.88)	(427,308.00)
a. Unearned Revenue	0.04						
b. Accounts Payable							
c. Accounts Receivable		83,664.00	2,615.00	226,395.61	22,779.45	131,551.88	427,308.00
14. Unused Grant Award Calculation (line 4 minus line 9)	204.15	0.00	0.00	0.00	193,286.30	51,749.08	637,158.39
15. If Carryover is allowed, enter line 14 amount here	204.15						637,158.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,895.85	83,664.00	24,003.76	226,395.61	79,525.70	131,581.33	2,109,562.00

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

FEDERAL PROGRAM NAME	Math & Science Partnership	21st Century	Title III Immigrant Ed	Title III LEP	McKinney Vento Homeless	Learning W/O Borders	TAH
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4050	4124	4201	4203	5630	5816	5835
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	499,996.00	20,589.00	9,301.83	825,387.71		196,845.34	59,459.37
2. a. Current Year Award		393,750.00	73,744.00	980,699.00	68,138.00		
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	393,750.00	73,744.00	980,699.00	68,138.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	499,996.00	414,339.00	83,045.83	1,806,086.71	68,138.00	196,845.34	59,459.37
REVENUES							
5. Unearned Revenue Deferred from Prior Year	100,000.00		3,823.83	99,888.71			
6. Cash Received in Current Year	200,000.00	217,464.78	51,852.00	623,164.71	40,882.80	187,743.15	59,383.96
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	300,000.00	217,464.78	55,675.83	723,053.42	40,882.80	187,743.15	59,383.96
EXPENDITURES							
9. Donor-Authorized Expenditures	492,970.84	351,224.83	59,974.06	905,297.76	68,138.00	187,103.06	59,383.96
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	492,970.84	351,224.83	59,974.06	905,297.76	68,138.00	187,103.06	59,383.96
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)	(192,970.84)	(133,760.05)	(4,298.23)	(182,244.34)	(27,255.20)	640.09	0.00
a. Unearned Revenue		34,989.95					
b. Accounts Payable						640.09	
c. Accounts Receivable	192,970.84	168,750.00	4,298.23	182,244.34	27,255.20		
14. Unused Grant Award Calculation (line 4 minus line 9)	7,025.16	63,114.17	23,071.77	900,788.95	0.00	9,742.28	75.41
15. If Carryover is allowed, enter line 14 amount here	7,025.16	63,114.17	23,071.77	900,788.95			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	492,970.84	351,224.83	59,974.06	905,297.76	68,138.00	187,103.06	59,383.96

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

FEDERAL PROGRAM NAME	WIA ESL	Carl Perkins	WIA GED	WIA CIV	PreK Title I	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	3905	3555	3913	3926	3010	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 11	Fund 11	Fund 11	Fund 12	
AWARD						
1. Prior Year Carryover					27,152.67	5,412,375.46
2. a. Current Year Award	282,578.00	10,832.00	110,626.00	51,371.00	360,000.00	22,165,378.61
b. Transferability (NCLB)						0.00
c. Other Adjustments					31,000.00	24,810.68
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	282,578.00	10,832.00	110,626.00	51,371.00	391,000.00	22,190,189.29
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	282,578.00	10,832.00	110,626.00	51,371.00	418,152.67	27,602,564.75
REVENUES						
5. Unearned Revenue Deferred from Prior Year						774,190.54
6. Cash Received in Current Year	86,927.00		28,833.00	14,977.00	387,152.67	13,413,628.70
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	86,927.00	0.00	28,833.00	14,977.00	387,152.67	14,187,819.24
EXPENDITURES						
9. Donor-Authorized Expenditures	282,312.26	7,393.03	110,350.28	51,368.41	387,152.67	22,475,317.24
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	282,312.26	7,393.03	110,350.28	51,368.41	387,152.67	22,475,317.24
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)	(195,385.26)	(7,393.03)	(81,517.28)	(36,391.41)	0.00	(8,287,498.00)
a. Unearned Revenue						180,670.53
b. Accounts Payable						640.09
c. Accounts Receivable	195,385.26	7,393.03	81,517.28	36,391.41		8,468,808.62
14. Unused Grant Award Calculation (line 4 minus line 9)	265.74	3,438.97	275.72	2.59	31,000.00	5,127,247.51
15. If Carryover is allowed, enter line 14 amount here					31,000.00	4,822,335.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	282,312.26	7,393.03	110,350.28	51,368.41	387,152.67	22,475,317.24

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

STATE PROGRAM NAME	ASES	Linked Learning Pilot	CPA	State Preschool Grant	SpEd Infant Discretionary	Workability	CPA
RESOURCE CODE	6010	6381	6385	6513	6515	6520	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		33,837.00	533,150.08	10,657.00	13,675.00		324,212.00
2. a. Current Year Award	3,573,130.00	18,750.00	634,980.00		20,450.00	254,230.15	350,550.00
b. Other Adjustments			43,584.00				786.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,573,130.00	18,750.00	678,564.00	0.00	20,450.00	254,230.15	351,336.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,573,130.00	52,587.00	1,211,714.08	10,657.00	34,125.00	254,230.15	675,548.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		20,111.25		5,329.00			
6. Cash Received in Current Year	3,215,816.53	34,041.68	845,266.07	5,328.00	16,424.79	171,820.00	483,878.12
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,215,816.53	54,152.93	845,266.07	10,657.00	16,424.79	171,820.00	483,878.12
EXPENDITURES							
9. Donor-Authorized Expenditures	3,573,130.00	43,673.54	584,613.16	10,657.00	25,134.58	254,230.15	257,704.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,573,130.00	43,673.54	584,613.16	10,657.00	25,134.58	254,230.15	257,704.57
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)	(357,313.47)	10,479.39	260,652.91	0.00	(8,709.79)	(82,410.15)	226,173.55
a. Unearned Revenue		10,479.39	199,281.11				151,835.95
b. Accounts Payable			75,379.28				74,337.91
c. Accounts Receivable	357,313.47		14,007.48		8,709.79	82,410.15	0.31
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	8,913.46	627,100.92	0.00	8,990.42	0.00	417,843.43
15. If Carryover is allowed, enter line 14 amount here		8,913.46	551,723.96		8,990.42		330,035.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,573,130.00	43,673.54	584,613.16	10,657.00	25,134.58	254,230.15	257,704.57

