



MEMORANDUM

DATE: September 9, 2015
TO: Board of Trustees
FROM: Antwan Wilson, Superintendent
Vernon Hal, Senior Business Officer
Ruth Alahydoian, Chief Financial Officer
RE: 2014-15 Closing – Executive Summary Memo

The purpose of this memo is to summarize the agenda item requesting approval of the District’s Annual Statement of All Receipts and Expenditures for Fiscal Year 2014-15, also known as the Closing of the Books. The reports that comprise the District’s Unaudited Actuals are the most complete set of financials for the 2014-15 fiscal year and will be the starting point for audited financials. Until an audit is complete, the Unaudited Financials are the reference point for the 2014-15 fiscal year.

Closing the Books – Background: California school districts follow a July 1 to June 30 fiscal year. All financial reports are based on this fiscal year. After budget adoption in June, the District adjusts its budget periodically to incorporate current information. The Third Interim, reviewed by the Board on May 27, 2015, is the latest version of the 2014-15 Budget. It is used as a point of comparison to the closing numbers. After Board approval, the Unaudited Actuals must be submitted to the Alameda County Office of Education (ACOE) by September 15, who will review and forward them to the California Department of Education by October 15.

Unrestricted General Fund Results: The table below compares the final numbers to the Third Interim Budget.

Table with 5 columns: Unrestricted General Fund, 2014-15 CLOSING, 2014-15 THIRD INTERIM, Diff. Rows include: Local Control Funding Formula (LCFF) Revenues, Other State & Federal Revenue, Local Revenue, Transfer-In & Sources, Total Revenues & Sources, Salaries,Supplies,Services & Equipment, Other Outgo (Pass Throughs / Debt Service), Indirect Cost (Expense Offset), Contributions & Transfers Out, Total Expenses & Uses, Change in Fund Balance, Beginning Fund Balance, Adjustments, Adjusted Beginning Balance, Ending Fund Balance. Includes a note: Note - See the assumptions for explanation of differences



Revenues: Unrestricted revenues came in within 0.25% of the estimates at Third Interim. Local Control Funding Formula (LCFF) revenue was slightly higher due to the increase in the gap funding from 29.97% to 30.16%. This was offset by local rental income being lower than budgeted.

Expenditures: Unrestricted expenditures ended up within 1.8% of the Third Interim estimate. The retroactive salary increases for all employees are included in expenses. Most school sites and departments spent less than budgeted for unrestricted resources, with a few exceptions – Custodians, Buildings & Grounds. Programs for Exceptional Children (PEC) required a larger contribution (\$3.9 M) from the unrestricted general fund than budgeted at Third Interim.

CEA Ratio: All California school districts are required to spend a minimum percentage of General Fund expenditures for classroom compensation, also known as the “CEA Percentage”. For unified districts like OUSD the minimum is 55%. **The District met this requirement for 2014-15 at 55.9%.**

Fund Balance: As a result of accruing/expending the retroactive salary increase for all employees, the funds set-aside for the retro have been depleted, reducing the fund balance. The District is still able to maintain a Reserve for Economic Uncertainty, per State requirements, (2% of budgeted expenditures and transfers out) plus an additional 1%, per Board policy, designated for any future audit-related penalties, if any.

Unrestricted General Fund	2014-15 CLOSING	2014-15 THIRD INTERIM	Diff
Ending Fund Balance	\$ 16,133,724	\$ 21,073,794	\$ (4,940,070)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 8,850,590	\$ 8,916,332	\$ (65,741)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	5,147,822	4,812,204	335,618
Set Aside for One-time Compensation to Employees	585,183		585,183
Set Aside for Remaining One-time Human Capital Mgt Cost	492,320		492,320
Set Aside for Prepaid Expenses	12,550	-	12,550
Set Aside for Retro Salary Increases for 2014-15	-	6,300,000	(6,300,000)
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 16,133,724	\$ 21,073,794	\$ (4,940,070)
Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.			



Reconcile to Cash: As with a personal checkbook, the Accounting staff reconciles District cash to the cash balances with the Alameda County Treasurer (the District's "Bank"). District staff has reconciled cash to the last monthly statements provided by the County Treasurer, which is May 2015. Ending General Fund cash is approximately **\$13.6 million**, which is higher than projected at Third Interim.

Other Funds: The District maintains 9 other funds for restricted resources that are accounted for separately. A few of the funds that are worth noting are:

- **Fund 12 – Childhood Development Fund.** This year the General Fund transferred **\$325,000** in support of this fund. The transfer from the District's unrestricted General Fund has been consistent over the past few years. The District also funds some of the program costs through Title 1 Federal funds.
- **Fund 13 – Cafeteria Fund.** The Child Nutrition program budget has been deficit-spending for a few years, but had excess fund balance to draw from. This year, the fund balance was depleted and the unrestricted General Fund transferred **\$746,000** to support the Cafeteria Fund.
- **Fund 67 – Self Insurance Fund.** The District must build the fund balance in this fund to offset the **Incurring But Not Reported (IBNR)** liability of approximately \$30 million. The fund balance increased from \$12.2 M to \$14.0 M during 2014-15, an increase of approximately \$1.8 M.

Operating Results: In addition to the financial results, which are required to be reported by the State, we provide other operating results during the closing. Please see the Appendix in the attached Power Point for operating results for the following:

- Results of individual school sites being within 1% of their budgets
- Energy costs by site type
- Consultant/Vendor information

Board Office Use: Legislative File Info.	
File ID Number	15-1700
Introduction Date	9-9-15
Enactment Number	15-1397
Enactment Date	9/9/15 <i>EW</i>



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Antwan Wilson, Superintendent
Vernon Hal, Senior Business Officer
Ruth Alahydoian, Chief Financial Officer

Board Meeting Date September 9, 2015

Subject Resolution No. 1516-0077 - Annual Statement of All Receipts and Expenditures of the District - 2014-15 Fiscal Year (Unaudited)

Action Requested Approval by the Board of Education of Resolution No. 1516-0077 - Annual Statement of All Receipts and Expenditures of the District for the 2014-2015 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools

Background The Governing Board of each school district shall certify and file the Annual Statement of All Receipts and Expenditures of the District for the preceding fiscal year with the county superintendent of schools on or before September 15 annually. The Statement shall be on the applicable forms prescribed by the Superintendent of Public Instruction, as per Education Code 42100.

Discussion In effort to provide District constituents the Annual Statement of All Receipts and Expenditures of the District for the 2014-15 Fiscal Year (Unaudited Actuals) Report in lay terms, attached hereto, is a summary of the report.

Recommendation Approval by the Board of Education of Resolution No. 1516-0077 - Annual Statement of All Receipts and Expenditures of the District for the 2014-15 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

- Form CA 2014-15 Unaudited Actuals School District Certification
- Form 01 General Fund - Unrestricted and Restricted Expenditures By Object
- Form 11 Adult Education Fund Expenditures By Object
- Form 12 Child Development Fund Expenditures By Object
- Form 13 Cafeteria Special Revenue Fund Expenditures By Object
- Form 14 Deferred Maintenance Fund Expenditures By Object
- Form 21 Building Fund Expenditures By Object
- Form 25 Capital Facilities fund Expenditures By Object
- Form 35 County Facilities Fund Expenditures By Object
- Form 40 Special Reserve Fund for Capital Outlay Projects Expenditures By Object
- Form 51 Bond Interest and Redemption Fund Expenditures By Object

Form 67 Self - Insurance Fund
Form 76 Warrant/Pass-Through Fund
Form 76A Changes in Assets and Liabilities (Warrant/Pass-Through)
Form A Average Daily Attendance
Form CEA Current Expenses Formula - Minimum Classroom Compensation
Form GANN School District Appropriations Limit Calculation
LCFF Calculation Worksheet

Attachments

- Executive Summary Memo
- Resolution No. 1516-0077
- Annual Statement of All Receipts and Expenditures of the District for the 2014-15 Fiscal Year
- PowerPoint Presentation

**RESOLUTION OF
THE BOARD OF EDUCATION
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 1516-0077

2014-2015 Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals), (aka, Closing of the Books)

WHEREAS, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

WHEREAS, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Oakland Unified School District hereby approved the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2014-2015 (unaudited Actuals), attached hereto; and

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

We hereby certify that the foregoing resolution was duly adopted at a meeting of the Board of Education of the Oakland Unified School District held on September 9, 2015, by the following vote:

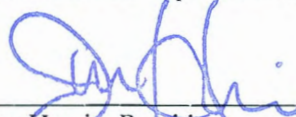
AYES: Roseann Torres, Jumoke Hinton Hodge, Nina Senn, Aimee Eng, Shanthi Gonzales, Vice President Jody London, President James Harris

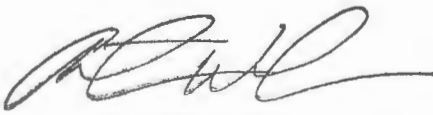
NAYS: None

ABSENT: None

ABSTAINED: None

We hereby certify that the foregoing Resolution was duly adopted at a meeting of the Board of Education of the Oakland Unified School District held on September 9, 2015.

