

2014-15 Unaudited Actuals 2015-16 Revised Budget

Orange Unified School District



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Introduction

Introduction

General Description of the District

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, and a continuation high school. A Career Education Center houses the District's Regional Occupational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.



Introduction

Purpose of the Budget

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- A reflection of educational philosophy
- A statement of District priorities
- A description of the education plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.



Charter Schools (09)

The Charter Schools Special/Revenue Fund may be used by authorizing LEAs to account separately for the activities of LEA-operated charter schools that report to CDE as part of the LEA (Education Code 47600).

The principal revenue accounts in this fund are:

- LCFF Sources
- Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
- Lottery
- Interest
- All Other Local Revenue

Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (*Education Code* section 8328).

The principal revenue accounts in this fund are:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Food Service Sales
- Interest

- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (*Education Code* section 8328).

Cafeteria Fund (13)

The Cafeteria Fund (*Education Code* sections 38090-38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- All Other Local Revenue

The governing board of the LEA may authorize expenditures from the Cafeteria Fund only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (*Education Code* section 38102).

Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for LEA's contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue in this Fund are:

- LCFF Sources
- Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements, and any other maintenance item approved by the State Allocation Board.

Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in *Education Code* sections 17009.5 and 17070.10-17076.10.

The principal revenue in this Fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, 35, or 49. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

Introduction

Special Reserve Fund for Capital Outlay Projects (40) (cont.)

The principal revenue and other source accounts in this Fund are:

- ✚ Federal, State or Local Revenues
- ✚ Rentals and Leases
- ✚ Interest
- ✚ Other Authorized Interfund Transfers In
- ✚ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEA's property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

Capital Project Fund for Blended Component Units (49)

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 Section et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

The principal revenue and other source accounts in this Fund are:

- ✚ Other Non-Ad Valorum Taxes
- ✚ Transfers In from All Others
- ✚ Interest

Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue in this fund is:

- ✚ Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 743X)

Remember: The Budget is only a tool to achieving the District's Goals and Objectives



Introduction

Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expenses in the Self-Insurance Fund shall be made for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, costs of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566 & Government Code Section 53205).

Retiree Benefit Fund (71)

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund.

Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

The principal revenue accounts in the Fund are:

- Interest
- In-District Premium Contributions
- All other Local Revenue



Budgetary Building Blocks

BUDGETARY BUILDING BLOCKS

Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2015/16 budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes appropriated non-spendable amounts for revolving cash \$100,000, stores inventory \$127,570, prepaid expenditures \$1,365,452, and the reserve for economic uncertainties of \$7,390,541.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with Educational Code Section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA), for purposes of the Local Control Funding Formula (LCFF), will be based upon historical and projected ADA for the seven school months ending on or before April 15. Revenue from State sources will be based on the most current factors contained in the Governor's proposals for the 2015/16 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.
5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the

California Department of Education, and the Orange County Department of Education.

7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with Education Code 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program, budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan and Regional Occupational Program, will be self-supporting without encroaching on the Unrestricted General Fund revenues. Increased costs including, but not limited to, salaries and benefits will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.
10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will initially be based upon prior-year enrollments and updated as of the second attendance month. Each site-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.

BUDGETARY BUILDING BLOCKS

13. Staffing allocations for schools will be in accordance with ratios included in the collective bargaining agreements and guidelines determined by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services and the Child Development Programs will be self-supporting for all direct costs including, but not limited to, costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance projects, except the General Fund Routine Restricted Maintenance requirement, are budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2015/16 budget on or before July 1, 2015.
21. Education Code section 42127 (i) (4) specify that no later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the

revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The 2015/16 Budget Act was signed on June 24, 2015. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code Sections 33127 and 42127.

22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

BUDGETARY BUILDING BLOCKS

General Fund Assumptions

Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2015/16 is projected to decline by 150 students to 27,194.

Beginning Fund Balance Assumption

2. The total beginning General Fund balance is \$79,969,753. The beginning balance for 2015/16 is the actual ending June 30, 2015 fund balance after the 2014/15 ledgers are closed.

Ending Fund Balance Assumptions

3. The 2015/16 ending General Fund balance is projected to be \$79,534,021 reflecting a net change of (\$435,732). This is based upon 2014/15 unaudited actuals, and that all revenues are received and all appropriations are expended.
4. Components of the ending General Fund Balance include non-spendable amounts of \$150,000 for stores inventory and \$100,000 for revolving cash.
5. In accordance with Education Code Section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$8,139,329 or 3% of the total General Fund expenditures and transfers out.

6. School site/program carryover balances totaled \$2,937,634 and are included in the General Fund expenditures. This represents unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for non-spendable, legally restricted, committed, assigned, and reserved for economic uncertainties, unrestricted General Fund unassigned/unappropriated amounts are projected to be \$69,355,579.

Revenue Assumptions

8. The total budgeted attendance of 26,293.56 (not including District charter schools, county special education, and county community schools) net with the SB 1446 declining enrollment protection reflects a decrease of 223.90 ADA in both general education and special education. Average daily attendance is used for purposes of calculating the Local Control Funding Formula (LCFF) Apportionment.

	ADA
OUSD	26,227.11
SB 1446 Declining enrollment protection	213.33
Non-Public Schools	48.81
Community Day School	28.21
County Special Education	13.16
County Community Schools	187.59
Sub-Total	26,718.21
El Rancho Charter MS	1,157.46
Santiago Charter MS	937.31
Sub Total (Charter Schools Only)	2,094.77
GRAND TOTAL	28,812.98

BUDGETARY BUILDING BLOCKS

9. The following chart shows additional driving factors of the LCFF calculation:

Cost of Living Adjustment (COLA)	1.02%
Transitional Gap Funding	51.52%
Unduplicated English Learner (EL), Free/Reduced (F/R) and Foster Youth (FY) Student Percentage	49.78%

10. LCFF Transfers include the Board committed 1.5% of the total General Fund expenditures/transfers out to the Deferred Maintenance Fund and Charter School in lieu of property taxes.

11. Other Federal revenue sources are projected to be \$14,972,863 in 2015/16. Other State revenue sources are projected to be \$39,490,631. One-time Mandate Reimbursement funds of \$528 per ADA are included in projections for 2015/16. New one-time Grant Funds are not anticipated. The Special Education Master Plan apportionment includes a funded COLA of 1.02%. All other State programs are budgeted at 2014/15 levels, with 0% COLA. The actual amounts of carryover grant balances for all Federal and State program revenues have been reallocated back to their program budgets.

12. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected at \$181 ADA; \$140 Regular; and \$41 for Instructional Materials.

13. Other Local Income is projected to be \$6,201,807. Based upon fluctuating, low interest rates, Interest Income is projected to be \$250,000.

Expenditure Assumptions

14. Expenditures associated with State and Federal categorical Programs are projected not-to-exceed program revenues, except Special Education Master Plan. In addition, the Routine Restricted Maintenance Match Program requires an unrestricted General Fund

contribution. The total unrestricted General Fund contribution to categorical programs is projected to be \$33,092,798 - Special Education \$24,524,083; Routine Restricted Maintenance Match \$7,145,581; and Regional Occupational Program \$1,423,134. State funds for Special Education and Regional Occupational Program are inadequate to provide services necessary to meet the needs of the students served. Unrestricted State funds provided through the LCFF for Transportation are also inadequate to meet the needs of students served and is supplemented by \$6,188,772. The match for Routine Restricted Maintenance per Education Code Section 17070.766 is 3% of the total general fund expenditures including transfers out and other financing uses. For the 2015-16 and 2016-17 fiscal years, the required minimum amount to be deposited into the account shall be the lesser of the 3% of the total general fund expenditures for that fiscal year or the amount that the school district deposited into the account in the 2014-15 fiscal year.

15. Certificated salaries are projected to be \$124,349,544, an increase of \$7,051,734 or 6% from 2014/15.

16. Classified salaries are projected to be \$42,646,305, an increase of \$2,301,892 or 5.7% from 2014/15.

17. Health and Welfare benefits for all plans combined are projected to increase. This increase is included in the budgeted amount for Health and Welfare. The General Fund contribution to Fund 71-Retiree Benefit Fund is projected to be \$4,132,883. The District offers medical, dental, and vision benefits for eligible retirees including dependents. Eligibility for retiree health benefits and the District's financial contribution varies by employee group and the date the employee was hired. Newly hired Classified employees are not eligible for retiree benefits. Newly hired Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO, dental and vision coverage. The retiree health benefits are projected to be \$6,256,800 and are funded by Fund 71 Retiree Benefit Fund.