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

STATE PROGRAM NAME	Home to School Transportation	SpEd Transportation	State PreK	State PreK Reserve	**TOTAL**
RESOURCE CODE	7230	7240	6105	6130	
REVENUE OBJECT	8980	8980	8590	8660	
LOCAL DESCRIPTION (if any)			Fund 12	Fund 12	
AWARD					
1. Prior Year Carryover			396,964.91	17,233.80	1,329,729.79
2. a. Current Year Award			2,370,958.00	92,299.05	7,315,347.20
b. Other Adjustments			206.89		44,576.89
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,371,164.89	92,299.05	7,359,924.09
3. Required Matching Funds/Other	5,381,962.34	2,984,540.83			8,366,503.17
4. Total Available Award (sum lines 1, 2c, & 3)	5,381,962.34	2,984,540.83	2,768,129.80	109,532.85	17,056,157.05
REVENUES					
5. Unearned Revenue Deferred from Prior Year					25,440.25
6. Cash Received in Current Year			2,070,172.83		6,842,748.02
7. Contributed Matching Funds	5,381,962.34	2,984,540.83			8,366,503.17
8. Total Available (sum lines 5, 6, & 7)	5,381,962.34	2,984,540.83	2,070,172.83	0.00	15,234,691.44
EXPENDITURES					
9. Donor-Authorized Expenditures	5,381,962.34	2,984,540.83	2,415,675.94		15,531,322.11
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	5,381,962.34	2,984,540.83	2,415,675.94	0.00	15,531,322.11
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(345,503.11)	0.00	(296,630.67)
a. Unearned Revenue					361,596.45
b. Accounts Payable					149,717.19
c. Accounts Receivable			345,503.11		807,944.31
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	352,453.86	109,532.85	1,524,834.94
15. If Carryover is allowed, enter line 14 amount here			352,453.86	109,532.85	1,361,650.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	2,415,675.94	0.00	7,164,818.94

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

FEDERAL PROGRAM NAME	MediCal Billing Option	CA Promise	**TOTAL**
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5640	5840	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	1,789,990.77		1,789,990.77
2. a. Current Year Award	1,070,384.21	135,904.00	1,206,288.21
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,070,384.21	135,904.00	1,206,288.21
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,860,374.98	135,904.00	2,996,278.98
REVENUES			
5. Cash Received in Current Year	996,081.54	52,418.10	1,048,499.64
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	74,302.67	83,485.90	157,788.57
b. Noncurrent Accounts Receivable	(81,012.58)		(81,012.58)
c. Current Accounts Receivable (line 7a minus line 7b)	155,315.25	83,485.90	238,801.15
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,151,396.79	135,904.00	1,287,300.79
EXPENDITURES			
10. Donor-Authorized Expenditures	856,339.36	100,390.22	956,729.58
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	856,339.36	100,390.22	956,729.58
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,004,035.62	35,513.78	2,039,549.40

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

STATE PROGRAM NAME	State Lottery	CA Clean Energy Job Act	Restricted Lottery	Special Education	Mental Health	QEIA	Common Core
RESOURCE CODE	1100	6230	6300	6500	6512	7400	7405
REVENUE OBJECT	8560	8590	8560	8311	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	421,497.00	3,003,405.47	309,483.55	2,575,733.63	570,227.17	4,644,808.75
2. a. Current Year Award	3,924,656.31	1,514,871.00	1,039,635.91	18,226,810.21	1,752,951.00	1,834,490.00	
b. Other Adjustments	93,698.95		116,355.92				
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,018,355.26	1,514,871.00	1,155,991.83	18,226,810.21	1,752,951.00	1,834,490.00	0.00
3. Required Matching Funds/Other				31,961,086.95			
4. Total Available Award (sum lines 1, 2c, & 3)	4,018,355.26	1,936,368.00	4,159,397.30	50,497,380.71	4,328,684.63	2,404,717.17	4,644,808.75
REVENUES							
5. Cash Received in Current Year	2,424,307.19	1,514,871.00	116,355.92	16,233,188.06	1,317,650.00	1,834,490.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,594,048.07	0.00	1,039,635.91	1,993,622.15	435,301.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,594,048.07	0.00	1,039,635.91	1,993,622.15	435,301.00	0.00	0.00
8. Contributed Matching Funds				31,961,086.95			
9. Total Available (sum lines 5, 7c, & 8)	4,018,355.26	1,514,871.00	1,155,991.83	50,187,897.16	1,752,951.00	1,834,490.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,018,355.26	1,089,533.94	1,156,041.11	50,497,380.71	936,426.72	1,504,659.62	4,644,808.75
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,018,355.26	1,089,533.94	1,156,041.11	50,497,380.71	936,426.72	1,504,659.62	4,644,808.75
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	846,834.06	3,003,356.19	0.00	3,392,257.91	900,057.55	0.00

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STATE PROGRAM NAME	Medi-Cal Admin Activities	Oral Health Assessment	Site LCFF	Preschool Parent Fees	Pre K Fee Paying	TOTAL
RESOURCE CODE	9133	9134	9670	RS 0060	RS 0065	
REVENUE OBJECT	8590	8590	8980	8673	8673	
LOCAL DESCRIPTION (if any)				Fund 12	Fund 12	
AWARD						
1. Prior Year Restricted Ending Balance	588,840.08	50,208.47		45,281.89	38,534.12	12,248,020.13
2. a. Current Year Award			2,700,000.00	47,757.44	1,033.40	31,042,205.27
b. Other Adjustments						210,054.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,700,000.00	47,757.44	1,033.40	31,252,260.14
3. Required Matching Funds/Other						31,961,086.95
4. Total Available Award (sum lines 1, 2c, & 3)	588,840.08	50,208.47	2,700,000.00	93,039.33	39,567.52	75,461,367.22
REVENUES						
5. Cash Received in Current Year			2,700,000.00	47,757.44	1,033.40	26,189,653.01
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	0.00	0.00	0.00	5,062,607.13
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	5,062,607.13
8. Contributed Matching Funds						31,961,086.95
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	2,700,000.00	47,757.44	1,033.40	63,213,347.09
EXPENDITURES						
10. Donor-Authorized Expenditures	212,687.22	29,596.43	1,958,051.23	73,877.20		66,121,418.19
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	212,687.22	29,596.43	1,958,051.23	73,877.20	0.00	66,121,418.19
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	376,152.86	20,612.04	741,948.77	19,162.13	39,567.52	9,339,949.03

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LOCAL PROGRAM NAME	Payroll Invoicing	WCCAA PD	Ongoing RRM	Project Read	Sprint	Ed Tech K-12 Voucher	Donations
RESOURCE CODE	RS 0099	RS 0100	8150	9011	9012	9030	9111
REVENUE OBJECT	8699	8980	8980	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance			2,353,292.76	12,705.75			169,138.73
2. a. Current Year Award	6,750.00			179,160.00	100,000.00	987,964.92	92,424.25
b. Other Adjustments	2,000.80						
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,750.80	0.00	0.00	179,160.00	100,000.00	987,964.92	92,424.25
3. Required Matching Funds/Other	1,000.00	26,000.00	4,500,000.00				
4. Total Available Award (sum lines 1, 2c, & 3)	9,750.80	26,000.00	6,853,292.76	191,865.75	100,000.00	987,964.92	261,562.98
REVENUES							
5. Cash Received in Current Year	2,000.00				100,000.00	964,314.38	92,424.25
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	6,750.80	0.00	0.00	179,160.00	0.00	23,650.54	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	6,750.80	0.00	0.00	179,160.00	0.00	23,650.54	0.00
8. Contributed Matching Funds	1,000.00	26,000.00	4,500,000.00				
9. Total Available (sum lines 5, 7c, & 8)	9,750.80	26,000.00	4,500,000.00	179,160.00	100,000.00	987,964.92	92,424.25
EXPENDITURES							
10. Donor-Authorized Expenditures	9,750.80	1,637.72	5,863,094.79	151,890.64	88,957.58	902,146.81	104,954.28
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,750.80	1,637.72	5,863,094.79	151,890.64	88,957.58	902,146.81	104,954.28
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	24,362.28	990,197.97	39,975.11	11,042.42	85,818.11	156,608.70