By: 
James Harris, President
Board of Education


Antwan Wilson, Secretary
Board of Education

Board Office Use: Legislative File Info.	
File ID No.	15-1700
Introduction Date	9/9/15
Enactment No.	15-1327
Enactment Date	9/9/15

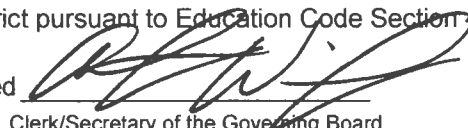
FORM CA

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed



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

Date of Meeting: Sep 09, 2015

To the Superintendent of Public Instruction:

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

Signed _____

County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Jeff Potter

Name
Executive Director - District Advisory Services

Title
(510) 670-4277

Telephone
jpotter@acoe.org

E-mail Address

For School District:

Ruth Alahydoian

Name
Chief Financial Officer

Title
(510) 879-1014

Telephone
ruth.alahydoian@ousd.org

E-mail Address

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$344,371,185.23
	Appropriations Subject to Limit	\$318,140,935.10
	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 Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	5.48%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

FORM 01

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	296,380,356.69	1,902,616.00	298,282,972.69	334,329,669.10	1,922,840.00	336,252,509.10	12.7%
2) Federal Revenue		8100-8299	66,556.82	43,660,321.66	43,726,878.48	71,668.00	42,296,762.64	42,368,430.64	-3.1%
3) Other State Revenue		8300-8599	9,205,086.20	48,211,487.42	57,416,573.62	28,748,642.00	34,123,161.00	62,871,803.00	9.5%
4) Other Local Revenue		8600-8799	24,982,749.29	21,100,083.03	46,082,832.32	29,171,165.00	23,155,121.08	52,326,286.08	13.5%
5) TOTAL, REVENUES			330,634,749.00	114,874,508.11	445,509,257.11	392,321,144.10	101,497,884.72	493,819,028.82	10.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	118,799,795.03	44,459,982.12	163,259,777.15	126,683,886.36	38,562,418.64	165,246,305.00	1.2%
2) Classified Salaries		2000-2999	46,407,808.27	25,209,167.21	71,616,975.48	38,212,789.84	26,847,507.07	65,060,296.91	-9.2%
3) Employee Benefits		3000-3999	66,142,678.00	38,732,111.27	104,874,789.27	72,644,047.43	32,291,009.50	104,935,056.93	0.1%
4) Books and Supplies		4000-4999	8,323,758.71	8,278,769.87	16,602,528.58	18,649,331.65	16,140,781.75	34,790,113.40	109.5%
5) Services and Other Operating Expenditures		5000-5999	32,607,853.61	46,235,019.12	78,842,872.73	29,425,853.92	34,695,551.99	64,121,405.91	-18.7%
6) Capital Outlay		6000-6999	431,928.08	230,398.94	662,327.02	0.00	160,000.00	160,000.00	-75.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,463,065.47	796,850.00	7,259,915.47	6,242,046.00	3,028,319.48	9,270,365.48	27.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,723,805.32)	3,063,122.16	(1,660,683.16)	(4,571,566.63)	3,049,311.63	(1,522,255.00)	-8.3%
9) TOTAL, EXPENDITURES			274,453,081.85	167,005,420.69	441,458,502.54	287,286,388.57	154,774,900.06	442,061,288.63	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			56,181,667.15	(52,130,912.58)	4,050,754.57	105,034,755.53	(53,277,015.34)	51,757,740.19	1177.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	806,341.89	0.00	806,341.89	564,067.00	0.00	564,067.00	-30.0%
b) Transfers Out		7600-7629	1,071,012.83	0.00	1,071,012.83	725,000.00	0.00	725,000.00	-32.3%
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	(53,894,909.64)	53,894,909.64	0.00	(57,807,567.22)	57,807,567.27	0.05	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,159,580.58)	53,894,909.64	(264,670.94)	(57,968,500.22)	57,807,567.27	(160,932.95)	-39.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,022,086.57	1,763,997.06	3,786,083.63	47,066,255.31	4,530,551.93	51,596,807.24	1262.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,037,839.61	11,495,359.99	25,533,199.60	16,133,720.56	13,234,887.85	29,368,608.41	15.0%
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)			14,037,839.61	11,495,359.99	25,533,199.60	16,133,720.56	13,234,887.85	29,368,608.41	15.0%
d) Other Restatements		9795	73,794.38	(24,469.20)	49,325.18	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,111,633.99	11,470,890.79	25,582,524.78	16,133,720.56	13,234,887.85	29,368,608.41	14.8%
2) Ending Balance, June 30 (E + F1e)			16,133,720.56	13,234,887.85	29,368,608.41	63,199,975.87	17,765,439.78	80,965,415.65	175.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	12,549.93	300.00	12,849.93	12,850.00	0.00	12,850.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	13,234,587.85	13,234,587.85	0.00	17,765,439.78	17,765,439.78	34.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			15,971,170.89	0.00	15,971,170.89	0.00	0.00	0.00	-100.0%
Reserve for Economic Uncertainty	0000	9780	8,850,590.31		8,850,590.31				
Reserve for one-time cost of human capi	0000	9780	492,320.00		492,320.00				
Reserve for one-time Early Retirement (F	0000	9780	895,258.00		895,258.00				
Reserve for one-time Compensation to e	0000	9780	585,183.00		585,183.00				
Reserve for one-time Audit & Audit Find	0000	9780	5,147,819.38		5,147,819.38				
	1100	9780							
d) Assigned									
Other Assignments			0.00	0.00	0.00	19,327,987.02	0.00	19,327,987.02	New
Reserve for Economic Uncertainty	0000	9780				8,855,725.78		8,855,725.78	
Reserve for one-time human capital	0000	9780				492,320.00		492,320.00	
Reserve for one-time PARS	0000	9780				895,258.00		895,258.00	
Reserve for one-time compensation	0000	9780				585,183.00		585,183.00	
Reserve for one-time Audits	0000	9780				5,150,000.00		5,150,000.00	
Other reserves	0000	9780				3,349,500.24		3,349,500.24	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.06)	0.00	(0.06)	43,709,138.85	0.00	43,709,138.85	#####