BUDGETARY BUILDING BLOCKS

18. Statutory benefits are projected to be as follows:

STRS	10.73%
PERS	11.847%
OASDI	6.2%
Medicare	1.45%
Unemployment	.05%
Worker's Comp	2.2%
OPEB	2.5%

19. Utilities are projected to be \$5,015,698, an increase of \$492,663 or 10.9% from 2014/15.

20. Professional/Consulting Services and Operating Expenditures are projected to be \$7,701,368, an increase of \$1,490,829 from 2014/15.

21. Capital outlay is projected to be \$1,791,676, an increase of \$425,972 from 2014/15.

22. Other Outgo is projected to be \$7,572,571 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes other capital leases, transfers to the Orange County Department of Education for ADA revenue generated by students transferred to county education programs and the related Special Education excess costs. Based on information obtained from the Orange County Department of Education, the County Educated ADA transfers are projected to be \$1,658,820 and the excess costs are projected to be \$1,183,000. Excess costs are billed one year in arrears.

23. Interfund Transfers out are projected to be \$400,309, which includes a transfer of \$400,000 to the Special Reserve Fund 40 for technology infrastructure.

24. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2015/16 budget. All other expenditures are projected to remain flat, with no inflation increases.

Enrollment

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Enrollment history is as follows:

2005/06	28,365	-2.60%
2006/07	27,595	-2.71%
2007/08	27,832	0.86%
2008/09	27,868	0.13%
2009/10	27,957	0.32%
2010/11	28,058	0.36%
2011/12	27,860	-0.71%
2012/13	27,525	-1.20%
2013/14	27,390	-0.45%
2014/15	27,267	-0.65%
2015/16 (Estimated)	27,117	-0.55%

Enrollment vs. Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "p2" period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

1. December 30 The First Period "P1" Report
2. April 15 The Second Period "P2" Report
3. End of School The Annual ADA Report

BUDGETARY BUILDING BLOCKS

The ratio between ADA and enrollment in California Public Schools is approximately 95%. The ratio history between ADA and enrollment in Orange Unified is as follows:

2007/08	95.6%
2008/09	96.5%
2009/10	95.8%
2010/11	96.2%
2011/12	96.6%
2012/13	96.4%
2013/14	96.6%
2014/15	96.2%
2015/16 (Estimated)	96.4%

Staffing Composition

Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

School Staffing – Certificated Personnel

The District’s staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 30:1 for TK-6 and 32:1 for grades 7-12.

School Staffing – Classified Personnel

The District’s clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 11½ hours
- LMT is included in formula
- Health formula is .00282 x enrollment

Intermediate Schools:

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 35½ hours
- Health Clerk of 6.5 hours is not included in formula; Secondary LMT is included.

High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

ENROLLMENT MEASUREMENTS AND USES

Enrollment Projections

*Prior year “P2” period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- *Multi-Year Financial Forecasts
Facility Planning--CALPADS
Initial Staffing Allocations—Spring Registrations

First Period Average Daily Attendance – “P1” (December 30)

- *Mid-year update to Financial Forecasts

Second Period Average Daily Attendance – “P2” (April 15)

- LCFF Apportionment (except Non-Public Schools and Community Day School)

Annual Average Daily Attendance (end of school year)

- Lottery Revenues (uses prior year’s annual ADA)
- LCFF Apportionment for Non-Public School and Community Day School

BUDGETARY BUILDING BLOCKS

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's unrestricted General Fund.

Substitutes

Substitutes serving in District-funded programs are usually hired for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

School Resource Allocations

Allocation of schools' resources are on a per-pupil basis, using prior-year enrollment updated after the end of the second attendance month.

School resources are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

* Not funded by categorical programs

The 2015/16 school resources are:

K-6	7-8	9-12
\$39.00	\$53.50	\$64.25

In addition, an allocation of \$10 per-pupil is given to the schools from Lottery Funds.

General Fund

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 10, 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:

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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)	60.27%
	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	\$167,888,368.64
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$167,888,368.64
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.74%
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

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)	26,301.49	26,217.42	26,517.46	26,293.56	26,293.56	26,293.56
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)	26,301.49	26,217.42	26,517.46	26,293.56	26,293.56	26,293.56
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	187.59	187.59	187.59	187.59	187.59	187.59
b. Special Education-Special Day Class	11.95	11.95	11.95	11.95	11.95	11.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.21	1.21	1.21	1.21	1.21	1.21
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)	200.75	200.75	200.75	200.75	200.75	200.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,502.24	26,418.17	26,718.21	26,494.31	26,494.31	26,494.31
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	2,094.77	2,087.96	2,094.77	2,094.77	2,094.77	2,094.77
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,094.77	2,087.96	2,094.77	2,094.77	2,094.77	2,094.77
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,094.77	2,087.96	2,094.77	2,094.77	2,094.77	2,094.77

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,687,697.00	(157,521.00)	19,530,176.00			19,530,176.00
Work in Progress	4,067,070.00	459,341.00	4,526,411.00		2,572,872.00	1,953,539.00
Total capital assets not being depreciated	23,754,767.00	301,820.00	24,056,587.00	0.00	2,572,872.00	21,483,715.00
Capital assets being depreciated:						
Land Improvements	11,176,977.00	3,508,721.00	14,685,698.00			14,685,698.00
Buildings	195,128,495.00	(4,068,590.00)	191,059,905.00	1,980,446.00		193,040,351.00
Equipment	12,811,296.00	(969,145.00)	11,842,151.00	1,460,959.00	60,994.00	13,242,116.00
Total capital assets being depreciated	219,116,768.00	(1,529,014.00)	217,587,754.00	3,441,405.00	60,994.00	220,968,165.00
Accumulated Depreciation for:						
Land Improvements	(9,856,529.00)	(2,126,333.00)	(11,982,862.00)	(114,186.00)		(12,097,048.00)
Buildings	(54,633,152.00)	1,618,647.00	(53,014,505.00)	(3,547,490.00)		(56,561,995.00)
Equipment	(7,460,210.00)	38,183.00	(7,422,027.00)	(1,079,217.00)		(8,501,244.00)
Total accumulated depreciation	(71,949,891.00)	(469,503.00)	(72,419,394.00)	(4,740,893.00)	0.00	(77,160,287.00)
Total capital assets being depreciated, net	147,166,877.00	(1,998,517.00)	145,168,360.00	(1,299,488.00)	60,994.00	143,807,878.00
Governmental activity capital assets, net	170,921,644.00	(1,696,697.00)	169,224,947.00	(1,299,488.00)	2,633,866.00	165,291,593.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Local Assistance 84.027A 3310 8181	Local Assistance Private Sch ISPs 84.027A 3311 8181	Preschool 84.173A 3315 8182	Local Entitlement 84.027A 3320 8182	Mental Health 84.027A 3327 8182	Preschool Staff Development 84.173A 3345 8182	Early Intervention 84.181A 3385 8182
1. Prior Year Carryover		16,019.00			87,409.00		
2. a. Current Year Award	5,177,070.00	19,926.00	122,259.00	255,338.00	327,024.00	1,891.00	86,305.00
b. Transferability (NCLB)							
c. Other Adjustments					(2,967.00)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,177,070.00	19,926.00	122,259.00	255,338.00	324,057.00	1,891.00	86,305.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,177,070.00	35,945.00	122,259.00	255,338.00	411,466.00	1,891.00	86,305.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year			43,316.00		(49,553.00)		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	43,316.00	0.00	(49,553.00)	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,177,070.00	35,945.00	122,259.00	255,338.00	293,040.00	1,891.00	86,305.00
10. Non Donor-Authorized Expenditures	1,487,173.00						
11. Total Expenditures (lines 9 & 10)	6,664,243.00	35,945.00	122,259.00	255,338.00	293,040.00	1,891.00	86,305.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,177,070.00)	(35,945.00)	(78,943.00)	(255,338.00)	(342,593.00)	(1,891.00)	(86,305.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	5,177,070.00	35,945.00	78,943.00	255,338.00	342,593.00	1,891.00	86,305.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	118,426.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					118,426.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,177,070.00	35,945.00	122,259.00	255,338.00	293,040.00	1,891.00	86,305.00