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LOCAL PROGRAM NAME	Donations #2	Abatement	Enrollment Bonus	Lowes Toolbox	Gen Youth Foundation	Disaster Prep	Parcel Tax
RESOURCE CODE	9112	9116	9121	9122	9123	9132	9190
REVENUE OBJECT	8699	8699	8699	8699		8699	8699
LOCAL DESCRIPTION (if any)					Site 362		
AWARD							
1. Prior Year Restricted Ending Balance	19,850.05	262,953.21				10,439.91	423,801.54
2. a. Current Year Award	127,746.08		1,400.00	5,000.00	1,200.00		9,699,098.20
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	127,746.08	0.00	1,400.00	5,000.00	1,200.00	0.00	9,699,098.20
3. Required Matching Funds/Other						367.96	
4. Total Available Award (sum lines 1, 2c, & 3)	147,596.13	262,953.21	1,400.00	5,000.00	1,200.00	10,807.87	10,122,899.74
REVENUES							
5. Cash Received in Current Year	127,746.08	0.00	0.00	5,000.00	1,200.00		9,699,098.20
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds						367.96	
9. Total Available (sum lines 5, 7c, & 8)	127,746.08	0.00	1,400.00	5,000.00	1,200.00	367.96	9,699,098.20
EXPENDITURES							
10. Donor-Authorized Expenditures	55,581.89	(2,368.11)	0.00	4,373.33	1,199.65	10,710.63	10,122,899.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	55,581.89	(2,368.11)	0.00	4,373.33	1,199.65	10,710.63	10,122,899.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	92,014.24	265,321.32	1,400.00	626.67	0.35	97.24	0.00

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LOCAL PROGRAM NAME	MRAD	School Safety	ROP	Chevron	Integrated Case	UCB Hewlett	UCB Improve College Awareness
RESOURCE CODE	9200	9405	9513	9531	9536	9550	9569
REVENUE OBJECT	8622	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)					Helms		
AWARD							
1. Prior Year Restricted Ending Balance	4,354,370.43	2,848.24		487,502.08	5,375.50	8,649.37	5,013.87
2. a. Current Year Award	5,532,542.88		893,901.00	1,348,235.98			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,532,542.88	0.00	893,901.00	1,348,235.98	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,886,913.31	2,848.24	893,901.00	1,835,738.06	5,375.50	8,649.37	5,013.87
REVENUES							
5. Cash Received in Current Year	5,532,542.88		893,901.00	1,348,235.98		0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,532,542.88	0.00	893,901.00	1,348,235.98	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,501,345.92	1,552.76	874,102.26	1,272,842.73	5,375.50	0.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,501,345.92	1,552.76	874,102.26	1,272,842.73	5,375.50	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,385,567.39	1,295.48	19,798.74	562,895.33	0.00	8,649.37	5,013.87

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LOCAL PROGRAM NAME	AT&T	West County Safe Transit	Middle College	Linked Learning	Quest Foundation	Skully Foundation	School Restructuring
RESOURCE CODE	9576	9590	9591	9593	9594	9595	9597
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	13,421.00		693.87	14,968.41		86,510.24	68,856.69
2. a. Current Year Award		55,142.44		400,000.00	22,379.50	350,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	55,142.44	0.00	400,000.00	22,379.50	350,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	13,421.00	55,142.44	693.87	414,968.41	22,379.50	436,510.24	68,856.69
REVENUES							
5. Cash Received in Current Year		24,481.54		210,000.00	18,129.50	350,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	30,660.90	0.00	190,000.00	4,250.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	30,660.90	0.00	190,000.00	4,250.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	55,142.44	0.00	400,000.00	22,379.50	350,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	55,142.44	693.87	83,811.87	22,379.50	373,406.84	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	55,142.44	693.87	83,811.87	22,379.50	373,406.84	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,421.00	0.00	0.00	331,156.54	0.00	63,103.40	68,856.69

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LOCAL PROGRAM NAME	Misc Donations	Alliance for Healthier Generation	MDUSD	California Emerging Tech	Kaiser	YMCA J. Morehouse	Laura Bush
RESOURCE CODE	9599	9607	9610	9616	9618	9620	9622
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)				Site 208			
AWARD							
1. Prior Year Restricted Ending Balance	75,769.35		50,168.47		50,000.00	47,200.00	5,000.00
2. a. Current Year Award	91,069.67	2,527.00			40,000.00	86,162.20	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	91,069.67	2,527.00	0.00	0.00	40,000.00	86,162.20	0.00
3. Required Matching Funds/Other				19,328.98			
4. Total Available Award (sum lines 1, 2c, & 3)	166,839.02	2,527.00	50,168.47	19,328.98	90,000.00	133,362.20	5,000.00
REVENUES							
5. Cash Received in Current Year	91,069.67	2,527.00			40,000.00	86,162.20	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				19,328.98			
9. Total Available (sum lines 5, 7c, & 8)	91,069.67	2,527.00	0.00	19,328.98	40,000.00	86,162.20	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	46,628.61	2,527.00	6,890.00	19,328.98	38,570.00	83,654.98	5,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	46,628.61	2,527.00	6,890.00	19,328.98	38,570.00	83,654.98	5,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	120,210.41	0.00	43,278.47	0.00	51,430.00	49,707.22	0.00

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LOCAL PROGRAM NAME	Gear Up	Math PD	Fab Foundation	ACOE LMSS	CCC Group	MUNIS Implementation	Portola Science Trust
RESOURCE CODE	9626	9630	9637	9638	9645	9650	9660
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		135,144.75	57,325.00	6,277.28	367.96	691,501.26	150,316.92
2. a. Current Year Award	5,683.01	195,000.00	145,050.00				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,683.01	195,000.00	145,050.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other					(367.96)		
4. Total Available Award (sum lines 1, 2c, & 3)	5,683.01	330,144.75	202,375.00	6,277.28	0.00	691,501.26	150,316.92
REVENUES							
5. Cash Received in Current Year	7,500.00	193,000.00	57,325.00				
6. Amounts Included in Line 5 for Prior Year Adjustments			(57,325.00)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,816.99)	2,000.00	145,050.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(1,816.99)	2,000.00	145,050.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					(397.96)		
9. Total Available (sum lines 5, 7c, & 8)	5,683.01	195,000.00	202,375.00	0.00	(397.96)	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		95,229.83	100,654.81			15,671.31	6,033.19
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	95,229.83	100,654.81	0.00	0.00	15,671.31	6,033.19
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,683.01	234,914.92	101,720.19	6,277.28	0.00	675,829.95	144,283.73