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,469,457.93	1,116,762.92	13,586,220.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	8,378.16	138,549.97	146,928.13				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,142,321.24	23,509,852.66	34,652,173.90				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	8,189,633.18	1,052,302.84	9,221,936.02				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	12,549.93	300.00	12,849.93				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			31,952,340.44	25,817,768.39	57,770,108.83				
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	14,095,507.49	11,498,832.78	25,594,340.27				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,723,112.39	8.06	1,723,120.45				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,084,039.70	1,084,039.70				
6) TOTAL, LIABILITIES			15,818,619.88	12,582,880.54	28,401,500.42				
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)			16,133,720.56	13,234,887.85	29,368,608.41				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	175,202,764.09	0.00	175,202,764.09	220,143,465.10	0.00	220,143,465.10	25.7%
Education Protection Account State Aid - Current Year		8012	50,159,795.00	0.00	50,159,795.00	43,149,815.00	0.00	43,149,815.00	-14.0%
State Aid - Prior Years		8019	(13,916.00)	0.00	(13,916.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	641,450.45	0.00	641,450.45	634,786.00	0.00	634,786.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,618,663.28	0.00	2,618,663.28	2,073,581.00	0.00	2,073,581.00	-20.8%
County & District Taxes Secured Roll Taxes		8041	57,459,077.67	0.00	57,459,077.67	57,159,822.00	0.00	57,159,822.00	-0.5%
Unsecured Roll Taxes		8042	4,196,165.83	0.00	4,196,165.83	5,187,289.00	0.00	5,187,289.00	23.6%
Prior Years' Taxes		8043	(1,803,369.43)	0.00	(1,803,369.43)	95,252.00	0.00	95,252.00	-105.3%
Supplemental Taxes		8044	1,628,966.19	0.00	1,628,966.19	1,743,930.00	0.00	1,743,930.00	7.1%
Education Revenue Augmentation Fund (ERAF)		8045	18,709,160.74	0.00	18,709,160.74	19,801,977.00	0.00	19,801,977.00	5.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,359,694.87	0.00	10,359,694.87	6,312,309.00	0.00	6,312,309.00	-39.1%
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			319,158,452.69	0.00	319,158,452.69	356,302,226.10	0.00	356,302,226.10	11.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	(1,000,000.00)		(1,000,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(21,778,096.00)	0.00	(21,778,096.00)	(20,972,557.00)	0.00	(20,972,557.00)	-3.7%
Property Taxes Transfers		8097	0.00	1,902,616.00	1,902,616.00	0.00	1,922,840.00	1,922,840.00	1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			296,380,356.69	1,902,616.00	298,282,972.69	334,329,669.10	1,922,840.00	336,252,509.10	12.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	15,866.82	0.00	15,866.82	15,867.00	0.00	15,867.00	0.0%
Special Education Entitlement		8181	0.00	7,522,190.06	7,522,190.06	0.00	8,078,462.25	8,078,462.25	7.4%
Special Education Discretionary Grants		8182	0.00	1,338,485.72	1,338,485.72	0.00	1,217,964.75	1,217,964.75	-9.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	5,111.00	0.00	5,111.00	New
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		15,928,897.10	15,928,897.10		16,601,727.00	16,601,727.00	4.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		23,617.44	23,617.44		0.00	0.00	-100.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,632,450.25	3,632,450.25		4,106,050.00	4,106,050.00	13.0%
NCLB: Title III, Immigrant Education Program	4201	8290		243,031.11	243,031.11		133,708.00	133,708.00	-45.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,173,556.04	1,173,556.04		877,741.00	877,741.00	-25.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		9,003,939.86	9,003,939.86		6,349,700.00	6,349,700.00	-29.5%
Vocational and Applied Technology Education	3500-3699	8290		526,475.29	526,475.29		500,000.00	500,000.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290		70,469.48	70,469.48		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	50,690.00	4,197,209.31	4,247,899.31	50,690.00	4,431,409.64	4,482,099.64	5.5%
TOTAL, FEDERAL REVENUE			66,556.82	43,660,321.68	43,726,878.48	71,668.00	42,296,762.64	42,368,430.64	-3.1%
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		21,511,252.00	21,511,252.00		21,719,269.00	21,719,269.00	1.0%
Prior Years	6500	8319		661,951.00	661,951.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(4.00)	0.00	(4.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,569,677.00	0.00	3,569,677.00	1,219,584.00	0.00	1,219,584.00	-65.8%
Lottery - Unrestricted and Instructional Materials		8560	5,491,781.06	1,496,363.82	6,988,144.88	5,268,791.00	1,222,368.00	6,491,159.00	-7.1%
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		7,822,479.75	7,822,479.75		7,788,730.00	7,788,730.00	-0.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		262,203.32	262,203.32		254,936.00	254,936.00	-2.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		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		4,234,412.00	4,234,412.00		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	143,632.14	12,222,825.53	12,366,457.67	22,260,267.00	3,137,858.00	25,398,125.00	105.4%
TOTAL, OTHER STATE REVENUE			9,205,086.20	48,211,487.42	57,416,573.62	28,748,642.00	34,123,161.00	62,871,803.00	9.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	20,707,649.87	0.00	20,707,649.87	20,700,766.00	12,075,722.00	32,776,488.00	58.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	3,614,666.00	0.00	3,614,666.00	New
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									
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	878,491.21	0.00	878,491.21	1,077,519.00	0.00	1,077,519.00	22.7%
Interest		8660	74,118.58	0.00	74,118.58	162,585.00	0.00	162,585.00	119.4%
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									
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	821,176.00	0.00	821,176.00	873,938.00	0.00	873,938.00	6.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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%
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	2,501,313.63	21,100,083.03	23,601,396.66	2,741,691.00	11,079,399.08	13,821,090.08	-41.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		6781-8783	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			24,982,749.29	21,100,083.03	46,082,832.32	29,171,165.00	23,155,121.08	52,326,286.08	13.5%
TOTAL REVENUES			330,634,749.00	114,874,508.11	445,509,257.11	392,321,144.10	101,497,884.72	493,819,028.82	10.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	100,187,352.35	33,313,735.53	133,501,087.88	106,376,188.04	29,073,402.40	135,449,590.44	1.5%
Certificated Pupil Support Salaries		1200	3,101,930.30	5,750,787.81	8,852,718.11	3,725,499.50	5,752,723.85	9,478,223.35	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	15,261,544.31	3,330,101.20	18,591,645.51	15,715,182.57	1,558,555.37	17,273,737.94	-7.1%
Other Certificated Salaries		1900	248,968.07	2,065,357.58	2,314,325.65	867,016.25	2,177,737.02	3,044,753.27	31.6%
TOTAL, CERTIFICATED SALARIES			118,799,795.03	44,459,982.12	163,259,777.15	126,683,886.36	38,562,418.64	165,246,305.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	476,965.00	11,565,965.97	12,042,930.97	297,480.44	9,511,343.54	9,808,823.98	-18.6%
Classified Support Salaries		2200	16,175,452.30	4,458,867.27	20,634,319.57	14,573,555.15	7,381,246.51	21,934,801.66	6.3%
Classified Supervisors' and Administrators' Salaries		2300	15,139,680.91	6,757,682.79	21,897,363.70	9,661,823.64	7,971,865.38	17,633,689.02	-19.5%
Clerical, Technical and Office Salaries		2400	13,811,508.10	2,329,611.26	16,141,119.36	12,722,880.40	1,857,351.64	14,580,232.04	-9.7%
Other Classified Salaries		2900	804,201.96	97,039.92	901,241.88	957,050.21	145,700.00	1,102,750.21	22.4%
TOTAL, CLASSIFIED SALARIES			46,407,808.27	25,209,167.21	71,616,975.48	38,212,789.84	26,847,507.07	65,060,296.91	-9.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,140,010.88	12,311,587.99	22,451,598.87	11,277,090.54	3,994,277.92	15,271,368.46	-32.0%
PERS		3201-3202	4,851,866.82	2,769,709.35	7,621,575.97	5,279,740.07	3,361,953.11	8,641,693.18	13.4%
OASDI/Medicare/Alternative		3301-3302	5,083,227.83	2,523,465.56	7,606,693.39	5,466,819.07	2,846,546.49	8,313,365.56	9.3%
Health and Welfare Benefits		3401-3402	34,027,315.33	15,878,466.83	49,905,782.16	38,271,718.93	16,699,621.67	54,971,340.60	10.2%
Unemployment Insurance		3501-3502	176,944.81	74,757.23	251,702.04	271,539.24	110,959.73	382,498.97	52.0%
Workers' Compensation		3601-3602	10,297,734.42	4,373,552.20	14,671,286.62	10,609,515.71	4,222,328.27	14,831,843.98	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,565,578.11	800,572.11	2,366,150.22	1,467,623.87	1,055,322.31	2,522,946.18	6.6%
TOTAL, EMPLOYEE BENEFITS			66,142,678.00	38,732,111.27	104,874,789.27	72,644,047.43	32,291,009.50	104,935,056.93	0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	156,714.06	1,177,201.89	1,333,915.95	68,000.00	0.00	68,000.00	-94.9%
Books and Other Reference Materials		4200	374,632.44	685,533.36	1,060,165.80	300,678.33	112,701.55	413,379.88	-61.0%
Materials and Supplies		4300	6,350,859.40	4,373,688.85	10,724,548.25	17,917,688.35	15,718,752.55	33,636,440.90	213.6%
Noncapitalized Equipment		4400	1,441,552.81	2,042,345.77	3,483,898.58	362,964.97	309,327.65	672,292.62	-80.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,323,758.71	8,278,789.87	16,602,528.58	18,649,331.65	16,140,781.75	34,790,113.40	109.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,478.72	11,738,007.61	11,740,486.33	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	822,048.72	1,061,947.36	1,883,996.08	444,905.09	376,262.27	821,167.36	-56.4%
Dues and Memberships		5300	175,202.22	198,346.99	373,549.21	229,830.00	105,600.00	335,430.00	-10.2%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,974,488.08	105,574.21	8,080,062.29	8,358,984.63	100,000.00	8,458,984.63	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,244,925.11	1,410,518.70	2,655,443.81	1,209,777.25	948,585.00	2,158,362.25	-18.7%
Transfers of Direct Costs		5710	(2,094,301.57)	2,094,308.11	6.54	(1,376,210.45)	1,376,210.45	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(717,661.18)	45,724.18	(671,937.00)	(770,947.24)	54,300.02	(716,647.22)	6.7%
Professional/Consulting Services and Operating Expenditures		5800	23,802,726.02	29,557,844.91	53,360,570.93	20,479,321.56	31,706,773.41	52,186,094.97	-2.2%
Communications		5900	1,397,947.49	22,747.05	1,420,694.54	850,193.08	27,820.84	878,013.92	-38.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,607,853.61	46,235,019.12	78,842,872.73	29,425,853.92	34,695,551.99	64,121,405.91	-18.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2016-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	3,158.51	0.00	3,158.51	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,122.69	14,533.20	134,655.89	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	308,646.88	215,865.74	524,512.62	0.00	160,000.00	160,000.00	-69.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			431,928.08	230,398.94	662,327.02	0.00	160,000.00	160,000.00	-75.8%
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	93,568.00	0.00	93,568.00	91,569.00	0.00	91,569.00	-2.1%
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	796,850.00	796,850.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	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	199,193.00	0.00	199,193.00	65,000.00	3,028,319.48	3,093,319.48	1452.9%
All Other Transfers Out to All Others		7299	190,165.06	0.00	190,165.06	100,000.00	0.00	100,000.00	-47.4%
Debt Service									
Debt Service - Interest		7438	1,135,640.41	0.00	1,135,640.41	1,393,034.00	0.00	1,393,034.00	22.7%
Other Debt Service - Principal		7439	4,844,499.00	0.00	4,844,499.00	4,592,443.00	0.00	4,592,443.00	-5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,463,065.47	796,850.00	7,259,915.47	6,242,046.00	3,028,319.48	9,270,365.48	27.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,063,122.16)	3,063,122.16	0.00	(3,049,311.63)	3,049,311.63	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,660,683.16)	0.00	(1,660,683.16)	(1,522,255.00)	0.00	(1,522,255.00)	-8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,723,805.32)	3,063,122.16	(1,660,683.16)	(4,571,566.63)	3,049,311.63	(1,522,255.00)	-8.3%
TOTAL, EXPENDITURES			274,453,081.85	167,005,420.69	441,458,502.54	287,286,388.57	154,774,900.06	442,061,288.63	0.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	806,341.89	0.00	806,341.89	564,067.00	0.00	564,067.00	-30.0%
(a) TOTAL, INTERFUND TRANSFERS IN			806,341.89	0.00	806,341.89	564,067.00	0.00	564,067.00	-30.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	325,000.00	0.00	325,000.00	0.00	0.00	0.00	-100.0%
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	746,012.83	0.00	746,012.83	725,000.00	0.00	725,000.00	-2.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,071,012.83	0.00	1,071,012.83	725,000.00	0.00	725,000.00	-32.3%
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%
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	(53,894,909.64)	53,894,909.64	0.00	(57,807,567.22)	57,807,567.22	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.05	0.05	New
(e) TOTAL, CONTRIBUTIONS			(53,894,909.64)	53,894,909.64	0.00	(57,807,567.22)	57,807,567.27	0.05	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(54,159,580.58)	53,894,909.64	(264,670.94)	(57,968,500.22)	57,807,567.27	(160,932.95)	-39.2%