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

FEDERAL PROGRAM NAME	Supporting Inclusive Practices	Title I	Voc & Applied Tech	Title II, Part A	Title III, Part A NCLB (LEP)	Indian Education	CA State Preschool
FEDERAL CATALOG NUMBER	84.027A	84.01	84.048A	84.367	84.365A	84.060A	93.596 & 93.575
RESOURCE CODE	3386	3010	3550	4035	4203	4510	5025
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			VEA Secondary	Teacher Quality			FD12
AWARD							
1. Prior Year Carryover		683,899.00		558,284.00	315,616.00		
2. a. Current Year Award	56,500.00	5,335,000.00	226,987.00	899,399.00	655,287.00	64,461.00	113,107.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award	56,500.00	5,335,000.00	226,987.00	899,399.00	655,287.00	64,461.00	113,107.00
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	56,500.00	6,018,899.00	226,987.00	1,457,683.00	970,903.00	64,461.00	113,107.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year					32,941.00		
6. Cash Received in Current Year		4,706,804.00	2,717.00	842,145.00	485,133.00	34,272.00	61,822.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	4,706,804.00	2,717.00	842,145.00	518,074.00	34,272.00	61,822.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,143.00	5,148,296.00	226,987.00	930,220.00	757,086.00	64,461.00	113,107.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,143.00	5,148,296.00	226,987.00	930,220.00	757,086.00	64,461.00	113,107.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,143.00)	(441,492.00)	(224,270.00)	(88,075.00)	(239,012.00)	(30,189.00)	(51,285.00)
a. Unearned Revenue							
b. Accounts Payable	20,143.00	441,492.00	224,270.00	88,075.00	239,012.00	30,189.00	51,285.00
c. Accounts Receivable	36,357.00	870,603.00	0.00	527,463.00	213,817.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	36,357.00	870,603.00		527,463.00	213,817.00		
15. If Carryover is allowed, enter line 14 amount here	36,357.00	870,603.00		527,463.00	213,817.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,143.00	5,148,296.00	226,987.00	930,220.00	757,086.00	64,461.00	113,107.00

Orange Unified
 Orange County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	1,661,227.00
2. a. Current Year Award	13,340,554.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	(2,967.00)
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	13,337,587.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	14,998,814.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	32,941.00
6. Cash Received in Current Year	6,126,656.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	6,159,597.00
EXPENDITURES	
9. Donor-Authorized Expenditures	13,232,148.00
10. Non Donor-Authorized Expenditures	1,487,173.00
11. Total Expenditures (lines 9 & 10)	14,719,321.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,072,551.00)
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	7,072,551.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,766,666.00
15. If Carryover is allowed, enter line 14 amount here	1,766,666.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,232,148.00

STATE PROGRAM NAME	After School Education & Safety	Emergency Repair	Infant Discretionary	Wrokability	Tobacco Use Prevention	Agricultural Vocational Incentive	Partnership Academy
RESOURCE CODE	6010	6225	6515	6520	6690	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						VEA Agriculture	
AWARD							
1. Prior Year Carryover							70,110.00
2. a. Current Year Award	1,458,026.00	185,378.00	3,813.00	311,119.00	4,500.00	6,177.00	71,280.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,458,026.00	185,378.00	3,813.00	311,119.00	4,500.00	6,177.00	71,280.00
3. Required Matching Funds/Other							
4. Total Available Award	1,458,026.00	185,378.00	3,813.00	311,119.00	4,500.00	6,177.00	141,390.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,312,223.00	185,378.00		175,916.00	2,250.00	6,177.00	35,055.00
7. Contributed Matching Funds							70,695.00
8. Total Available (sum lines 5, 6, & 7)	1,312,223.00	185,378.00	0.00	175,916.00	2,250.00	6,177.00	105,750.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,454,200.00	185,378.00	3,813.00	311,119.00		6,177.00	74,400.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,454,200.00	185,378.00	3,813.00	311,119.00	0.00	6,177.00	74,400.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(141,977.00)	0.00	(3,813.00)	(135,203.00)	2,250.00	0.00	31,350.00
a. Unearned Revenue					2,250.00		31,350.00
b. Accounts Payable	141,977.00		3,813.00	135,203.00			
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	3,826.00	0.00	0.00	0.00	4,500.00	0.00	66,990.00
15. If Carryover is allowed, enter line 14 amount here					4,500.00		66,990.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,454,200.00	185,378.00	3,813.00	311,119.00	0.00	6,177.00	74,400.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Prek & Family Literacy - Support	CA State Preschool	TOTAL
RESOURCE CODE	6052	6105	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FD12	FD12	
AWARD			
1. Prior Year Carryover			70,110.00
2. a. Current Year Award	5,000.00	1,155,771.00	3,201,064.00
b. Other Adjustments	10.00		10.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	5,010.00	1,155,771.00	3,201,074.00
3. Required Matching Funds/Other		13,140.00	13,140.00
4. Total Available Award	5,010.00	1,168,911.00	3,284,324.00
(sum lines 1, 2c, & 3)			
REVENUES			
5. Unearned Revenue Deferred from Prior Year			35,055.00
6. Cash Received in Current Year	4,411.00	605,923.00	2,362,973.00
7. Contributed Matching Funds		(8,067.00)	(8,067.00)
8. Total Available (sum lines 5, 6, & 7)	4,411.00	597,856.00	2,389,961.00
EXPENDITURES			
9. Donor-Authorized Expenditures	5,010.00	748,102.00	2,788,199.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	5,010.00	748,102.00	2,788,199.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(599.00)	(150,246.00)	(398,238.00)
a. Unearned Revenue			33,600.00
b. Accounts Payable			0.00
c. Accounts Receivable	599.00	150,246.00	431,838.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	420,809.00	496,125.00
15. If Carryover is allowed, enter line 14 amount here			71,490.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,010.00	756,169.00	2,796,266.00

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

LOCAL PROGRAM NAME	School Readiness	Effective Reading Intervention Academy	California Math/Science Partnership	Equitable Science Curriculum Arts in Public Education	Computer Science Education Program	CTE TEACH	Orange County Teacher Pathway Partnership
RESOURCE CODE	9202	9212	9215	9250	9251	9252	9253
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local	ERIA	CAMSP	ESCAPE	CODE.org		OCTPP
AWARD							
1. Prior Year Carryover		1,099.00					
2. a. Current Year Award	436,100.00		91,500.00	5,474.00	126,119.00	34,000.00	50,653.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	436,100.00	0.00	91,500.00	5,474.00	126,119.00	34,000.00	50,653.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	436,100.00	1,099.00	91,500.00	5,474.00	126,119.00	34,000.00	50,653.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		1,099.00					
6. Cash Received in Current Year	235,668.00		9,200.00			7,571.00	9,652.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	235,668.00	1,099.00	9,200.00	0.00	0.00	7,571.00	9,652.00
EXPENDITURES							
9. Donor-Authorized Expenditures	385,552.00	1,099.00	22,645.00	4,712.00	786.00	23,452.00	21,524.00
10. Non Donor-Authorized Expenditures			2,768.00	678.00	116.00		
11. Total Expenditures (lines 9 & 10)	385,552.00	1,099.00	25,413.00	5,390.00	902.00	23,452.00	21,524.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(149,884.00)	0.00	(13,445.00)	(4,712.00)	(786.00)	(15,881.00)	(11,872.00)
a. Unearned Revenue							
b. Accounts Payable	149,884.00		13,445.00	4,712.00	786.00	15,881.00	11,872.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	50,548.00	0.00	68,855.00	762.00	125,333.00	10,548.00	29,129.00
15. If Carryover is allowed, enter line 14 amount here			66,087.00				29,129.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	385,552.00	1,099.00	22,645.00	4,712.00	786.00	23,452.00	21,524.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	California Technology Assistance Project	ROP General	ROP Lottery	ROP Prop 20 Lottery	ROP Curriculum analysis & Alignment Project	ROP Cal Works	ROP Program Expansion Project
RESOURCE CODE	9270	9351	9352	9355	9357	9358	9359
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	CTAP				CAAP		
AWARD							
1. Prior Year Carryover	333.00		18,644.00	25,809.00	31,405.00		41,992.00
2. a. Current Year Award		2,758,801.00	68,370.00	86,851.00		592.00	
b. Other Adjustments							98.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,758,801.00	68,370.00	86,851.00	0.00	592.00	98.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	333.00	2,758,801.00	87,014.00	112,660.00	31,405.00	592.00	42,090.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	333.00						
6. Cash Received in Current Year		2,069,101.00			6,167.00	592.00	8,411.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	333.00	2,069,101.00	0.00	0.00	6,167.00	592.00	8,411.00
EXPENDITURES							
9. Donor-Authorized Expenditures	333.00	2,758,801.00	87,014.00	112,660.00	11,842.00	592.00	18,194.00
10. Non Donor-Authorized Expenditures		472,452.00					
11. Total Expenditures (lines 9 & 10)	333.00	3,231,253.00	87,014.00	112,660.00	11,842.00	592.00	18,194.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(689,700.00)	(87,014.00)	(112,660.00)	(5,675.00)	0.00	(9,783.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		689,700.00	87,014.00	112,660.00	5,675.00		9,783.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	19,563.00	0.00	23,896.00
15. If Carryover is allowed, enter line 14 amount here							23,896.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	333.00	2,758,801.00	87,014.00	112,660.00	11,842.00	592.00	18,194.00