LOCAL PROGRAM NAME	Library & Books	Microsoft Gov't Settlement	Carpenters Union	Neighborhood Rescue	Full Service Community Schools	HS Theater	Abatement
RESOURCE CODE	9904	9908	9915	9920	9931	9933	9116
REVENUE OBJECT	8699	8699	8699	8699	8699	8980	8699
LOCAL DESCRIPTION (if any)							Fund 11
AWARD							
1. Prior Year Restricted Ending Balance	0.40	11,497.27	4,000.00	250.00	91,947.78		15.94
2. a. Current Year Award					16,000.00	48,456.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	16,000.00	48,456.00	0.00
3. Required Matching Funds/Other				(250.00)	250.00	180,553.90	
4. Total Available Award (sum lines 1, 2c, & 3)	0.40	11,497.27	4,000.00	0.00	108,197.78	229,009.90	15.94
REVENUES							
5. Cash Received in Current Year					16,000.00	48,456.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	16,000.00	48,456.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.40				19,707.41	229,009.90	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.40	0.00	0.00	0.00	19,707.41	229,009.90	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	11,497.27	4,000.00	0.00	88,490.37	0.00	15.94

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LOCAL PROGRAM NAME	Principal Discretionary	Misc Donations	RCF	CalWorks	Special Acct #1	Parent Center E	First Five
RESOURCE CODE	9561	9599	9623	9625	9111	9509	9580
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Fund 11	Fund 11	Fund 11	Fund 11	Fund 12	Fund 12	Fund 12
AWARD							
1. Prior Year Restricted Ending Balance	1,587.12		10,596.89		5,752.38	7,311.00	12,185.98
2. a. Current Year Award		1,500.00		54,754.00	1,900.00		5,334.00
b. Other Adjustments				(686.83)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,500.00	0.00	54,067.17	1,900.00	0.00	5,334.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,587.12	1,500.00	10,596.89	54,067.17	7,652.38	7,311.00	17,519.98
REVENUES							
5. Cash Received in Current Year		1,500.00		33,589.26	1,900.00		5,334.00
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	20,477.91	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	20,477.91	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,500.00	0.00	54,067.17	1,900.00	0.00	5,334.00
EXPENDITURES							
10. Donor-Authorized Expenditures			4,345.25	54,067.17	2,781.48		8,155.24
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	4,345.25	54,067.17	2,781.48	0.00	8,155.24
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,587.12	1,500.00	6,251.64	0.00	4,870.90	7,311.00	9,364.74

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

LOCAL PROGRAM NAME	Head Start PreK	Misc Donations	TOTAL
RESOURCE CODE	9609	9599	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	
AWARD			
1. Prior Year Restricted Ending Balance	36,000.00	3,522.65	9,754,130.05
2. a. Current Year Award		2,303.93	20,498,685.06
b. Other Adjustments			1,313.97
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,303.93	20,499,999.03
3. Required Matching Funds/Other			4,726,882.88
4. Total Available Award (sum lines 1, 2c, & 3)	36,000.00	5,826.58	34,981,011.96
REVENUES			
5. Cash Received in Current Year		2,303.93	19,955,740.87
6. Amounts Included in Line 5 for Prior Year Adjustments			(57,325.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	601,583.16
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	601,583.16
8. Contributed Matching Funds			4,546,298.98
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,303.93	25,103,623.01
EXPENDITURES			
10. Donor-Authorized Expenditures	36,000.00	4,286.50	26,284,025.50
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	36,000.00	4,286.50	26,284,025.50
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	1,540.08	8,696,986.46

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	117,835,155.98	301	616,532.77	303	117,218,623.21	305	1,157,302.07	4,684,306.07	307	112,534,317.14	309
2000 - Classified Salaries	47,152,390.54	311	250,927.97	313	46,901,462.57	315	342,666.61	1,824,992.59	317	45,076,469.98	319
3000 - Employee Benefits (Excluding 3800)	68,564,953.75	321	18,088,664.61	323	50,476,289.14	325	405,528.04	1,981,162.75	327	48,495,126.39	329
4000 - Books, Supplies Equip Replace. (6500)	13,925,713.64	331	52,849.50	333	13,872,864.14	335	1,487,358.25	2,405,209.40	337	11,467,654.74	339
5000 - Services. . . & 7300 - Indirect Costs	50,487,135.83	341	189,597.42	343	50,297,538.41	345	20,678,303.95	27,829,796.34	347	22,467,742.07	349
				TOTAL	278,766,777.47	365			TOTAL	240,041,310.32	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	89,613,953.59	375
2. Salaries of Instructional Aides Per EC 41011	2100	12,702,675.68	380
3. STRS	3101 & 3102	7,675,298.75	382
4. PERS	3201 & 3202	1,324,876.80	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,298,567.21	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	15,797,546.49	385
7. Unemployment Insurance	3501 & 3502	144,706.98	390
8. Workers' Compensation Insurance	3601 & 3602	3,067,735.92	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	326,299.90	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		132,951,661.32	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		802,612.75	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		56,060.19	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		132,149,048.57	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		55.05%	
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)	55.05%
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)	240,041,310.32
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjusted for Parcel Tax and MRAD expenditures.