FORM 11

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	0.0%
2) Federal Revenue		8100-8299	331,790.00	141,402.98	-57.4%
3) Other State Revenue		8300-8599	100,963.12	0.00	-100.0%
4) Other Local Revenue		8600-8799	429,883.71	112,840.00	-73.8%
5) TOTAL, REVENUES			1,862,636.83	1,254,242.98	-32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	928,983.61	654,878.78	-29.5%
2) Classified Salaries		2000-2999	257,755.92	162,131.80	-37.1%
3) Employee Benefits		3000-3999	425,198.00	329,994.40	-22.4%
4) Books and Supplies		4000-4999	52,907.16	166,468.02	214.6%
5) Services and Other Operating Expenditures		5000-5999	38,435.16	(59,230.02)	-254.1%
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	67,485.59	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,770,765.44	1,254,242.98	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			91,871.39	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)			91,871.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,658.02	586,354.28	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			458,658.02	586,354.28	27.8%
d) Other Restatements		9795	35,824.87	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			494,482.89	586,354.28	18.6%
2) Ending Balance, June 30 (E + F1e)			586,354.28	586,354.28	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	453,214.80	453,214.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	133,139.48	0.00	-100.0%
Restricted	0000	9760	133,139.48		
d) Assigned					
Other Assignments		9780	0.00	133,139.48	New
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	534,746.61		
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	208,735.25		
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			743,481.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	90,821.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	66,306.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			157,127.58		
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)			586,354.28		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,000,000.00	1,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	1,000,000.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	331,790.00	141,402.98	-57.4%
TOTAL, FEDERAL REVENUE			331,790.00	141,402.98	-57.4%
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	100,963.12	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			100,963.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,467.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	428,416.50	112,840.00	-73.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			429,883.71	112,840.00	-73.8%
TOTAL, REVENUES			1,862,636.83	1,254,242.98	-32.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	585,010.97	448,185.22	-23.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	229,021.76	102,431.57	-55.3%
Other Certificated Salaries		1900	114,950.88	104,261.99	-9.3%
TOTAL, CERTIFICATED SALARIES			928,983.61	654,878.78	-29.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	96,162.81	30,000.00	-68.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	76,607.31	68,947.61	-10.0%
Clerical, Technical and Office Salaries		2400	84,985.80	63,184.19	-25.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			257,755.92	162,131.80	-37.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	113,688.46	61,930.03	-45.5%
PERS		3201-3202	16,243.87	15,693.22	-3.4%
OASDI/Medicare/Alternative		3301-3302	30,138.37	18,553.54	-38.4%
Health and Welfare Benefits		3401-3402	183,279.87	175,961.76	-4.0%
Unemployment Insurance		3501-3502	1,265.50	1,854.75	46.6%
Workers' Compensation		3601-3602	74,165.90	51,063.16	-31.2%
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	6,416.03	4,937.94	-23.0%
TOTAL, EMPLOYEE BENEFITS			425,198.00	329,994.40	-22.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,407.06	0.00	-100.0%
Materials and Supplies		4300	39,079.54	166,468.02	326.0%
Noncapitalized Equipment		4400	4,420.56	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			52,907.16	166,468.02	214.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,350.78	2,000.00	-89.7%
Dues and Memberships		5300	1,371.88	1,070.00	-22.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,615.44	5,000.00	-11.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(61,828.29)	(67,300.02)	8.8%
Professional/Consulting Services and Operating Expenditures		5800	73,554.48	0.00	-100.0%
Communications		5900	366.87	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,435.16	(59,230.02)	-254.1%
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	67,485.59	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,485.59	0.00	-100.0%
TOTAL, EXPENDITURES			1,770,765.44	1,254,242.98	-29.2%

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

FORM 12

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,132,897.11	2,580,722.00	127.8%
3) Other State Revenue		8300-8599	9,541,527.81	9,149,832.00	-4.1%
4) Other Local Revenue		8600-8799	511,513.01	0.00	-100.0%
5) TOTAL, REVENUES			11,185,937.93	11,730,554.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,722,325.42	3,156,104.75	15.9%
2) Classified Salaries		2000-2999	2,885,588.46	2,926,898.97	1.4%
3) Employee Benefits		3000-3999	3,141,517.29	3,720,361.62	18.4%
4) Books and Supplies		4000-4999	96,515.25	59,663.66	-38.2%
5) Services and Other Operating Expenditures		5000-5999	2,004,709.19	1,202,973.00	-40.0%
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	594,703.50	607,328.00	2.1%
9) TOTAL, EXPENDITURES			11,445,359.11	11,673,330.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(259,421.18)	57,224.00	-122.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	325,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,224.00	57,224.00	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			267,776.00	(57,224.00)	-121.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,354.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,721.68	10,361.56	501.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721.68	10,361.56	501.8%
d) Other Restatements		9795	285.06	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,006.74	10,361.56	416.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,222.73	2,222.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,138.83	0.00	-100.0%
Restricted	0000	9760	8,138.83		
d) Assigned					
Other Assignments		9780	0.00	8,138.83	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,522,766.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	86,124.47		
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	329,346.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	975,501.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,913,739.35		
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	483,173.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,420,204.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,903,377.79		
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)			10,361.56		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,132,897.11	2,580,722.00	127.8%
TOTAL, FEDERAL REVENUE			1,132,897.11	2,580,722.00	127.8%
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	9,418,061.28	9,149,832.00	-2.8%
All Other State Revenue	All Other	8590	123,466.53	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,541,527.81	9,149,832.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	251,640.74	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	259,872.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			511,513.01	0.00	-100.0%
TOTAL, REVENUES			11,185,937.93	11,730,554.00	4.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,309,009.41	2,756,602.45	19.4%
Certificated Pupil Support Salaries		1200	3,896.31	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	409,419.70	399,502.30	-2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,722,325.42	3,156,104.75	15.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,352,257.64	2,410,502.75	2.5%
Classified Support Salaries		2200	2,722.94	1,500.00	-44.9%
Classified Supervisors' and Administrators' Salaries		2300	188,465.71	187,983.72	-0.3%
Clerical, Technical and Office Salaries		2400	342,142.17	326,912.50	-4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,885,588.46	2,926,898.97	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	310,224.32	298,330.37	-3.8%
PERS		3201-3202	357,210.80	387,406.21	8.5%
OASDI/Medicare/Alternative		3301-3302	291,664.39	281,045.37	-3.6%
Health and Welfare Benefits		3401-3402	1,766,769.53	2,273,024.89	28.7%
Unemployment Insurance		3501-3502	6,009.36	9,907.82	64.9%
Workers' Compensation		3601-3602	350,615.25	382,861.86	9.2%
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	59,023.64	87,785.10	48.7%
TOTAL, EMPLOYEE BENEFITS			3,141,517.29	3,720,361.62	18.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,971.63	0.00	-100.0%
Materials and Supplies		4300	92,543.62	59,663.66	-35.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,515.25	59,663.66	-38.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	378,084.87	0.00	-100.0%
Travel and Conferences		5200	10,832.70	4,000.00	-63.1%
Dues and Memberships		5300	90.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,382.01	245,000.00	-10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,241.32	20,000.00	-66.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,151,362.55	901,973.00	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	132,715.74	32,000.00	-75.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,004,709.19	1,202,973.00	-40.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	594,703.50	607,328.00	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			594,703.50	607,328.00	2.1%
TOTAL, EXPENDITURES			11,445,359.11	11,673,330.00	2.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	325,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			325,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,224.00	57,224.00	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)			267,776.00	(57,224.00)	-121.4%