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

LOCAL PROGRAM NAME	ROP Career Pathways Partnership	ROP Adult Health	ROP Youth Entrepreneurship Program	Beckman Science	Microsoft Settlement-General Purpose	Microsoft Settlement-Software	TOTAL
RESOURCE CODE	9360	9367	9368	9507	9512	9513	
REVENUE OBJECT	8677	8677	8677	8677	8699	8699	
LOCAL DESCRIPTION (if any)	OCCPP		YEP				
AWARD							
1. Prior Year Carryover		14,055.00		16,076.00	351,005.00	346,138.00	846,556.00
2. a. Current Year Award	160,000.00		15,000.00		10,177.00	10,039.00	3,853,676.00
b. Other Adjustments							98.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	160,000.00	0.00	15,000.00	0.00	10,177.00	10,039.00	3,853,774.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	160,000.00	14,055.00	15,000.00	16,076.00	361,182.00	356,177.00	4,700,330.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				16,076.00			17,508.00
6. Cash Received in Current Year	160,000.00		15,000.00				2,521,362.00
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	160,000.00	0.00	15,000.00	16,076.00	0.00	0.00	2,538,870.00
EXPENDITURES							
9. Donor-Authorized Expenditures	158,770.00	3,785.00	15,000.00	16,076.00	357,716.00	356,177.00	4,356,730.00
10. Non Donor-Authorized Expenditures							476,014.00
11. Total Expenditures (lines 9 & 10)	158,770.00	3,785.00	15,000.00	16,076.00	357,716.00	356,177.00	4,832,744.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,230.00	(3,785.00)	0.00	0.00	(357,716.00)	(356,177.00)	(1,817,860.00)
a. Unearned Revenue	1,230.00						1,230.00
b. Accounts Payable							0.00
c. Accounts Receivable		3,785.00			357,716.00	356,177.00	1,819,090.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,230.00	10,270.00	0.00	0.00	3,466.00	0.00	343,600.00
15. If Carryover is allowed, enter line 14 amount here	1,230.00	10,270.00			3,466.00		134,078.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	158,770.00	3,785.00	15,000.00	16,076.00	357,716.00	356,177.00	4,356,730.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	LEA Medi Option	Nat'l School Lunch	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.555	
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)		FD13	
AWARD			
1. Prior Year Restricted Ending Balance	1,186,741.00		1,186,741.00
2. a. Current Year Award	1,360,756.00	6,225,004.00	7,585,760.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,360,756.00	6,225,004.00	7,585,760.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,547,497.00	6,225,004.00	8,772,501.00
REVENUES			
5. Cash Received in Current Year	1,360,756.00	5,975,758.00	7,336,514.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	249,246.00	249,246.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	249,246.00	249,246.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,360,756.00	6,225,004.00	7,585,760.00
EXPENDITURES			
10. Donor-Authorized Expenditures	778,523.00	6,225,004.00	7,003,527.00
11. Non Donor-Authorized Expenditures		1,655,852.00	1,655,852.00
12. Total Expenditures (line 10 plus line 11)	778,523.00	7,880,856.00	8,659,379.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,768,974.00	0.00	1,768,974.00

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

STATE PROGRAM NAME	Special Education	Mental Health	Lottery	Quality Education Investment Act	Common Core	Restricted Lottery	Common Core
RESOURCE CODE	6500	6512	6300	7400	7405	6300	7405
REVENUE OBJECT	8311/8319	8590	8560	8590	8590	8560	8590
LOCAL DESCRIPTION (if any)				QEIA		FD09	FD09
AWARD							
1. Prior Year Restricted Ending Balance		3,383,017.00	243,710.00		2,091,054.00	30,887.00	129,328.00
2. a. Current Year Award	15,871,152.00	1,692,187.00	1,033,801.00	2,126,251.00		45,559.00	
b. Other Adjustments		(12,971.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,871,152.00	1,679,216.00	1,033,801.00	2,126,251.00	0.00	45,559.00	0.00
3. Required Matching Funds/Other	451,118.00						
4. Total Available Award (sum lines 1, 2c, & 3)	16,322,270.00	5,062,233.00	1,277,511.00	2,126,251.00	2,091,054.00	76,446.00	129,328.00
REVENUES							
5. Cash Received in Current Year	15,871,152.00	1,264,661.00	97,499.00	2,126,251.00		4,544.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	414,555.00	936,302.00	0.00	0.00	41,015.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	414,555.00	936,302.00	0.00	0.00	41,015.00	0.00
8. Contributed Matching Funds	451,118.00						
9. Total Available (sum lines 5, 7c, & 8)	16,322,270.00	1,679,216.00	1,033,801.00	2,126,251.00	0.00	45,559.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	16,322,270.00	3,331,939.00	1,277,511.00	2,126,251.00	2,091,054.00	58,578.00	129,328.00
11. Non Donor-Authorized Expenditures	20,843,372.00						
12. Total Expenditures (line 10 plus line 11)	37,165,642.00	3,331,939.00	1,277,511.00	2,126,251.00	2,091,054.00	58,578.00	129,328.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,730,294.00	0.00	0.00	0.00	17,868.00	0.00

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

Orange Unified
Orange County

STATE PROGRAM NAME	Child Development Center - Reserve Account	State Meal	TOTAL
RESOURCE CODE	6130	5310	
REVENUE OBJECT	8990/8660	8521	
LOCAL DESCRIPTION (if any)	FD12	FD13	
AWARD			
1. Prior Year Restricted Ending Balance	0.00		5,877,996.00
2. a. Current Year Award	37,913.00	479,000.00	21,285,863.00
b. Other Adjustments			(12,971.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,913.00	479,000.00	21,272,892.00
3. Required Matching Funds/Other	108.00		451,226.00
4. Total Available Award (sum lines 1, 2c, & 3)	38,021.00	479,000.00	27,602,114.00
REVENUES			
5. Cash Received in Current Year	37,913.00	458,913.00	19,860,933.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	20,087.00	1,411,959.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	20,087.00	1,411,959.00
8. Contributed Matching Funds	108.00		451,226.00
9. Total Available (sum lines 5, 7c, & 8)	38,021.00	479,000.00	21,724,118.00
EXPENDITURES			
10. Donor-Authorized Expenditures		479,000.00	25,815,931.00
11. Non Donor-Authorized Expenditures			20,843,372.00
12. Total Expenditures (line 10 plus line 11)	0.00	479,000.00	46,659,303.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	38,021.00	0.00	1,786,183.00

LOCAL PROGRAM NAME	ROP Adult Fee Based Program	Huber Trust	TOTAL
RESOURCE CODE	9365	9602	
REVENUE OBJECT	8677	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	68,326.00	263,889.00	332,215.00
2. a. Current Year Award		300,000.00	300,000.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	300,000.00	300,000.00
3. Required Matching Funds/Other		1,985.00	1,985.00
4. Total Available Award (sum lines 1, 2c, & 3)	68,326.00	565,874.00	634,200.00
REVENUES			
5. Cash Received in Current Year		300,000.00	300,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds		1,985.00	1,985.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	301,985.00	301,985.00
EXPENDITURES			
10. Donor-Authorized Expenditures		125,933.00	125,933.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	125,933.00	125,933.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	68,326.00	439,941.00	508,267.00