	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	1,033,268,711.22	(9,958,970.00)	1,023,309,741.22	135,000,000.00	29,639,543.00	1,128,670,198.22	32,087,139.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,390,000.00	0.00	7,390,000.00	0.00	555,000.00	6,835,000.00	585,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	101,911,283.00		101,911,283.00	4,575,618.00		106,486,901.00	
Compensated Absences Payable	4,084,904.70		4,084,904.70		644,601.43	3,440,303.27	
Governmental activities long-term liabilities	1,146,654,898.92	(9,958,970.00)	1,136,695,928.92	139,575,618.00	30,839,144.43	1,245,432,402.49	32,672,139.00
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**			**2014-15 Actual**	
(2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	231,240,065.19		231,240,065.19			227,362,943.95
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,148.42		28,148.42			27,741.04
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2013-14**			**Adjustments to 2014-15**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		**2014-15 P2 Report**			**2015-16 P2 Estimate**	
(2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	27,741.04		27,741.04	26,214.60		26,214.60
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)			27,741.04			26,214.60
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2014-15 Actual**			**2015-16 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	638,773.70		638,773.70	628,646.00		628,646.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	1.00		1.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,074.17		7,074.17	3,762.00		3,762.00
4. Secured Roll Taxes (Object 8041)	55,116,176.70		55,116,176.70	55,175,222.00		55,175,222.00
5. Unsecured Roll Taxes (Object 8042)	2,496,243.02		2,496,243.02	2,617,347.00		2,617,347.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,588,024.33		2,588,024.33	1,799,851.00		1,799,851.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,499,120.10		6,499,120.10	5,414,825.00		5,414,825.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,522,413.92		6,522,413.92	3,742,182.00		3,742,182.00
12. Parcel Taxes (Object 8621)	9,699,098.20		9,699,098.20	9,800,000.00		9,800,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,532,542.88		5,532,542.88	5,530,000.00		5,530,000.00
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)	(5,457,152.00)		(5,457,152.00)	(8,286,710.00)		(8,286,710.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	83,642,315.02	0.00	83,642,315.02	76,425,126.00	0.00	76,425,126.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	83,642,315.02	0.00	83,642,315.02	76,425,126.00	0.00	76,425,126.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,306,512.73			2,266,429.00
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)			2,306,512.73			2,266,429.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	148,582,515.06		148,582,515.06	179,445,210.00		179,445,210.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(267,026.00)		(267,026.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	148,315,489.06	0.00	148,315,489.06	179,445,210.00	0.00	179,445,210.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	299,799,225.22		299,799,225.22	310,724,701.00		310,724,701.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	180,816.32		180,816.32	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2014-15 Actual**			**2015-16 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			231,240,065.19			227,362,943.95
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9855			0.9450
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			227,362,943.95			223,065,556.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			83,642,315.02			76,425,126.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			3,328,924.80			3,145,752.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			146,027,141.66			148,906,859.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			146,027,141.66			148,906,859.95
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])			138,602.92			72,541.55
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			83,780,917.94			76,497,667.55
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)			145,888,538.74			148,834,318.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			83,780,917.94			
b. State Subventions (Line D8)			145,888,538.74			
c. Less: Excluded Appropriations (Line C23)			2,306,512.73			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			227,362,943.95			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2014-15 Actual			2015-16 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			227,362,943.95			223,065,556.95
12. Appropriations Subject to the Limit (Line D9d)			227,362,943.95			

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

Daniela Parasidis
Gann Contact Person

510-231-1142
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 10,250,154.66
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) — 205,441,617.41

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) — 4.99%

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. — 0.00

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. — 183,750.76

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)	11,904,102.01
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,830,476.41
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	83,756.87
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	190,341.41
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)	1,564,411.72
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	183,750.76
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,389,337.66
9.	Carry-Forward Adjustment (Part IV, Line F)	1,987,612.45
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,376,950.11
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	160,747,978.07
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,773,212.59
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,505,439.31
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,507,852.31
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	290,900.89
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,457,947.00
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)	115,683.11
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)	73,250.37
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)	29,786,524.50
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)	12,641.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	183,750.76
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,387,431.40
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,785,188.68
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,301,838.04
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)	279,929,638.03
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)	6.57%
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)	7.28%

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)**	18,389,337.66
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	1,177,856.06
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (6.28%) times Part III, Line B18); zero if negative	1,987,612.45
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	1,987,612.45

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3		1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	1,987,612.45

Approved indirect cost rate: 6.28%
Highest rate used in any program: 6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,098,638.68	320,194.51	6.28%
01	3180	3,291,502.89	206,706.39	6.28%
01	3315	263,234.51	16,531.13	6.28%
01	3320	476,767.05	29,940.97	6.28%
01	3345	2,724.74	171.11	6.28%
01	3385	78,720.00	4,944.00	6.28%
01	3395	22,657.49	1,346.27	5.94%
01	3410	213,165.89	13,229.72	6.21%
01	3550	75,738.77	3,786.93	5.00%
01	3725	75,590.87	4,747.10	6.28%
01	4035	1,615,131.96	101,430.29	6.28%
01	4050	463,841.59	29,129.25	6.28%
01	4124	233,175.11	11,658.84	5.00%
01	4201	56,430.24	3,543.82	6.28%
01	4203	887,546.82	17,750.94	2.00%
01	5630	64,112.00	4,026.00	6.28%
01	5640	797,121.94	50,059.00	6.28%
01	5810	238,570.98	14,982.26	6.28%
01	6010	1,282,870.99	64,143.73	5.00%
01	6381	41,092.91	2,580.63	6.28%
01	6385	537,610.50	33,760.21	6.28%
01	6513	10,027.29	629.71	6.28%
01	6515	23,649.40	1,485.18	6.28%
01	6520	239,207.89	15,022.26	6.28%
01	7220	231,777.60	14,555.58	6.28%
01	7400	1,422,323.90	82,335.72	5.79%
01	7405	4,310,149.86	270,677.41	6.28%
01	9010	21,900,478.93	16,870.51	0.08%
12	6105	2,272,935.59	142,740.35	6.28%
13	5310	13,370,254.08	760,767.46	5.69%
13	5330	924,590.92	52,609.22	5.69%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,003,405.47	3,003,405.47
2. State Lottery Revenue	8560	4,604,341.90		1,155,991.83	5,760,333.73
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)		4,604,341.90	0.00	4,159,397.30	8,763,739.20
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,156,041.11	1,156,041.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,018,355.26			4,018,355.26
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,018,355.26	0.00	1,156,041.11	5,174,396.37
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	585,986.64	0.00	3,003,356.19	3,589,342.83
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 Goals	Functions	Objects	2014-15 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	302,452,553.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,500,646.97
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	290,900.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,000,202.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	915,624.42
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,495,396.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	898,893.87
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)				5,601,017.50
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	217,861.93
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)				274,568,750.91

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)		27,712.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,907.76

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.)	250,535,152.55	8,941.14
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)	250,535,152.55	8,941.14
B. Required effort (Line A.2 times 90%)	225,481,637.30	8,047.03
C. Current year expenditures (Line I.E and Line II.B)	274,568,750.91	9,907.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		2,071,683.15	1,532,415.82	0.00	1,283,613.48	28,199,543.55	12,641.00	5,381,962.34
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten	17.00	17.00		17.00			
1110	Regular Education, K–12	1,107.27	1,107.27		1,107.27	3,100.00	3,100.00	880.00
3100	Alternative Schools	12.20	12.20		12.20	12.00	12.00	
3200	Continuation Schools	17.20	17.20		17.20	28.00	28.00	
3300	Independent Study Centers	9.20	9.20		9.20	11.00	11.00	
3400	Opportunity Schools							
3550	Community Day Schools	1.20	1.20		1.20	3.00	3.00	
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	290.93	290.93		290.93	275.00		488.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational	10.38	10.38		10.38			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		1,465.38	1,465.38	0.00	1,465.38	3,429.00	3,154.00	1,368.00