FORM 13

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	16,264,008.69	16,269,025.00	0.0%
3) Other State Revenue		8300-8599	1,037,391.97	1,016,189.00	-2.0%
4) Other Local Revenue		8600-8799	730,780.94	604,763.00	-17.2%
5) TOTAL, REVENUES			18,032,181.60	17,889,977.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,152,617.95	5,003,781.83	-2.9%
3) Employee Benefits		3000-3999	2,666,785.69	3,604,557.06	35.2%
4) Books and Supplies		4000-4999	10,040,105.08	8,665,893.87	-13.7%
5) Services and Other Operating Expenditures		5000-5999	(181,016.13)	218,974.24	-221.0%
6) Capital Outlay		6000-6999	74,817.89	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	998,494.07	914,927.00	-8.4%
9) TOTAL, EXPENDITURES			18,751,804.55	18,408,134.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(719,622.95)	(518,157.00)	-28.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	746,012.83	725,000.00	-2.8%
b) Transfers Out		7600-7629	206,843.00	206,843.00	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			539,169.83	518,157.00	-3.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,453.12)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,028.19	3,834.35	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,028.19	3,834.35	-98.2%
d) Other Restatements		9795	(24,740.72)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,287.47	3,834.35	-97.9%
2) Ending Balance, June 30 (E + F1e)			3,834.35	3,834.35	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	3,810.48	3,810.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	23.87	0.00	-100.0%
Restricted	0000	9760	23.87		
d) Assigned					
Other Assignments		9780	0.00	23.87	New
Restricted	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,142,750.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	47,829.07		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	15,858.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,514,728.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	747,619.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,468,786.85		
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	966,251.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,493,701.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,464,952.50		
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)			3,834.35		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,119,142.41	16,152,182.00	0.2%
All Other Federal Revenue		8290	144,866.28	116,843.00	-19.3%
TOTAL, FEDERAL REVENUE			16,264,008.69	16,269,025.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	1,037,391.97	1,016,189.00	-2.0%
TOTAL, OTHER STATE REVENUE			1,037,391.97	1,016,189.00	-2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	514,661.25	475,034.00	-7.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,733.93	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	212,385.76	129,729.00	-38.9%
TOTAL, OTHER LOCAL REVENUE			730,780.94	604,763.00	-17.2%
TOTAL, REVENUES			18,032,181.60	17,889,977.00	-0.8%

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	3,878,944.72	3,693,294.27	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	891,238.65	1,025,724.30	15.1%
Clerical, Technical and Office Salaries		2400	322,636.07	244,763.26	-24.1%
Other Classified Salaries		2900	59,798.51	40,000.00	-33.1%
TOTAL, CLASSIFIED SALARIES			5,152,617.95	5,003,781.83	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,918.68	52,847.10	1710.7%
PERS		3201-3202	441,209.79	524,403.81	18.9%
OASDI/Medicare/Alternative		3301-3302	357,570.44	355,094.11	-0.7%
Health and Welfare Benefits		3401-3402	1,357,753.28	2,103,102.52	54.9%
Unemployment Insurance		3501-3502	5,448.55	11,183.33	105.3%
Workers' Compensation		3601-3602	317,927.27	318,472.20	0.2%
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	183,957.68	239,453.99	30.2%
TOTAL, EMPLOYEE BENEFITS			2,666,785.69	3,604,557.06	35.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	810,875.85	1,342,704.82	65.6%
Noncapitalized Equipment		4400	87,414.71	105,000.00	20.1%
Food		4700	9,141,814.52	7,218,189.05	-21.0%
TOTAL, BOOKS AND SUPPLIES			10,040,105.08	8,665,893.87	-13.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,991.40	37,500.00	25.0%
Dues and Memberships		5300	0.00	500.00	New
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	149,717.46	140,500.00	-6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(507,187.25)	(118,025.76)	-76.7%
Professional/Consulting Services and Operating Expenditures		5800	145,681.41	158,000.00	8.5%
Communications		5900	780.85	500.00	-36.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(181,016.13)	218,974.24	-221.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	74,817.89	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,817.89	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	998,494.07	914,927.00	-8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			998,494.07	914,927.00	-8.4%
TOTAL, EXPENDITURES			18,751,804.55	18,408,134.00	-1.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	746,012.83	725,000.00	-2.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			746,012.83	725,000.00	-2.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,843.00	206,843.00	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)			539,169.83	518,157.00	-3.9%

FORM 14

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	4,091.27	0.00	-100.0%
5) TOTAL, REVENUES			4,091.27	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	916,499.45	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			916,499.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(912,408.18)	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)			(912,408.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,795,815.02	1,883,406.84	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,795,815.02	1,883,406.84	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,795,815.02	1,883,406.84	-32.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,883,406.84	0.00	-100.0%
Restricted	0000	9760	1,883,406.84		
d) Assigned					
Other Assignments		9780	0.00	1,883,406.84	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,955,895.50		
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	1,471.37		
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			1,957,366.87		
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	73,960.03		
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			73,960.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,883,406.84		

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	4,091.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,091.27	0.00	-100.0%
TOTAL, REVENUES			4,091.27	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	72,925.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	843,574.45	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			916,499.45	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			916,499.45	0.00	-100.0%

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

FORM 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	382,215.92	0.00	-100.0%
5) TOTAL, REVENUES			382,216.92	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,669,748.92	2,552,423.55	52.9%
3) Employee Benefits		3000-3999	723,227.61	1,152,150.95	59.3%
4) Books and Supplies		4000-4999	426,666.33	63.12	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,341,006.77	3,630,272.56	-50.5%
6) Capital Outlay		6000-6999	47,281,274.97	65,000,000.00	37.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,441,924.60	72,334,910.18	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(57,059,707.68)	(72,334,910.18)	26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	160,000,000.00	New
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	160,000,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,059,707.68)	87,665,089.82	-253.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,438,168.70	75,830,750.84	-41.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,438,168.70	75,830,750.84	-41.0%
d) Other Restatements		9795	4,452,289.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,890,458.52	75,830,750.84	-42.9%
2) Ending Balance, June 30 (E + F1e)			75,830,750.84	163,495,840.66	115.6%
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	71,051,658.35	158,716,748.17	123.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,779,092.49	0.00	-100.0%
Restricted	0000	9760	4,779,092.49		
d) Assigned					
Other Assignments		9780	0.00	4,779,092.49	New
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	88,340,133.63		
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	66,874.93		
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			88,407,008.56		
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	8,380,790.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,195,467.28		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,576,257.72		
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)			75,830,750.84		

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	1.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1.00	0.00	-100.0%
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	358,313.56	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	23,902.36	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			382,215.92	0.00	-100.0%
TOTAL, REVENUES			382,216.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	67,941.15	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,326,025.09	2,125,825.90	60.3%
Clerical, Technical and Office Salaries		2400	275,782.68	426,597.65	54.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,669,748.92	2,552,423.55	52.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2.07	0.00	-100.0%
PERS		3201-3202	187,023.79	300,017.77	60.4%
OASDI/Medicare/Alternative		3301-3302	124,091.54	193,857.69	56.2%
Health and Welfare Benefits		3401-3402	285,237.16	470,378.50	64.9%
Unemployment Insurance		3501-3502	1,784.57	2,711.46	51.9%
Workers' Compensation		3601-3602	104,164.84	158,380.45	52.0%
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	20,923.64	26,805.08	28.1%
TOTAL, EMPLOYEE BENEFITS			723,227.61	1,152,150.95	59.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,177.40	63.12	-99.5%
Noncapitalized Equipment		4400	413,488.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			426,666.33	63.12	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,152.15	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	394.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,087,430.34	3,630,272.56	-48.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,341,006.77	3,630,272.56	-50.5%
CAPITAL OUTLAY					
Land		6100	400,029.32	0.00	-100.0%
Land Improvements		6170	465,152.11	0.00	-100.0%
Buildings and Improvements of Buildings		6200	46,191,101.03	65,000,000.00	40.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	224,992.51	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,281,274.97	65,000,000.00	37.5%
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			57,441,924.60	72,334,910.18	25.9%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	160,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	160,000,000.00	New
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	160,000,000.00	New

FORM 25

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	7,188,917.35	1,409,000.00	-80.4%
5) TOTAL, REVENUES			7,188,917.35	1,409,000.00	-80.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,862,687.24	0.00	-100.0%
3) Employee Benefits		3000-3999	1,334,986.37	0.00	-100.0%
4) Books and Supplies		4000-4999	19,986.52	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	138,643.62	200,000.00	44.3%
6) Capital Outlay		6000-6999	3,000,543.97	600,000.00	-80.0%
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			7,356,847.72	800,000.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,930.37)	609,000.00	-462.7%
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)			(167,930.37)	609,000.00	-462.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,553,056.18	3,381,165.58	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,553,056.18	3,381,165.58	-4.8%
d) Other Restatements		9795	(3,960.23)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,549,095.95	3,381,165.58	-4.7%
2) Ending Balance, June 30 (E + F1e)			3,381,165.58	3,990,165.58	18.0%
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	35,549.93	35,549.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,345,615.65	3,109,734.12	-7.1%
Restricted	0000	9760	3,345,615.65		
d) Assigned					
Other Assignments		9780	0.00	844,881.53	New
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	3,810,119.93		
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	617,021.31		
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			4,427,141.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	231,623.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	814,351.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,045,975.66		
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)			3,381,165.58		

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	4,119,222.22	0.00	-100.0%
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	6,872.78	9,000.00	31.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	3,024,693.50	1,400,000.00	-53.7%
Other Local Revenue All Other Local Revenue					
		8699	38,128.85	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,188,917.35	1,409,000.00	-80.4%
TOTAL, REVENUES			7,188,917.35	1,409,000.00	-80.4%

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	2,844,350.18	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	16,211.03	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	2,126.03	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,862,687.24	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	270,777.77	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	174,691.34	0.00	-100.0%
Health and Welfare Benefits		3401-3402	519,732.94	0.00	-100.0%
Unemployment Insurance		3501-3502	2,695.31	0.00	-100.0%
Workers' Compensation		3601-3602	144,068.50	0.00	-100.0%
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	223,020.51	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,334,986.37	0.00	-100.0%
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	19,986.52	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,986.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,048.90	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	51,594.72	200,000.00	287.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,643.62	200,000.00	44.3%
CAPITAL OUTLAY					
Land		6100	19,014.64	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,975,539.78	600,000.00	-79.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,989.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,543.97	600,000.00	-80.0%
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			7,356,847.72	800,000.00	-89.1%