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	117,297,809.57	301	2,194,064.43	303	115,103,745.14	305	3,286,986.45		307	111,816,758.69	309
2000 - Classified Salaries	40,344,412.99	311	277,065.45	313	40,067,347.54	315	5,872,379.83		317	34,194,967.71	319
3000 - Employee Benefits (Excluding 3800)	47,121,110.89	321	4,783,263.42	323	42,337,847.47	325	3,040,138.90		327	39,297,708.57	329
4000 - Books, Supplies Equip Replace. (6500)	12,618,701.06	331	312,061.51	333	12,306,639.55	335	3,079,164.31		337	9,227,475.24	339
5000 - Services . . . & 7300 - Indirect Costs	20,851,964.87	341	185,431.17	343	20,666,533.70	345	3,987,039.74		347	16,679,493.96	349
TOTAL					230,482,113.40	365			TOTAL	211,216,404.17	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	95,136,026.52 375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,867,913.35 380
3. STRS.	3101 & 3102	8,327,594.59 382
4. PERS.	3201 & 3202	618,582.89 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,861,477.69 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	12,826,680.41 385
7. Unemployment Insurance.	3501 & 3502	52,317.97 390
8. Workers' Compensation Insurance.	3601 & 3602	2,301,384.62 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		129,991,978.04 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,409,810.92
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		281,899.30 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		127,300,267.82 397
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.		60.27%
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)	60.27%
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).	211,216,404.17
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	33,191,560.00		33,191,560.00		2,576,861.00	30,614,699.00	2,777,636.00
Capital Leases Payable	10,423,459.00		10,423,459.00		773,282.00	9,650,177.00	815,015.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	86,665,000.00		86,665,000.00		1,700,000.00	84,965,000.00	2,000,000.00
Compensated Absences Payable	4,096,428.00		4,096,428.00	28,301.00		4,124,729.00	
Governmental activities long-term liabilities	134,376,447.00	0.00	134,376,447.00	28,301.00	5,050,143.00	129,354,605.00	5,592,651.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	169,940,822.12		169,940,822.12			167,888,368.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,880.96		28,880.96			28,597.01
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)	26,502.24		26,502.24	26,494.31		26,494.31
2. Total Charter Schools ADA (Form A, Line C9)	2,094.77		2,094.77	2,094.77		2,094.77
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			28,597.01			28,589.08
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)	866,939.94		866,939.94	853,904.00		853,904.00
2. Timber Yield Tax (Object 8022)	18.06		18.06	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	117,158,457.70		117,158,457.70	120,094,750.00		120,094,750.00
5. Unsecured Roll Taxes (Object 8042)	4,497,826.65		4,497,826.65	4,303,626.00		4,303,626.00
6. Prior Years' Taxes (Object 8043)	1,933,474.48		1,933,474.48	1,929,133.00		1,929,133.00
7. Supplemental Taxes (Object 8044)	3,214,551.47		3,214,551.47	2,417,268.00		2,417,268.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	822,914.03		822,914.03	822,914.00		822,914.00
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)	8,859,872.30		8,859,872.30	3,668,535.00		3,668,535.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(4,180,019.00)		(4,180,019.00)	(4,275,952.00)		(4,275,952.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	133,174,035.63	0.00	133,174,035.63	129,814,178.00	0.00	129,814,178.00
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)	133,174,035.63	0.00	133,174,035.63	129,814,178.00	0.00	129,814,178.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,371,358.31			2,572,418.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,371,358.31			2,572,418.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	66,727,270.00		66,727,270.00	93,175,321.00		93,175,321.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(14,653.02)		(14,653.02)	400,067.00		400,067.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	66,712,616.98	0.00	66,712,616.98	93,575,388.00	0.00	93,575,388.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	251,488,063.70		251,488,063.70	279,973,333.00		279,973,333.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	410,350.91		410,350.91	256,000.00		256,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			169,940,822.12			167,888,368.64
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9902			0.9997
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			167,888,368.64			174,249,413.81
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			133,174,035.63			129,814,178.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			3,431,641.20			3,430,689.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			37,085,691.32			47,007,653.81
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			37,085,691.32			47,007,653.81
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			278,265.37			161,829.05
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			133,452,301.00			129,976,007.05
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)			36,807,425.95			46,845,824.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			133,452,301.00			
b. State Subventions (Line D8)			36,807,425.95			
c. Less: Excluded Appropriations (Line C23)			2,371,358.31			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			167,888,368.64			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,309,829.09
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 200,798,913.49

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.64%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,554,135.27
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,665,415.18
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,629.38
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	582,516.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,864,695.93
9. Carry-Forward Adjustment (Part IV, Line F)	253,823.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,118,519.79

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	147,270,703.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,863,416.75
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,739,673.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,662,019.78
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	129,667.89
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	987,038.95
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,482,487.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,033,175.27
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,829,654.38
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	243,997,837.72

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.63%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 3.74%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,864,695.93</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,490,638.41</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.14%) times Part III, Line B18); zero if negative	<u>253,823.86</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>253,823.86</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>253,823.86</u>

Approved indirect cost rate: 4.14%
Highest rate used in any program: 4.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,700,389.90	194,596.14	4.14%
01	3310	6,399,311.02	264,931.48	4.14%
01	3311	34,516.28	1,428.97	4.14%
01	3315	117,398.69	4,860.31	4.14%
01	3320	245,187.25	10,150.75	4.14%
01	3327	224,493.05	9,294.01	4.14%
01	3345	1,815.82	75.18	4.14%
01	3385	82,874.02	3,430.98	4.14%
01	3386	19,342.64	800.79	4.14%
01	3550	217,963.32	9,023.68	4.14%
01	4035	893,239.29	36,980.10	4.14%
01	4203	742,241.46	14,844.82	2.00%
01	4510	61,898.41	2,562.59	4.14%
01	5640	585,742.64	24,250.25	4.14%
01	6010	95,250.00	3,943.35	4.14%
01	6500	30,340,589.21	1,256,101.04	4.14%
01	6512	3,132,482.68	129,684.71	4.14%
01	6515	3,661.42	151.58	4.14%
01	6520	298,750.72	12,368.14	4.14%
01	7220	71,442.75	2,957.73	4.14%
01	7400	2,041,723.64	84,527.36	4.14%
01	7405	1,779,856.74	73,686.07	4.14%
01	8150	6,185,119.92	256,063.94	4.14%
01	9010	4,822,583.52	136,092.14	2.82%
12	5025	108,610.44	4,496.56	4.14%
12	6052	4,811.06	199.18	4.14%
12	6105	718,361.39	29,740.16	4.14%
12	9010	5,201,392.38	156,041.77	3.00%
13	5310	7,829,654.38	324,147.69	4.14%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		274,596.89	274,596.89
2. State Lottery Revenue	8560	3,747,245.03		1,079,360.51	4,826,605.54
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,747,245.03	0.00	1,353,957.40	5,101,202.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,113,904.53			1,113,904.53
2. Classified Salaries	2000-2999	628,857.80			628,857.80
3. Employee Benefits	3000-3999	312,885.26			312,885.26
4. Books and Supplies	4000-4999	487,947.97		1,336,089.20	1,824,037.17
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	201,963.87			201,963.87
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	13,588.60			13,588.60
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,759,148.03	0.00	1,336,089.20	4,095,237.23
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	988,097.00	0.00	17,868.20	1,005,965.20
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	254,907,903.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,298,431.17
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	129,667.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,996,788.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,776,627.21
4. Other Transfers Out	All	9200	7200-7299	579,492.65
5. Interfund Transfers Out	All	9300	7600-7629	185,507.09
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,683,493.76
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,172,768.97
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,524,345.92
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	44,178.83
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				227,129,305.17

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		28,506.13
B. Expenditures per ADA (Line I.E divided by Line II.A)		7,967.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	200,908,926.91	7,220.45
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	200,908,926.91	7,220.45
B. Required effort (Line A.2 times 90%)	180,818,034.22	6,498.41
C. Current year expenditures (Line I.E and Line II.B)	227,129,305.17	7,967.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	Teacher Full-Time Equivalents -----			Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	347,793.09	3,104,534.63	568,506.90	4,553,285.68	16,945,038.98	0.00	2,902,738.33
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	2.33	3.50		34.51			
1110 Regular Education, K-12	34.55	4.25	51.08	28.53	1,153.15		2,338.00
3100 Alternative Schools							
3200 Continuation Schools			1.00	0.72	18.50		
3300 Independent Study Centers			0.50	0.36	2.00		
3400 Opportunity Schools							
3550 Community Day Schools			0.50	0.36	4.00		
3700 Specialized Secondary Programs							
3800 Vocational Education	0.50						
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	14.00			26.34	165.00		635.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	0.50		1.00	1.68	26.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	51.88	7.75	54.08	92.50	1,368.65	0.00	2,973.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	612,239.44	3,116,412.49	3,728,651.93	138,104.75	3,866,756.68	
1110	Regular Education, K-12	147,951,590.92	20,435,166.91	168,386,757.83	6,236,841.71	174,623,599.54	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,741,334.88	274,999.69	2,016,334.57	74,682.59	2,091,017.16	
3300	Independent Study Centers	475,524.19	47,738.75	523,262.94	19,381.03	542,643.97	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	734,736.64	72,500.44	807,237.08	29,899.08	837,136.16	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	301,081.36	3,351.90	304,433.26	11,275.84	315,709.10	
4110	Regular Education, Adult	22,256.03	0.00	22,256.03	824.34	23,080.37	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	601.36	0.00	601.36	22.27	623.63	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	52,769,923.10	4,053,263.81	56,823,186.91	2,104,662.07	58,927,848.98	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	3,562,399.14	418,463.62	3,980,862.76	147,446.34	4,128,309.10	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	143,675.33	0.00	143,675.33	5,321.56	148,996.89	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					57.42	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					868,595.22	
----	Other Outgo					8,534,692.14	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	513,462.43	513,462.43	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(514,625.36)	(514,625.36)	
----	Total General Fund and Charter Schools Funds Expenditures	208,315,362.39	28,421,897.61	236,737,260.00	8,767,298.65	254,907,903.43	