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	1,768,667.18	56,702.78	1,825,369.96	129,433.54		1,954,803.50
1110	Regular Education, K–12	165,860,664.04	32,661,658.01	198,522,322.05	14,076,843.72		212,599,165.77
3100	Alternative Schools	1,774,959.77	139,426.76	1,914,386.53	135,745.54		2,050,132.07
3200	Continuation Schools	2,962,881.94	287,749.58	3,250,631.52	230,496.15		3,481,127.67
3300	Independent Study Centers	1,572,219.61	121,192.53	1,693,412.14	120,076.66		1,813,488.80
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	343,298.04	28,686.09	371,984.13	26,376.69		398,360.82
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	171,169.15	0.00	171,169.15	12,137.28		183,306.43
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	2,309,272.47	0.00	2,309,272.47	163,746.16		2,473,018.63
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	62,091,843.01	5,151,821.59	67,243,664.60	4,768,121.53		72,011,786.13
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	874,102.26	34,622.05	908,724.31	64,435.93		973,160.24
7150	Nonagency - Other	24,791.61	0.00	24,791.61	1,757.93		26,549.54
8100	Community Services	290,900.89	0.00	290,900.89	20,627.23		311,528.12
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,202,138.13	1,202,138.13
----	Other Outgo					2,478,299.42	2,478,299.42
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,451,805.24		1,451,805.24
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(956,117.03)		(956,117.03)
----	**Total General Fund and Charter Schools Funds Expenditures**	240,044,769.97	38,481,859.39	278,526,629.36	20,245,486.57	3,680,437.55	302,452,553.48

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,767,782.24	884.94	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,768,667.18
1110	Regular Education, K-12	114,323,076.97	14,304,836.63	4,572,678.93	16,891,984.62	7,058,321.46	0.00	5,822,576.05			2,887,189.38	0.00	165,860,664.04
3100	Alternative Schools	1,350,932.75	0.00	0.00	381,589.87	42,437.15	0.00	0.00			0.00	0.00	1,774,959.77
3200	Continuation Schools	1,820,625.20	134,888.50	8,020.86	459,639.48	275,210.86	0.00	4,057.38			260,439.66	0.00	2,962,881.94
3300	Independent Study Centers	1,276,086.75	19,118.80	0.00	243,258.40	0.00	0.00	0.00			33,755.66	0.00	1,572,219.61
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	269,303.94	73,994.10	0.00	0.00	0.00	0.00	0.00			0.00	0.00	343,298.04
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	51,585.48	32,705.66	0.00	0.00	86,878.01	0.00	0.00			0.00	0.00	171,169.15
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	550,779.77	1,154,626.75	72,829.08	0.00	531,036.87	0.00	0.00			0.00	0.00	2,309,272.47
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	42,681,757.27	2,778,514.23	9,197.22	69.96	13,637,763.50	2,984,540.83	0.00			0.00	0.00	62,091,843.01
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	874,102.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	874,102.26
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	24,791.61	0.00	0.00	0.00	0.00	24,791.61
8100	Community Services		0.00	0.00	0.00	0.00	0.00		290,900.89	0.00	0.00	0.00	290,900.89
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		164,966,032.63	18,499,569.61	4,662,726.09	17,976,542.33	21,631,647.85	2,984,540.83	5,851,425.04	290,900.89	0.00	3,181,384.70	0.00	240,044,769.97

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	56,702.78	0.00	0.00	56,702.78
1110	Regular Education, K–12	3,693,251.84	25,506,325.13	3,462,081.04	32,661,658.01
3100	Alternative Schools	40,692.59	98,734.17	0.00	139,426.76
3200	Continuation Schools	57,369.87	230,379.71	0.00	287,749.58
3300	Independent Study Centers	30,686.21	90,506.32	0.00	121,192.53
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	4,002.55	24,683.54	0.00	28,686.09
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	970,384.60	2,261,555.69	1,919,881.30	5,151,821.59
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	34,622.05	0.00	0.00	34,622.05
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,887,712.49	28,212,184.56	5,381,962.34	38,481,859.39

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)	3,659,494.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	83,756.87
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,289,160.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,169,192.49
5	Total Central Administration Costs in General Fund and Charter Schools Funds	21,201,603.62
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	240,044,769.97
2	Total Allocated Costs (from Form PCR, Column 2, Total)	38,481,859.39
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	278,526,629.36
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,387,431.40
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,785,188.68
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,301,838.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	20,474,458.12
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	299,001,087.48
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.09%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,202,138.13		1,202,138.13
Other Outgo (Objects 1000-7999)				2,478,299.42	2,478,299.42
Total Other Costs	0.00	0.00	1,202,138.13	2,478,299.42	3,680,437.55

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: West Contra Costa Unified (AZ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
West Contra Costa Unified (AZ00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%

Preparer Name: ____________________

Title: ____________________

Phone: ____________________

Current LEA:	07-61796-0000000 West Contra Costa Unified	
Selected SELPA:	AZ	(Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AZ	West Contra Costa Unified	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	169,259.00	0.00	0.00	(956,117.03)				
Other Sources/Uses Detail					0.00	1,495,396.00		
Fund Reconciliation							320,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	17,500.50	0.00	0.00	0.00				
Other Sources/Uses Detail					1,495,396.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,284.38	0.00	142,740.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	320,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(201,400.88)	813,376.68	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	480,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							480,000.00	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	4,357.00	0.00						
Other Sources/Uses Detail					0.00	70,468.92		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					70,468.92	0.00		
Fund Reconciliation							0.00	0.54
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	201,400.88	(201,400.88)	956,117.03	(956,117.03)	1,565,864.92	1,565,864.92	800,000.00	800,000.54