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

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,660.96	0.00	-100.0%
5) TOTAL, REVENUES			139,660.96	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	307,948.15	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			307,948.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(168,287.19)	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)			(168,287.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,790,632.79	9,662,513.54	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,790,632.79	9,662,513.54	-1.3%
d) Other Restatements		9795	40,167.94	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,830,800.73	9,662,513.54	-1.7%
2) Ending Balance, June 30 (E + F1e)			9,662,513.54	9,662,513.54	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	9,596,956.56	9,596,956.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	65,556.98	27,492.70	-58.1%
Restricted	0000	9760	65,556.98		
d) Assigned					
Other Assignments		9780	0.00	38,064.28	New
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	6,227,687.45		
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	4,691.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,195,467.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,427,846.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	765,332.88		
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			765,332.88		
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)			9,662,513.54		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,382.10	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	127,278.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,660.96	0.00	-100.0%
TOTAL, REVENUES			139,660.96	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	307,948.15	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			307,948.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			307,948.15	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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%

FORM 40

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,980.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,479,441.05	1,660,491.32	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,479,441.05	1,660,491.32	12.2%
d) Other Restatements		9795	(9,930.03)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,469,511.02	1,660,491.32	13.0%
2) Ending Balance, June 30 (E + F1e)			1,660,491.32	1,660,491.32	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	1,245,123.04	1,245,123.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	415,368.28	0.00	-100.0%
Restricted	0000	9760	415,368.28		
d) Assigned					
Other Assignments		9780	0.00	415,368.28	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,692,630.16		
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	41,166.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,733,796.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	73,305.43		
6) TOTAL, LIABILITIES			73,305.43		
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)			1,660,491.32		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,549.28	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	227,423.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			231,972.53	0.00	-100.0%
TOTAL, REVENUES			231,972.53	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	1,571.38	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,571.38	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	35,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,420.85	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			4,420.85	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,992.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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	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%

FORM 51

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	3,261,084.19	3,515,993.76	7.8%
3) Other State Revenue		8300-8599	658,309.62	675,000.00	2.5%
4) Other Local Revenue		8600-8799	84,023,208.63	78,919,066.84	-6.1%
5) TOTAL, REVENUES			87,942,602.44	83,110,060.60	-5.5%
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	80,573,921.89	80,057,321.90	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,573,921.89	80,057,321.90	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,368,680.55	3,052,738.70	-58.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,368,680.55	3,052,738.70	-58.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,301,295.31	78,669,975.86	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,301,295.31	78,669,975.86	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,301,295.31	78,669,975.86	10.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,649,902.62	81,702,641.32	3.9%
c) Committed					
Stabilization Arrangements					
Other Commitments		9760	20,073.24	0.00	-100.0%
Restricted	0000	9760	20,073.24		
d) Assigned					
Other Assignments		9780	0.00	20,073.24	New
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	78,624,307.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,668.34		
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			78,669,975.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	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)			78,669,975.86		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,261,084.19	3,515,993.76	7.8%
TOTAL, FEDERAL REVENUE			3,261,084.19	3,515,993.76	7.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	658,309.62	675,000.00	2.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			658,309.62	675,000.00	2.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	72,271,498.15	68,766,328.14	-4.9%
Unsecured Roll		8612	4,814,809.25	3,700,000.00	-23.2%
Prior Years' Taxes		8613	1,014,354.61	1,900,000.00	87.3%
Supplemental Taxes		8614	2,721,157.06	1,400,000.00	-48.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	157,174.62	108,523.76	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,044,214.94	3,044,214.94	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,023,208.63	78,919,066.84	-6.1%
TOTAL, REVENUES			87,942,602.44	83,110,060.60	-5.5%

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	34,719,214.94	35,629,214.94	2.6%
Bond Interest and Other Service Charges		7434	45,854,706.95	44,428,106.96	-3.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,573,921.89	80,057,321.90	-0.6%
TOTAL, EXPENDITURES			80,573,921.89	80,057,321.90	-0.6%

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

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	22,544,281.99	22,675,783.90	0.6%
5) TOTAL, REVENUES			22,544,281.99	22,675,783.90	0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	761,978.93	770,190.39	1.1%
3) Employee Benefits		3000-3999	284,855.80	323,429.73	13.5%
4) Books and Supplies		4000-4999	69,304.75	125,000.00	80.4%
5) Services and Other Operating Expenses		5000-5999	19,402,327.74	17,800,000.00	-8.3%
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			20,518,467.22	19,018,620.12	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,025,814.77	3,657,163.78	80.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	542,274.89	300,000.00	-44.7%
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			(542,274.89)	(300,000.00)	-44.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,483,539.88	3,357,163.78	126.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,186,916.30	13,670,456.18	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,186,916.30	13,670,456.18	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,186,916.30	13,670,456.18	12.2%
2) Ending Net Position, June 30 (E + F1e)			13,670,456.18	17,027,619.96	24.6%
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	13,670,456.18	17,027,619.96	24.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,011,513.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	202.16		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	440,852.64		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,423,883.95		
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			14,876,452.53		
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	783,624.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	422,371.85		
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			1,205,996.35		
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)			13,670,456.18		

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	29,498.79	16,200.00	-45.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,868,500.98	20,759,583.90	4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,646,282.22	1,900,000.00	-28.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,544,281.99	22,675,783.90	0.6%
TOTAL, REVENUES			22,544,281.99	22,675,783.90	0.6%

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	70,241.31	73,215.37	4.2%
Classified Supervisors' and Administrators' Salaries		2300	547,410.95	646,532.69	18.1%
Clerical, Technical and Office Salaries		2400	144,326.67	50,442.33	-65.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			761,978.93	770,190.39	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,742.31	91,276.68	11.7%
OASDI/Medicare/Alternative		3301-3302	55,681.94	58,919.54	5.8%
Health and Welfare Benefits		3401-3402	91,059.68	116,190.18	27.6%
Unemployment Insurance		3501-3502	804.58	824.09	2.4%
Workers' Compensation		3601-3602	45,675.59	48,136.90	5.4%
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	9,891.70	8,082.34	-18.3%
TOTAL, EMPLOYEE BENEFITS			284,855.80	323,429.73	13.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,129.97	125,000.00	111.4%
Noncapitalized Equipment		4400	10,174.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			69,304.75	125,000.00	80.4%

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	1,567.57	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,481,700.00	2,600,000.00	4.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,572,555.80	1,519,700.00	-3.4%
Transfers of Direct Costs - Interfund		5750	2,146.84	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,344,357.53	13,680,300.00	-10.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,402,327.74	17,800,000.00	-8.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			20,518,467.22	19,018,620.12	-7.3%

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	542,274.89	300,000.00	-44.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			542,274.89	300,000.00	-44.7%
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)			(542,274.89)	(300,000.00)	-44.7%

FORM 76

Description	Object Codes	2014-15 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	13,685,283.46
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	9,831.46
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	456,059.01
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		14,151,173.93
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	14,151,173.93
3) TOTAL, LIABILITIES (Must equal A5)		14,151,173.93

FORM 76A

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	13,685,283.46		13,685,283.46			13,685,283.46
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	9,831.46		9,831.46			9,831.46
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	456,059.01		456,059.01			456,059.01
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		14,151,173.93	0.00	14,151,173.93	0.00	0.00	14,151,173.93
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	14,151,173.93		14,151,173.93			14,151,173.93
TOTAL, LIABILITIES		14,151,173.93	0.00	14,151,173.93	0.00	0.00	14,151,173.93

FORM A

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,388.10	35,257.17	35,388.10	35,286.74	35,286.74	35,286.74
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)	35,388.10	35,257.17	35,388.10	35,286.74	35,286.74	35,286.74
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)	35,388.10	35,257.17	35,388.10	35,286.74	35,286.74	35,286.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

FORM CEA

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	163,259,777.15	301	0.00	303	163,259,777.15	305	5,386,879.94	7,893,404.38	307	155,366,372.77	309
2000 - Classified Salaries	71,616,975.48	311	923,637.26	313	70,693,338.22	315	886,303.82	3,307,907.14	317	67,385,431.08	319
3000 - Employee Benefits (Excluding 3800)	104,874,789.27	321	203,571.01	323	104,671,218.26	325	2,327,308.12	4,033,749.62	327	100,637,468.64	329
4000 - Books, Supplies Equip Replace. (6500)	16,602,528.58	331	81,432.41	333	16,521,096.17	335	2,153,766.94	3,229,396.92	337	13,291,699.25	339
5000 - Services... & 7300 - Indirect Costs	77,182,189.57	341	14,364,930.25	343	62,817,259.32	345	24,710,734.59	30,054,661.78	347	32,762,597.54	349
TOTAL					417,962,689.12	365			TOTAL	369,443,569.28	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.91%
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)	55.91%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	369,443,569.28
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
The District excluded Local Restricted Resources that do not allow the use of instructional salaries and benefits.	