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	244,556.06	201,158.41	0.00	59,205.47	107,319.50	0.00	0.00	0.00	0.00	0.00	0.00	612,239.44
1110	Regular Education, K-12	108,227,673.97	6,756,323.13	5,593,232.28	16,897,817.58	3,690,257.67	134,769.29	1,662,019.78	0.00	0.00	4,985,497.22	0.00	147,951,590.92
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,098,349.99	0.00	60,147.44	389,208.87	105,609.52	0.00	0.00	0.00	0.00	88,019.06	0.00	1,741,334.88
3300	Independent Study Centers	301,647.26	0.00	375.00	131,914.49	41,587.44	0.00	0.00	0.00	0.00	0.00	0.00	475,524.19
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	492,268.14	0.00	0.00	149,809.58	47,360.60	0.00	0.00	0.00	0.00	45,298.32	0.00	734,736.64
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	208,603.90	80,694.75	0.00	1,429.29	10,353.42	0.00	0.00	0.00	0.00	0.00	0.00	301,081.36
4110	Regular Education, Adult	5,696.83	0.00	0.00	14,387.28	2,171.92	0.00	0.00	0.00	0.00	0.00	0.00	22,256.03
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	601.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	601.36
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	39,471,158.59	2,885,937.47	166,521.76	0.00	4,448,144.22	5,790,469.33	0.00	0.00	0.00	7,691.73	0.00	52,769,923.10
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	2,811,936.43	178,786.00	61,826.67	213,806.66	264,588.59	0.00	0.00	0.00	0.00	31,454.79	0.00	3,562,399.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,667.89	0.00	14,007.44	0.00	143,675.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		152,862,492.53	10,102,899.76	5,882,103.15	17,857,579.22	8,717,392.88	5,925,238.62	1,662,019.78	129,667.89	0.00	5,175,968.56	0.00	208,315,362.39

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	3,116,412.49	0.00	0.00	3,116,412.49	
1110	Regular Education, K-12	3,875,453.86	14,276,967.60	2,282,745.45	20,435,166.91	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	45,954.12	229,045.57	0.00	274,999.69	
3300	Independent Study Centers	22,977.07	24,761.68	0.00	47,738.75	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	22,977.07	49,523.37	0.00	72,500.44	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	3,351.90	0.00	0.00	3,351.90	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	1,390,432.05	2,042,838.88	619,992.88	4,053,263.81	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	96,561.74	321,901.88	0.00	418,463.62	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		8,574,120.30	16,945,038.98	2,902,738.33	28,421,897.61	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	987,038.95
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	62,629.38
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,554,135.27
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,678,120.41
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,281,924.01
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	208,315,362.39
2	Total Allocated Costs (from Form PCR, Column 2, Total)	28,421,897.61
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	236,737,260.00
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,033,175.27
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,829,654.38
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,862,829.65
D. Total Direct Charged and Allocated Costs (B3 + C5)		250,600,089.65
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.70%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	57.42				57.42
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			868,595.22		868,595.22
Other Outgo (Objects 1000-7999)				8,534,692.14	8,534,692.14
Total Other Costs	57.42	0.00	868,595.22	8,534,692.14	9,403,344.78

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: Orange Unified (BM)			
Date allocation plan approved by SELPA governance:	Jun-4, 2015		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	14,197,075.20	14,329,919.45	0.94%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	14,197,075.20	14,329,919.45	0.94%
B. COLA Apportionment	127,300.23	152,728.59	19.98%
C. Growth Apportionment or Declining ADA Adjustment	(32,108.83)	(125,146.50)	289.76%
D. Subtotal (Sum lines A.4, B, and C)	14,292,266.60	14,357,501.54	0.46%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment	67,680.08	63,640.00	-5.97%
G. Out of Home Care Apportionment	1,511,205.00	1,526,629.00	1.02%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	15,871,151.68	15,947,770.54	0.48%
K. Mental Health Apportionment	2,006,240.00	2,032,722.00	1.32%
L. Federal IDEA Local Assistance Grants - Preschool	255,338.00	255,338.00	0.00%
M. Federal IDEA - Section 619 Preschool	122,259.00	122,259.00	0.00%
N. Other Federal Discretionary Grants	5,341,692.00	5,285,183.00	-1.06%
O. Other Adjustments	314,932.00	311,119.00	-1.21%
P. Total SELPA Revenues (Sum lines J through O)	23,911,612.68	23,954,391.54	0.18%
II. ALLOCATION TO SELPA MEMBERS			
Orange Unified (BM00)	23,911,612.68	23,954,391.54	0.18%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	23,911,612.68	23,954,391.54	0.18%
Preparer Name: <u>Barbara Stephens</u>			
Title: <u>Director-Fiscal Assistance</u>			
Phone: <u>(714) 628-4044</u>			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,300
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	525,567.53	0.00	1,019,862.97	23,704.54	1,336,271.28	5,061,480.31	13,939,265.87		21,906,152.50
2000-2999	Classified Salaries	365,139.06	0.00	60,803.45	0.00	671,563.65	5,560,200.53	6,525,088.18		13,182,794.87
3000-3999	Employee Benefits	253,274.29	0.00	283,084.08	6,185.60	493,319.67	3,692,685.22	5,671,363.40		10,399,912.26
4000-4999	Books and Supplies	10,777.63	0.00	0.00	0.00	24,959.60	499,392.28	102,039.21		637,168.72
5000-5999	Services and Other Operating Expenditures	451,378.94	0.00	7,203.76	0.00	33,038.33	2,833,259.30	2,425,834.32		5,750,714.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	893,180.10	0.00		893,180.10
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	35,830.00	0.00		35,830.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.46	27,811.52		241,707.98
	Total Direct Costs	1,606,137.45	0.00	1,370,954.26	29,890.14	2,559,152.53	18,789,924.20	28,691,402.50	0.00	53,047,461.08
7310	Transfers of Indirect Costs	800.79	0.00	0.00	3,582.56	15,086.24	270,495.22	1,606,060.90		1,886,025.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,053,263.77								4,053,263.77
	Total Indirect Costs and PCR Allocations	4,054,064.56								4,054,064.56
	TOTAL COSTS	5,660,202.01	0.00	1,370,954.26	33,472.70	2,574,238.77	19,060,419.42	30,297,463.40	0.00	58,996,750.56
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	33,593.49	0.00	256,061.96	0.00	1,157,380.37	358,576.13	104,082.29		1,909,694.24
2000-2999	Classified Salaries	364,615.36	0.00	38,913.08	0.00	182,403.42	1,321,148.93	1,393,863.58		3,300,944.37
3000-3999	Employee Benefits	151,811.82	0.00	78,212.81	0.00	415,902.92	829,428.52	664,273.43		2,139,629.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,324.18	0.00	15,349.62		26,673.80
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	749.30	84,748.00	1,022.30		86,519.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	550,020.67	0.00	373,187.85	0.00	1,767,760.19	2,593,901.58	2,178,591.22	0.00	7,463,461.51
7310	Transfers of Indirect Costs	800.79	0.00	0.00	0.00	15,086.24	9,294.01	266,360.45		291,541.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	800.79	0.00	0.00	0.00	15,086.24	9,294.01	266,360.45	0.00	291,541.49
	TOTAL BEFORE OBJECT 8980	550,821.46	0.00	373,187.85	0.00	1,782,846.43	2,603,195.59	2,444,951.67	0.00	7,755,003.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,487,172.50
										6,267,830.50