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									4,152
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,304,469.93	0.00	503,102.09	314,825.13	1,862,885.37	5,992,608.62	9,943,172.99		20,921,064.13
2000-2999	Classified Salaries	393,131.80	0.00	456,497.34	93,032.50	914,005.58	6,621,960.26	4,861,777.77		13,340,405.25
3000-3999	Employee Benefits	979,881.86	0.00	337,144.99	196,533.86	944,704.53	5,077,171.78	6,234,416.80		13,769,853.82
4000-4999	Books and Supplies	108,840.46	0.00	3,500.00	13,649.24	72,124.26	128,179.67	21,452.63		347,746.26
5000-5999	Services and Other Operating Expenditures	3,034,551.69	0.00	717.14	3,615.99	9,553.90	10,397,308.17	258,324.69		13,704,071.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	8,701.97	0.00	0.00		8,701.97
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	6,820,875.74	0.00	1,300,961.56	621,656.72	3,811,975.61	28,217,228.50	21,319,144.88	0.00	62,091,843.01
7310	Transfers of Indirect Costs	89,232.33	0.00	0.00	0.00	0.00	0.00	0.00		89,232.33
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	5,151,821.57								5,151,821.57
	Total Indirect Costs and PCR Allocations	5,241,053.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,241,053.90
	TOTAL COSTS	12,061,929.64	0.00	1,300,961.56	621,656.72	3,811,975.61	28,217,228.50	21,319,144.88	0.00	67,332,896.91
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	76,130.00	0.00	0.00	0.00	398,243.03	71,589.81	0.00		545,962.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	75,481.80	1,994,257.52	1,734,671.38		3,804,410.70
3000-3999	Employee Benefits	33,350.00	0.00	0.00	0.00	194,556.82	1,385,771.77	830,861.93		2,444,540.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	65,752.29	0.00	934.32		66,686.61
5000-5999	Services and Other Operating Expenditures	1,312.50	0.00	0.00	0.00	8,692.36	273,382.36	15,959.65		299,346.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	8,701.97	0.00	0.00		8,701.97
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	110,792.50	0.00	0.00	0.00	751,428.27	3,725,001.46	2,582,427.28	0.00	7,169,649.51
7310	Transfers of Indirect Costs	67,151.18	0.00	0.00	0.00	0.00	0.00	0.00		67,151.18
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	67,151.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,151.18
	TOTAL BEFORE OBJECT 8980	177,943.68	0.00	0.00	0.00	751,428.27	3,725,001.46	2,582,427.28	0.00	7,236,800.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,236,800.69

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,228,339.93	0.00	503,102.09	314,825.13	1,464,642.34	5,921,018.81	9,943,172.99		20,375,101.29
2000-2999	Classified Salaries	393,131.80	0.00	456,497.34	93,032.50	838,523.78	4,627,702.74	3,127,106.39		9,535,994.55
3000-3999	Employee Benefits	946,531.86	0.00	337,144.99	196,533.86	750,147.71	3,691,400.01	5,403,554.87		11,325,313.30
4000-4999	Books and Supplies	108,840.46	0.00	3,500.00	13,649.24	6,371.97	128,179.67	20,518.31		281,059.65
5000-5999	Services and Other Operating Expenditures	3,033,239.19	0.00	717.14	3,615.99	861.54	10,123,925.81	242,365.04		13,404,724.71
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	6,710,083.24	0.00	1,300,961.56	621,656.72	3,060,547.34	24,492,227.04	18,736,717.60	0.00	54,922,193.50
7310	Transfers of Indirect Costs	22,081.15	0.00	0.00	0.00	0.00	0.00	0.00		22,081.15
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	5,151,821.57								5,151,821.57
	Total Indirect Costs and PCR Allocations	5,173,902.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,173,902.72
	TOTAL BEFORE OBJECT 8980	11,883,985.96	0.00	1,300,961.56	621,656.72	3,060,547.34	24,492,227.04	18,736,717.60	0.00	60,096,096.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									60,096,096.22
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	198,276.87	0.00	0.00	0.00	0.00	0.00	213,816.34		412,093.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	72,917.53	0.00	0.00	0.00	0.00	0.00	92,974.26		165,891.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,703.65	8,557.39	0.00		10,261.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	271,194.40	0.00	0.00	0.00	1,703.65	8,557.39	306,790.60	0.00	588,246.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	271,194.40	0.00	0.00	0.00	1,703.65	8,557.39	306,790.60	0.00	588,246.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									34,440,972.18
	TOTAL COSTS									35,029,218.22

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

2013-14 Expenditures	**A. State and Local**	**B. Local Only**
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	57,683,956.48	34,033,573.00
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)	57,683,956.48	34,033,573.00

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	4,076.00
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)	4,076.00

SELPA: West Contra Costa Unified (AZ)

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.

[X] 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: West Contra Costa Unified (AZ)

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].

			State and Local	Local Only
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)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(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)	0.00	(b)		

			State and Local	Local Only
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)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

			State and Local	Local Only
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)	0.00	(f)		

SELPA: West Contra Costa Unified (AZ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	**Actual Expenditures FY 2013-14 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	67,332,896.91		
2. Less: Expenditures paid from federal sources	7,236,800.69		
3. Expenditures paid from state and local sources	60,096,096.22	57,683,956.48	
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	60,096,096.22	57,683,956.48	2,412,139.74
4. Special education unduplicated pupil count	4,152	4,076	
5. Per capita state and local expenditures (A3/A4)	14,474.01	14,152.10	321.91

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: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	35,029,218.22	34,033,573.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,029,218.22	34,033,573.00	995,645.22
b. Per capita local expenditures (B1a/A4)	8,436.71	8,349.75	86.96