FORM GANN

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	439,308,979.10		439,308,979.10			344,371,185.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	45,040.32		45,040.32			35,388.10
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 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	35,388.10		35,388.10	35,286.74		35,286.74
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)			35,388.10			35,286.74
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	641,450.45		641,450.45	634,786.00		634,786.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,618,663.28		2,618,663.28	2,073,581.00		2,073,581.00
4. Secured Roll Taxes (Object 8041)	57,459,077.67		57,459,077.67	57,159,822.00		57,159,822.00
5. Unsecured Roll Taxes (Object 8042)	4,196,165.83		4,196,165.83	5,187,289.00		5,187,289.00
6. Prior Years' Taxes (Object 8043)	(1,803,369.43)		(1,803,369.43)	95,252.00		95,252.00
7. Supplemental Taxes (Object 8044)	1,628,966.19		1,628,966.19	1,743,930.00		1,743,930.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	18,709,160.74		18,709,160.74	19,801,977.00		19,801,977.00
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)	10,359,694.87		10,359,694.87	9,926,975.00		9,926,975.00
12. Parcel Taxes (Object 8621)	20,707,649.87		20,707,649.87	32,776,488.00		32,776,488.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(21,778,096.00)		(21,778,096.00)	(20,972,557.00)		(20,972,557.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	92,739,363.47	0.00	92,739,363.47	108,427,543.00	0.00	108,427,543.00
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)	92,739,363.47	0.00	92,739,363.47	108,427,543.00	0.00	108,427,543.00

	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)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	225,362,559.09		225,362,559.09	263,293,280.10		263,293,280.10
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(13,916.00)		(13,916.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	225,348,643.09	0.00	225,348,643.09	263,293,280.10	0.00	263,293,280.10
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	445,509,257.11		445,509,257.11	493,819,028.82		493,819,028.82
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	74,118.58		74,118.58	162,585.00		162,585.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			439,308,979.10			344,371,185.23
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.7857			0.9971
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			344,371,185.23			356,489,338.63
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			92,739,363.47			108,427,543.00
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)			4,246,572.00			4,234,408.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			225,348,643.09			248,061,795.63
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			225,348,643.09			248,061,795.63
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 D7a])			52,928.54			117,409.22
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			92,792,292.01			108,544,952.22
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)			225,348,643.09			247,944,386.41
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			92,792,292.01			
b. State Subventions (Line D8)			225,348,643.09			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			318,140,935.10			

FORM LCFF

School District LCFF Target Entitlement

County: Alameda
District: Oakland Unified School District

Period: 2014-15 P-2
CDS Code: 01 61259

BASE GRANT RATE PER ADA

		A	B	C = A - B
Prior Year Base Grant Per ADA [EC Section 42238.02(d)]		CDE P-2	OUSD Calcu	Difference
Grades K-3 Prior Year Base Grant per ADA	A-1 \$	8,952	8,952.00	0.00
Grades 4-6 Prior Year Base Grant per ADA	A-2 \$	7,056	7,056.00	0.00
Grades 7-8 Prior Year Base Grant per ADA	A-3 \$	7,266	7,266.00	0.00
Grades 9-12 Prior Year Base Grant per ADA	A-4 \$	8,419	8,419.00	0.00
COLA Factor				0.00
COLA [EC Section 42238.02(d)(2)]	A-5	1	1.01	0.00
Current Year Base Grant Per ADA [EC Section 42238.02(d)]				0.00
Grades K-3 Current Year Base Grant per ADA (A-1 * A-5)	A-6 \$	7,011	7,011.99	(0.09)
Grades 4-6 Current Year Base Grant per ADA (A-2 * A-5)	A-7 \$	7,116	7,115.98	0.02
Grades 7-8 Current Year Base Grant per ADA (A-3 * A-5)	A-8 \$	7,326	7,327.76	0.24
Grades 9-12 Current Year Base Grant per ADA (A-4 * A-5)	A-9 \$	8,491	8,490.56	0.44
Adjustments				0.00
Grades K-3 Adjustment [EC Section 42238.02(d)(3)(A)]	A-10	1	\$1.10	0.00
Grades 9-12 Adjustment [EC Section 42238.02(d)(4)]	A-11	1	\$1.03	0.00
Current Year Adjusted Base Grant per ADA				
Grades K-3 Current Year Adjusted Base Grant per ADA (A-6 * A-10)	A-12	7,740	7,740.25	(0.25)
Grades 9-12 Current Year Adjusted Base Grant per ADA (A-9 * A-11)	A-13	8,712	8,711.32	0.68
AVERAGE DAILY ATTENDANCE (ADA) [EC Section 42238.05]				0.00
Base Grant ADA (excludes Necessary Small School [NSS] ADA)				
Grades TK/K-3 ADA	B-1	13,590	13,590.41	(0.74)
Grades 4-6 ADA	B-2	8,344	8,345.18	(1.60)
Grades 7-8 ADA	B-3	4,794	4,800.58	(6.69)
Grades 9-12 ADA	B-4	8,653	8,651.95	0.75
Supplemental and Concentration Grant ADA (includes NSS ADA)		35,379.82	35,388.10	(8.28)
Grades TK/K-3 ADA	B-5	13,590	13,590.41	(0.74)
Grades 4-6 ADA	B-6	8,344	8,345.18	(1.60)
Grades 7-8 ADA	B-7	4,794	4,800.58	(6.69)
Grades 9-12 ADA	B-8	8,653	8,651.95	0.75
BASE GRANT FUNDING [EC Section 42238.02(i)(1)]		35,379.82	35,388.10	(8.28)
Grades K-3 Base Grant (A-12 * B-1)	C-1 \$	105,184,046	\$105,193,092.06	(9,046.08)
Grades 4-6 Base Grant (A-7 * B-2)	C-2 \$	59,372,773	\$59,363,690.52	(11,217.52)
Grades 7-8 Base Grant (A-8 * B-3)	C-3 \$	35,129,626	\$35,177,536.96	(47,910.96)
Grades 9-12 Base Grant (A-13 * B-4)	C-4 \$	75,382,322	\$75,369,630.57	12,491.43
Total Base Grant Funding (Sum of C-1 through C-4)	C-5 \$	275,068,767.00	\$275,124,450.13	(55,683.13)
SUPPLEMENTAL GRANT FUNDING [EC Section 42238.02(e)]				
Unduplicated Pupil Percentage [EC Section 42238.02(b)(5)]	D-1	1	0.78	0.00
Supplemental Grant Factor	D-2	0	0.20	0.00
Grades K-3 Supplemental Grant (A-12 * B-5 * D-1 * D-2)	D-3 \$	16,423,437	\$16,424,849.40	(1,412.40)
Grades 4-6 Supplemental Grant (A-7 * B-6 * D-1 * D-2)	D-4 \$	9,270,465	\$9,272,216.28	(1,751.28)
Grades 7-8 Supplemental Grant (A-8 * B-7 * D-1 * D-2)	D-5 \$	5,485,140	\$5,482,620.82	(7,480.62)
Grades 9-12 Supplemental Grant (A-13 * B-8 * D-1 * D-2)	D-6 \$	11,770,198	\$11,768,245.35	1,950.65
Total Supplemental Grant Funding (Sum of D-3 through D-6)	D-7 \$	42,949,238.00	42,957,931.64	(8,693.64)
CONCENTRATION GRANT FUNDING [EC Section 42238.02(f)]				
Unduplicated Pupil Percentage [EC Section 42238.02(b)(5)]	E-1	1	0.78	0.00
Percentage used to calculate Concentration Grant (amount by which E-1 exceeds 55 percent) [If E-1 is less than or equal to 0.55, 0; else (E-1 - 0.55)]	E-2	0	0.23	0.00
Concentration Grant Factor	E-3	1	0.50	0.00
Grades K-3 Concentration Grant (A-12 * B-5 * E-2 * E-3)	E-4 \$	12,132,880	\$12,134,023.17	(1,043.17)
Grades 4-6 Concentration Grant (A-7 * B-6 * E-2 * E-3)	E-5 \$	6,848,849	\$6,848,943.31	(1,294.31)
Grades 7-8 Concentration Grant (A-8 * B-7 * E-2 * E-3)	E-6 \$	4,052,202	\$4,057,728.89	(5,526.89)
Grades 9-12 Concentration Grant (A-13 * B-8 * E-2 * E-3)	E-7 \$	8,695,351	\$8,693,909.96	1,441.04
Total Concentration Grant Funding (Sum of E-4 through E-7)	E-8 \$	31,729,182.00	31,735,605.32	(6,423.32)
ALLOWANCE AND ADD-ON FUNDING				
Necessary Small School Allowance - Target [EC Section 42238.02(i)(2)]	F-1 \$	0	\$0.00	0.00
EC Section 42238.02(g) Add-On (based on 2012-13 Targeted Instructional Improvement Block Grant)	F-2 \$	10,064,682	\$10,064,682.00	0.00
EC Section 42238.02(h) Add-On (based on 2012-13 Home-to-School Transportation)	F-3 \$	5,724,662	\$5,724,662.00	0.00
EC Section 42238.02(i) Add-On (based on 2012-13 Small School District Bus Replacement Program)	F-4 \$	0	\$0.00	0.00
Total Allowance and Add-On Funding (Sum of F-1 through F-4)	F-5 \$	15,819,344	\$15,819,344.00	0.00
LCFF TARGET ENTITLEMENT (C-5 + D-7 + E-8 + F-5)	G-1 \$	365,566,831.00	365,637,631.10	(70,800.10)

School District LCFF Transition Calculation

County: Alameda

District: Oakland Unified (CDE # 01 61259)