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	491,974.04	0.00	763,801.01	23,704.54	178,890.91	4,702,904.18	13,835,183.58		19,996,458.26
2000-2999	Classified Salaries	523.70	0.00	21,890.37	0.00	489,160.23	4,239,051.60	5,131,224.60		9,881,850.50
3000-3999	Employee Benefits	101,462.47	0.00	204,871.27	6,185.60	77,416.75	2,863,256.70	5,007,089.97		8,260,282.76
4000-4999	Books and Supplies	10,777.63	0.00	0.00	0.00	13,635.42	499,392.28	86,689.59		610,494.92
5000-5999	Services and Other Operating Expenditures	451,378.94	0.00	7,203.76	0.00	32,289.03	2,748,511.30	2,424,812.02		5,664,195.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	893,180.10	0.00	0.00		893,180.10
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	35,830.00	0.00		35,830.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.46	27,811.52		241,707.98
	Total Direct Costs	1,056,116.78	0.00	997,766.41	29,890.14	791,392.34	16,196,022.62	26,512,811.28	0.00	45,583,999.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,582.56	0.00	261,201.21	1,339,700.45		1,604,484.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,053,263.77	0.00	0.00	3,582.56	0.00	261,201.21	1,339,700.45	0.00	4,053,263.77
	Total Indirect Costs and PCR Allocations	4,053,263.77	0.00	0.00	3,582.56	0.00	261,201.21	1,339,700.45	0.00	5,657,747.99
	TOTAL BEFORE OBJECT 8980	5,109,380.55	0.00	997,766.41	33,472.70	791,392.34	16,457,223.83	27,852,511.73	0.00	51,241,747.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									1,487,172.50
										52,728,920.06
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	264,888.43	0.00	763,801.01	0.00	0.00	(16.00)	3,493.63		1,032,167.07
2000-2999	Classified Salaries	0.00	0.00	21,890.37	0.00	0.00	1,937,574.80	1,146,165.62		3,105,630.79
3000-3999	Employee Benefits	45,501.01	0.00	204,871.27	0.00	0.00	931,369.77	555,399.52		1,737,141.57
4000-4999	Books and Supplies	1,968.05	0.00	0.00	0.00	345.32	454,849.01	1,687.79		458,850.17
5000-5999	Services and Other Operating Expenditures	284,026.02	0.00	7,203.76	0.00	500.00	(147,060.91)	23,220.00		167,888.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	893,180.10	0.00		893,180.10
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.46	0.00		213,896.46
	Total Direct Costs	596,383.51	0.00	997,766.41	0.00	845.32	4,283,793.23	1,729,966.56	0.00	7,608,755.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	131,516.50	71,231.27		202,747.77
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	131,516.50	71,231.27	0.00	202,747.77
	TOTAL BEFORE OBJECT 8980	596,383.51	0.00	997,766.41	0.00	845.32	4,415,309.73	1,801,197.83	0.00	7,811,502.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,487,172.50
	TOTAL COSTS									20,843,371.93
										30,142,047.23

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

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	42,538,039.39	24,159,143.20
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	42,538,039.39	24,159,143.20
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	3,180.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	3,180.00	

SELPA: Orange Unified (BM)

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

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Orange Unified (BM)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,452,334.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,230,039.00	
Increase in funding (if difference is positive)	222,295.00	
Maximum available for MOE reduction (50% of increase in funding)	111,147.50 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	122,259.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	836,188.95 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	111,147.50	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	836,188.95	(f)

SELPA: Orange Unified (BM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	58,996,750.56		
2. Less: Expenditures paid from federal sources	6,267,830.50		
3. Expenditures paid from state and local sources	52,728,920.06	42,538,039.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,728,920.06	42,538,039.39	10,190,880.67
4. Special education unduplicated pupil count	3,300	3,180	
5. Per capita state and local expenditures (A3/A4)	15,978.46	13,376.74	2,601.72

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

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

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	30,142,047.23	24,159,143.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>30,142,047.23</u>	<u>24,159,143.20</u>	<u>5,982,904.03</u>
b. Per capita local expenditures (B1a/A4)	<u>9,133.95</u>	<u>7,597.21</u>	<u>1,536.74</u>

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

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

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

Denise Mac Allister
Contact Name

(714) 628-5550
Telephone Number

Executive Director-Special Education/SELPA
Title

dmac@orangeusd.org
E-mail Address

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	21,906,152.50		21,906,152.50
2000-2999	Classified Salaries	13,182,794.87		13,182,794.87
3000-3999	Employee Benefits	10,399,912.26		10,399,912.26
4000-4999	Books and Supplies	637,168.72		637,168.72
5000-5999	Services and Other Operating Expenditures	5,750,714.65		5,750,714.65
6000-6999	Capital Outlay	893,180.10		893,180.10
7130	State Special Schools	35,830.00		35,830.00
7430-7439	Debt Service	241,707.98		241,707.98
	Total Direct Costs	53,047,461.08	0.00	53,047,461.08
7310	Transfers of Indirect Costs	1,896,025.71		1,896,025.71
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	4,053,263.77		4,053,263.77
	Total Indirect Costs and PCR Allocations	5,949,289.48	0.00	5,949,289.48
	TOTAL COSTS	58,996,750.56	0.00	58,996,750.56
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	19,996,458.26		19,996,458.26
2000-2999	Classified Salaries	9,881,850.50		9,881,850.50
3000-3999	Employee Benefits	8,260,282.76		8,260,282.76
4000-4999	Books and Supplies	610,494.92		610,494.92
5000-5999	Services and Other Operating Expenditures	5,664,195.05		5,664,195.05
6000-6999	Capital Outlay	893,180.10		893,180.10
7130	State Special Schools	35,830.00		35,830.00
7430-7439	Debt Service	241,707.98		241,707.98
	Total Direct Costs	45,583,999.57	0.00	45,583,999.57
7310	Transfers of Indirect Costs	1,604,484.22		1,604,484.22
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	4,053,263.77		4,053,263.77
	Total Indirect Costs and PCR Allocations	5,657,747.99	0.00	5,657,747.99
	TOTAL BEFORE OBJECT 8980	51,241,747.56	0.00	51,241,747.56
8980	Contributions from Unrestricted Revenues to Federal Resources	1,487,172.50		1,487,172.50
	TOTAL COSTS	52,728,920.06	0.00	52,728,920.06

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	1,032,167.07		1,032,167.07
2000-2999	Classified Salaries	3,105,630.79		3,105,630.79
3000-3999	Employee Benefits	1,737,141.57		1,737,141.57
4000-4999	Books and Supplies	458,850.17		458,850.17
5000-5999	Services and Other Operating Expenditures	167,888.87		167,888.87
6000-6999	Capital Outlay	893,180.10		893,180.10
7130	State Special Schools			0.00
7430-7439	Debt Service	213,896.46		213,896.46
	Total Direct Costs	7,608,755.03	0.00	7,608,755.03
7310	Transfers of Indirect Costs	202,747.77		202,747.77
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	202,747.77	0.00	202,747.77
	TOTAL BEFORE OBJECT 8980	7,811,502.80	0.00	7,811,502.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			
		1,487,172.50		1,487,172.50
8980	Contributions from Unrestricted Revenues to State Resources	20,843,371.93		20,843,371.93
	TOTAL COSTS	30,142,047.23	0.00	30,142,047.23
	UNDUPLICATED PUPIL COUNT	3,300		3,300

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

SELPA: Orange Unified (BM)

	Orange Unified (BM00)	Adjustments*	TOTAL
(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets)			
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A)	42,538,039.39		42,538,039.39
1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets			0.00
2. Audit adjustments of 2013-14 special education expenditures not included in Line 1			0.00
3. Restatements of 2014-15 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	42,538,039.39	0.00	42,538,039.39
B. Total 2013-14 Local Expenditures (LE-PY, Column B)			
1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets	24,159,143.20		24,159,143.20
2. Audit adjustments of 2013-14 special education expenditures not included in Line 1			0.00
3. Restatements of 2014-15 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	24,159,143.20	0.00	24,159,143.20
C. Unduplicated Pupil Count			
1. Amount reported in 2013-14 Report SEMA, LE-CY	3,180		3,180
2. Adjustments not included in Line C1			0
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	3,180	0	3,180

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2014-15 Expenditures by SELPA (SE-CY) and the 2013-14 Expenditures by SELPA (SE-PY), to the CDE.