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

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

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

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Title

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,152
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,498,154.00	0.00	673,527.00	392,143.00	2,045,421.00	6,205,488.00	10,699,192.00		22,513,925.00
2000-2999	Classified Salaries	438,467.00	0.00	291,859.00	84,918.00	1,025,037.00	6,862,496.00	5,083,099.00		13,785,876.00
3000-3999	Employee Benefits	1,240,336.00	0.00	435,383.00	239,915.00	1,123,841.00	5,839,148.00	7,294,335.00		16,172,958.00
4000-4999	Books and Supplies	126,591.00	0.00	5,500.00	23,783.00	64,662.00	129,581.00	23,461.00		373,578.00
5000-5999	Services and Other Operating Expenditures	3,886,240.00	0.00	1,000.00	11,534.00	43,247.00	9,277,439.00	115,987.00		13,335,447.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
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	8,189,788.00	0.00	1,407,269.00	752,293.00	4,302,208.00	28,326,152.00	23,216,074.00	0.00	66,193,784.00
7310	Transfers of Indirect Costs	132,325.00	0.00	0.00	0.00	0.00	0.00	0.00		132,325.00
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	132,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,325.00
	TOTAL COSTS	8,322,113.00	0.00	1,407,269.00	752,293.00	4,302,208.00	28,326,152.00	23,216,074.00	0.00	66,326,109.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,422,210.00	0.00	673,527.00	392,143.00	1,653,695.00	6,132,694.00	10,699,192.00		21,973,461.00
2000-2999	Classified Salaries	438,467.00	0.00	291,859.00	84,918.00	943,499.00	4,542,405.00	3,852,827.00		10,153,975.00
3000-3999	Employee Benefits	1,207,112.00	0.00	435,383.00	239,915.00	913,129.00	4,215,945.00	6,534,759.00		13,546,243.00
4000-4999	Books and Supplies	126,591.00	0.00	5,500.00	23,783.00	3,000.00	129,581.00	19,019.00		307,474.00
5000-5999	Services and Other Operating Expenditures	3,886,240.00	0.00	1,000.00	11,534.00	0.00	8,926,263.00	107,814.00		12,932,851.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
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	8,080,620.00	0.00	1,407,269.00	752,293.00	3,513,323.00	23,958,888.00	21,213,611.00	0.00	58,926,004.00
7310	Transfers of Indirect Costs	57,489.00	0.00	0.00	0.00	0.00	0.00	0.00		57,489.00
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	57,489.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,489.00
	TOTAL BEFORE OBJECT 8980	8,138,109.00	0.00	1,407,269.00	752,293.00	3,513,323.00	23,958,888.00	21,213,611.00	0.00	58,983,493.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									58,983,493.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	468,564.00	0.00	0.00	0.00	0.00	0.00	328,190.00		796,754.00
2000-2999	Classified Salaries	19,257.00	0.00	0.00	0.00	0.00	0.00	0.00		19,257.00
3000-3999	Employee Benefits	201,064.00	0.00	0.00	0.00	0.00	0.00	144,774.00		345,838.00
4000-4999	Books and Supplies	42,091.00	0.00	0.00	0.00	0.00	0.00	0.00		42,091.00
5000-5999	Services and Other Operating Expenditures	74,440.00	0.00	0.00	0.00	0.00	0.00	0.00		74,440.00
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	805,416.00	0.00	0.00	0.00	0.00	0.00	472,964.00	0.00	1,278,380.00
7310	Transfers of Indirect Costs	35,043.00	0.00	0.00	0.00	0.00	0.00	0.00		35,043.00
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	35,043.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,043.00
	TOTAL BEFORE OBJECT 8980	840,459.00	0.00	0.00	0.00	0.00	0.00	472,964.00	0.00	1,313,423.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									38,311,846.00
	TOTAL COSTS									39,625,269.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,152
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,304,469.93	0.00	503,102.09	314,825.13	1,862,885.37	5,992,608.62	9,943,172.99		20,921,064.13
2000-2999	Classified Salaries	393,131.80	0.00	456,497.34	93,032.50	914,005.58	6,621,960.26	4,861,777.77		13,340,405.25
3000-3999	Employee Benefits	979,881.86	0.00	337,144.99	196,533.86	944,704.53	5,077,171.78	6,234,416.80		13,769,853.82
4000-4999	Books and Supplies	108,840.46	0.00	3,500.00	13,649.24	72,124.26	128,179.67	21,452.63		347,746.26
5000-5999	Services and Other Operating Expenditures	3,034,551.69	0.00	717.14	3,615.99	9,553.90	10,397,308.17	258,324.69		13,704,071.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	8,701.97	0.00	0.00		8,701.97
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	6,820,875.74	0.00	1,300,961.56	621,656.72	3,811,975.61	28,217,228.50	21,319,144.88	0.00	62,091,843.01
7310	Transfers of Indirect Costs	89,232.33	0.00	0.00	0.00	0.00	0.00	0.00		89,232.33
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)	5,151,821.57								5,151,821.57
	Total Indirect Costs	89,232.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,232.33
	TOTAL COSTS	6,910,108.07	0.00	1,300,961.56	621,656.72	3,811,975.61	28,217,228.50	21,319,144.88	0.00	62,181,075.34
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	76,130.00	0.00	0.00	0.00	398,243.03	71,589.81	0.00		545,962.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	75,481.80	1,994,257.52	1,734,671.38		3,804,410.70
3000-3999	Employee Benefits	33,350.00	0.00	0.00	0.00	194,556.82	1,385,771.77	830,861.93		2,444,540.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	65,752.29	0.00	934.32		66,686.61
5000-5999	Services and Other Operating Expenditures	1,312.50	0.00	0.00	0.00	8,692.36	273,382.36	15,959.65		299,346.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	8,701.97	0.00	0.00		8,701.97
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	110,792.50	0.00	0.00	0.00	751,428.27	3,725,001.46	2,582,427.28	0.00	7,169,649.51
7310	Transfers of Indirect Costs	67,151.18	0.00	0.00	0.00	0.00	0.00	0.00		67,151.18
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	67,151.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,151.18
	TOTAL BEFORE OBJECT 8980	177,943.68	0.00	0.00	0.00	751,428.27	3,725,001.46	2,582,427.28	0.00	7,236,800.69
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,236,800.69

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,228,339.93	0.00	503,102.09	314,825.13	1,464,642.34	5,921,018.81	9,943,172.99		20,375,101.29
2000-2999	Classified Salaries	393,131.80	0.00	456,497.34	93,032.50	838,523.78	4,627,702.74	3,127,106.39		9,535,994.55
3000-3999	Employee Benefits	946,531.86	0.00	337,144.99	196,533.86	750,147.71	3,691,400.01	5,403,554.87		11,325,313.30
4000-4999	Books and Supplies	108,840.46	0.00	3,500.00	13,649.24	6,371.97	128,179.67	20,518.31		281,059.65
5000-5999	Services and Other Operating Expenditures	3,033,239.19	0.00	717.14	3,615.99	861.54	10,123,925.81	242,365.04		13,404,724.71
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	6,710,083.24	0.00	1,300,961.56	621,656.72	3,060,547.34	24,492,227.04	18,736,717.60	0.00	54,922,193.50
7310	Transfers of Indirect Costs	22,081.15	0.00	0.00	0.00	0.00	0.00	0.00		22,081.15
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)	5,151,821.57								5,151,821.57
	Total Indirect Costs	22,081.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,081.15
	TOTAL BEFORE OBJECT 8980	6,732,164.39	0.00	1,300,961.56	621,656.72	3,060,547.34	24,492,227.04	18,736,717.60	0.00	54,944,274.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									54,944,274.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	198,276.87	0.00	0.00	0.00	0.00	0.00	213,816.34		412,093.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	72,917.53	0.00	0.00	0.00	0.00	0.00	92,974.26		165,891.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,703.65	8,557.39	0.00		10,261.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	271,194.40	0.00	0.00	0.00	1,703.65	8,557.39	306,790.60	0.00	588,246.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	271,194.40	0.00	0.00	0.00	1,703.65	8,557.39	306,790.60	0.00	588,246.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									34,440,972.18
	TOTAL COSTS									35,029,218.22

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

SELPA: West Contra Costa Unified (AZ)

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.

X	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: West Contra Costa Unified (AZ)

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].

			State and Local	Local Only
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)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(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)	0.00	(b)		

			State and Local	Local Only
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)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

			State and Local	Local Only
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)	0.00	(f)		

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SECTION 3

	Column A Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	66,326,109.00		
2. Less: Expenditures paid from federal sources	7,342,616.00		
3. Expenditures paid from state and local sources	58,983,493.00	54,944,274.65	
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	58,983,493.00	54,944,274.65	4,039,218.35
4. Special education unduplicated pupil count	4,152	4,152	
5. Per capita state and local expenditures (A3/A4)	14,206.04	13,233.21	972.83

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: West Contra Costa Unified (AZ)

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	39,625,269.00	35,029,218.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,625,269.00	35,029,218.22	4,596,050.78
b. Per capita local expenditures (B1a/A4)	9,543.66	8,436.71	1,106.95

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.

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