CDE Calc

2014-15 P-2

		A	B	C = A - B
		CDE Calculations	OUSD Calculations	Difference
TARGET [EC 42238.02]				
Target Entitlement	A-1 \$	\$365,566,831	\$365,637,631	-\$70,800.10
Funded Based on Target Formula Pursuant to 42238.03(d)				
FLOOR [EC 42238.03(a)]				
2012-13 Deficit Base Revenue Limit per ADA (Rate 1)	B-1 \$	\$5,238.35	\$5,238.35	\$0.00
Current Year Funded ADA, Excluding NSS	B-2	35,379.82	35,388.10	-8.28
Adjusted Total Deficit Base Revenue Limit (B-1 * B-2)	B-3 \$	\$185,331,880	\$185,375,265	-\$43,384
2012-13 Other Revenue Limit per ADA (Rate 2)	B-4 \$	\$65.08	\$65.08	\$0.00
Current Year Funded ADA, Including NSS	B-5	35,379.82	35,388.10	-8.28
Adjusted Total Other Revenue Limit (B-4 * B-5)	B-6 \$	\$2,302,518.69	\$2,303,057.68	-\$539.00
Adjusted Necessary Small Schools Allowance (Deficit)	B-7 \$	\$0.00	\$0.00	\$0.00
2012-13 Categorical Programs	B-8 \$	\$67,542,666.00	\$67,542,666.00	\$0.00
2012-13 All Charter District Categorical Adjustments	B-9 \$	\$0.00	\$0.00	\$0.00
Floor Adjustments	B-10 \$	\$0.00	\$0.00	\$0.00
Prior Year(s) Cumulative Gap Rates (Commencing with 2014-15)	B-11 \$	\$358.95	\$358.95	\$0.00
Prior Year(s) Gap Adjusted for Current Year ADA (B-5 * B-11)	B-12 \$	\$12,699,586.39	\$12,702,559.24	-\$2,972.85
12)	B-13 \$	\$267,876,651.17	\$267,923,547.49	-\$46,896.32
CURRENT YEAR GAP [EC 42238.03(b)]				
1 = 0)	C-1 \$	\$97,690,180.00	\$97,714,083.60	-\$23,903.60
Statewide Gap Funding Rate	C-2	0.301601617	0.301601617	0
Current Year Gap Funding (C-1 * C-2)	C-3 \$	\$29,463,516.21	\$29,470,725.58	-\$7,209.37
Economic Recovery Target [EC 42238.025]				
Miscellaneous Adjustments	E-1 \$	\$0.00	\$0.00	\$0.00
TRANSITION FUNDING				
D-1 + E-1)	F-1 \$	\$297,340,167.39	\$297,394,273.07	-\$54,105.69
Local Revenue	F-2 \$	\$73,476,335.00	\$72,031,713.60	\$1,444,621.40
Gross State Aid (F-1 - F-2; If less than 0, F-3 = 0)	F-3 \$	\$223,863,832.39	\$225,362,559.47	-\$1,498,727.09
State Aid (F-1 - F-2; If greater than 0, F-4 = 0)	F-4 \$	\$0.00	\$0.00	\$0.00
Education Protection Account Entitlement	F-5 \$	\$50,030,251.00	\$50,159,795.00	-\$129,544.00
Net State Aid (F-3 - F-5; If less than 0, F-6 = 0)	F-6 \$	\$173,833,581.39	\$175,202,764.47	-\$1,369,183.09
MINIMUM STATE AID [42238.03(e)]				
(Rate 3)	G-1 \$	\$5,303.44	\$5,303.44	\$0.00
Current Year Funded ADA, Including NSS	G-2	35,379.82	35,388.10	-8.28
Adjusted Total Revenue Limit (G-1 * G-2)	G-3 \$	\$187,634,752.58	\$187,678,676.13	-\$43,923.55
2012-13 Necessary Small Schools Allowance (Deficit)	G-4 \$	0	0	0
Minimum State Aid Adjustments	G-5 \$	0	0	0
Local Revenue (Equals F-2)	G-6 \$	\$73,476,335.00	\$72,031,713.60	\$1,444,621.40
Education Protection Account Entitlement (Equals F-5)	G-7 \$	\$50,030,251.00	\$50,159,795.00	-\$129,544.00
less than 0, G-8 = 0)	G-8 \$	\$64,128,166.58	\$65,487,167.53	-\$1,359,000.95
Categorical Minimum State Aid (B-8 + B-9)	G-9 \$	\$67,542,666.00	\$67,542,666.00	\$0.00
Minimum State Aid Guarantee (G-8 + G-9)	G-10 \$	\$131,670,832.58	\$133,029,833.53	-\$1,359,000.95
less than 0, H-1 = 0)	H-1 \$	0	0	0
+ H-1)	H-2 \$	\$173,833,581.39	\$175,202,764.47	-\$1,369,183.09
		To Fund 11	1,000,000.00	
		State Aid Balance in Fund 01	174,202,764.47	

Oakland Unified (61259)		v16.2a	
LOCAL CONTROL FUNDING		2014-15	
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	2 yr average	78.07%	COLA 0.850% 78.07% 2014-15
	ADA	Base	Gr Span
Grades TK-3	13,589.67	7,011	729
Grades 4-6	8,343.56	7,116	
Grades 7-8	4,793.89	7,328	
Grades 9-12	8,652.70	8,491	221
Subtract NSS	-	-	-
NSS Allowance	-	-	-
TOTAL BASE	35,379.82	263,249,651	11,819,116
Targeted Instructional Improvement			
Home-to-School Transportation			
Small School District Bus Replacement			
LOCAL CONTROL FUNDING FLOOR			349,747,187
Targeted Instructional Improvement			10,094,682
Home-to-School Transportation			5,724,962
Small School District Bus Replacement			-
LOCAL CONTROL FUNDING FLOOR			365,566,831
ECONOMIC RECOVERY TARGET		1/4 -	
CALCULATE LCFF FLOOR			
Current year Funded ADA Title I		12-13 Rate	14-15 ADA
Current year Funded ADA Title I		5,238.35	35,379.82
Necessary Small School Allowance		65.08	35,379.82
2012-13 Categoricals			67,542,666
2012-13 Categorical Program			-
Less Fair Share Reduction			-
Non-CDE certified New Charter			-
Beginning in 2014-15, prior year	\$ 358.95	35,379.82	12,699,586
LOCAL CONTROL FUNDING FLOOR			267,876,651
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FLOOR			2014/15
LOCAL CONTROL FUNDING FLOOR			365,566,831
Applied Funding Formula: Floor			267,876,651
LCFF Need (LCFF Target less LCFF Floor)			FLOOR
Current Year Gap Funding			97,690,180
ECONOMIC RECOVERY PAYMENT			30.16% 29,463,516
LCFF Entitlement before Mitigation			-
			297,340,167
CALCULATE STATE AID			
Transition Entitlement			297,340,167
Local Revenue (including RDA)			(73,476,335)
Gross State Aid			<u>223,863,832</u>
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG	12-13 Rate	14-15 ADA	N/A
2012-13 NSS Allowance (defined)	5,303.44	35,379.82	187,634,753
Less Current Year Property Tax			-
Subtotal State Aid for Historical			(73,476,335)
Categorical funding from 2012-13			114,158,418
Charter Categorical Block Grant			67,542,666
Minimum State Aid Guarantee			-
			<u>181,701,084</u>
CHARTER SCHOOL MINIMUM STATE AID			
Local Control Funding Formula			-
Minimum State Aid plus Property Tax			-
Offset			-
Minimum State Aid Prior to 2012-13			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			223,863,832
Additional State Aid (Additional)			
LCFF Phase-In Entitlement (before Mitigation)			297,340,167
CHANGE OVER PRIOR YEAR	11.64%	30,998,282	
LCFF Entitlement PER ADA			8,404
PER ADA CHANGE OVER PRIOR YEAR	10.78%	818	
LCFF SOURCES INCLUDING ECONOMIC RECOVERY PAYMENT			
State Aid		Increase	2014-15
Property Taxes net of in-lieu	10.89%	21,987,756	223,863,832
Charter in-Lieu Taxes	13.98%	9,010,526	73,476,335
LCFF pre COE, Choice, Supp	0.00%	-	-
	11.64%	30,998,282	297,340,167

Oakland Unified School District

Board of Education
1000 Broadway, Suite 680
Oakland, CA 94607-4099
(510) 879-8199 Voice
(510) 879-2299 eFax
(510) 879-2300
eTTY/TDD
boe@ousd.org E-Mail
http://www.ousd.org

Master

File Number: 15-1704

File ID: 15-1704	Type: Resolution	Status: Draft
Version: 1	Reference:	In Control: Senior Business Officer
Requester:	Cost:	File Created: 08/25/2015
File Name: Resolution No. 1516-0077 - Annual Statement of All Receipts and Expenditure of the District for the 2014-15 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books)		Final Action:

Title: Approval by the Board of Education of Resolution No. **1516-0077** - Annual Statement of All Receipts and Expenditures of the District for the 2014-15 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

Notes:

Agenda Date: 09/09/2015

Sponsors:

Enactment Date:

Attachments:

Enactment Number:

Funding Source:

Hearing Date:

Contact: Daniel.Menyon@ousd.k12.ca.us

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
------------	--------------	-------	---------	----------	-----------	--------------	---------

Text of Legislative File 15-1704

title

Approval by the Board of Education of Resolution No. **1516-0077** - Annual Statement of All Receipts and Expenditures of the District for the 2014-15 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.