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Orange Unified (BM)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,452,334.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,230,039.00</u>	
Increase in funding (if difference is positive)	<u>222,295.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>111,147.50</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>122,259.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>836,188.95</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>111,147.50</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>836,188.95</u>	(f)

SELPA: Orange Unified (BM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2014-15 (SE-CY Worksheet)	Actual Expenditures FY 2013-14 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	58,996,750.56		
2. Less: Expenditures paid from federal sources	6,267,830.50		
3. Expenditures paid from state and local sources	52,728,920.06	42,538,039.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,728,920.06	42,538,039.39	10,190,880.67
4. Special education unduplicated pupil count	3,300	3,180	
5. Per capita state and local expenditures (A3/A4)	15,978.46	13,376.74	2,601.72

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

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

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	30,142,047.23	24,159,143.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>30,142,047.23</u>	<u>24,159,143.20</u>	<u>5,982,904.03</u>
b. Per capita local expenditures (B1a/A4)	<u>9,133.95</u>	<u>7,597.21</u>	<u>1,536.74</u>

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

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

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

Denise Mac Allister
Contact Name

(714) 628-5550
Telephone Number

Executive Director-Special Education/SELPA
Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	474,631.00	0.00	1,127,716.00	20,801.00	1,396,959.00	4,472,982.00	14,750,219.00		22,243,308.00
2000-2999	Classified Salaries	383,777.00	0.00	67,147.00	0.00	657,548.00	5,558,638.00	6,411,661.00		13,078,771.00
3000-3999	Employee Benefits	272,134.00	0.00	332,870.00	4,205.00	550,867.00	3,720,946.00	6,272,526.00		11,153,548.00
4000-4999	Books and Supplies	10,000.00	0.00	0.00	0.00	21,897.00	1,677,192.00	90,309.00		1,799,398.00
5000-5999	Services and Other Operating Expenditures	639,600.00	0.00	7,000.00	0.00	14,100.00	2,729,199.00	2,173,055.00		5,562,954.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	951,676.00	0.00		951,676.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,000.00	0.00		21,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	214,100.00	27,812.00		241,912.00
	Total Direct Costs	1,780,142.00	0.00	1,534,733.00	25,006.00	2,641,371.00	19,345,733.00	29,725,582.00	0.00	55,052,567.00
7310	Transfers of Indirect Costs	1,287.00	0.00	0.00	3,055.00	13,434.00	244,439.00	1,497,447.00		1,759,662.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,287.00	0.00	0.00	3,055.00	13,434.00	244,439.00	1,497,447.00	0.00	1,759,662.00
	TOTAL COSTS	1,781,429.00	0.00	1,534,733.00	28,061.00	2,654,805.00	19,590,172.00	31,223,029.00	0.00	56,812,229.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	441,038.00	0.00	799,242.00	20,801.00	191,440.00	4,174,291.00	14,666,558.00		20,293,370.00
2000-2999	Classified Salaries	22,200.00	0.00	25,130.00	0.00	493,884.00	4,326,391.00	5,044,162.00		9,911,767.00
3000-3999	Employee Benefits	112,316.00	0.00	228,080.00	4,205.00	83,059.00	2,882,483.00	5,594,403.00		8,904,546.00
4000-4999	Books and Supplies	10,000.00	0.00	0.00	0.00	14,904.00	1,562,958.00	55,389.00		1,643,251.00
5000-5999	Services and Other Operating Expenditures	639,600.00	0.00	7,000.00	0.00	14,100.00	2,521,050.00	2,172,905.00		5,354,655.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	951,676.00	0.00		951,676.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,000.00	0.00		21,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	214,100.00	27,812.00		241,912.00
	Total Direct Costs	1,225,154.00	0.00	1,059,452.00	25,006.00	797,387.00	16,653,949.00	27,561,229.00	0.00	47,322,177.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,055.00	0.00	234,368.00	1,261,429.00		1,498,852.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	3,055.00	0.00	234,368.00	1,261,429.00	0.00	1,498,852.00
	TOTAL BEFORE OBJECT 8980	1,225,154.00	0.00	1,059,452.00	28,061.00	797,387.00	16,888,317.00	28,822,658.00	0.00	48,821,029.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,470,050.00
										50,291,079.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		205,687.00	0.00	799,242.00	0.00	0.00	0.00	15,000.00		1,019,929.00
1000-1999	Certificated Salaries	0.00	0.00	25,130.00	0.00	0.00	0.00	878,181.00		2,569,984.00
2000-2999	Classified Salaries	45,347.00	0.00	228,080.00	0.00	0.00	0.00	503,843.00		1,657,685.00
3000-3999	Employee Benefits	2,000.00	0.00	0.00	0.00	0.00	0.00	5,289.00		578,289.00
4000-4999	Books and Supplies	465,000.00	0.00	7,000.00	0.00	0.00	0.00	5,655.00		533,655.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		951,676.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		214,100.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		7,525,318.00
	Total Direct Costs	718,034.00	0.00	1,059,452.00	0.00	0.00	0.00	1,407,968.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	50,439.00		166,787.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	50,439.00	0.00	166,787.00
	TOTAL BEFORE OBJECT 8980	718,034.00	0.00	1,059,452.00	0.00	0.00	0.00	1,458,407.00	0.00	7,692,105.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,470,050.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									23,054,033.00
	TOTAL COSTS									32,216,188.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	525,567.53	0.00	1,019,862.97	23,704.54	1,336,271.28	5,061,480.31	13,939,265.87		21,906,152.50
2000-2999	Classified Salaries	365,139.06	0.00	60,803.45	0.00	671,563.65	5,560,200.53	6,525,088.18		13,182,794.87
3000-3999	Employee Benefits	253,274.29	0.00	283,084.08	6,185.60	493,319.67	3,692,685.22	5,671,363.40		10,399,912.26
4000-4999	Books and Supplies	10,777.63	0.00	7,203.76	0.00	24,959.60	499,392.28	102,039.21		637,168.72
5000-5999	Services and Other Operating Expenditures	451,378.94	0.00	0.00	0.00	33,038.33	2,833,259.30	2,425,834.32		5,750,714.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	893,180.10	0.00		893,180.10
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	35,830.00	0.00		35,830.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.46	27,811.52		241,707.98
	Total Direct Costs	1,606,137.45	0.00	1,370,954.26	29,890.14	2,559,152.53	18,789,924.20	28,691,402.50	0.00	53,047,461.08
7310	Transfers of Indirect Costs	800.79	0.00	0.00	3,582.56	15,086.24	270,495.22	1,606,060.90		1,896,025.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	800.79	0.00	0.00	3,582.56	15,086.24	270,495.22	1,606,060.90	0.00	1,896,025.71
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	33,593.49	0.00	256,061.96	0.00	1,157,380.37	358,576.13	104,082.29		1,909,694.24
2000-2999	Classified Salaries	364,615.36	0.00	38,913.08	0.00	182,403.42	1,321,148.93	1,393,863.58		3,300,944.37
3000-3999	Employee Benefits	151,811.82	0.00	78,212.81	0.00	415,902.92	829,428.52	664,273.43		2,139,629.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,324.18	0.00	15,349.62		26,673.80
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	749.30	84,748.00	1,022.30		86,519.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	550,020.67	0.00	373,187.85	0.00	1,767,760.19	2,593,901.58	2,178,591.22	0.00	7,463,461.51
7310	Transfers of Indirect Costs	800.79	0.00	0.00	0.00	15,086.24	9,294.01	266,360.45		291,541.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	800.79	0.00	0.00	0.00	15,086.24	9,294.01	266,360.45	0.00	291,541.49
	TOTAL BEFORE OBJECT 8980	550,821.46	0.00	373,187.85	0.00	1,782,846.43	2,603,195.59	2,444,951.67	0.00	7,755,003.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,487,172.50 6,267,830.50

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	491,974.04	0.00	763,801.01	23,704.54	178,890.91	4,702,904.18	13,835,183.58		19,996,458.26
2000-2999	Classified Salaries	523.70	0.00	21,890.37	0.00	489,160.23	4,239,051.60	5,131,224.60		9,881,850.50
3000-3999	Employee Benefits	101,462.47	0.00	204,871.27	6,185.60	77,416.75	2,863,256.70	5,007,089.97		8,260,282.76
4000-4999	Books and Supplies	10,777.63	0.00	0.00	0.00	13,635.42	499,392.28	86,689.59		610,494.92
5000-5999	Services and Other Operating Expenditures	451,378.94	0.00	7,203.76	0.00	32,289.03	2,748,511.30	2,424,812.02		5,664,195.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	893,180.10	0.00		893,180.10
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	35,830.00	0.00		35,830.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.46	27,811.52		241,707.98
	Total Direct Costs	1,056,116.78	0.00	997,766.41	29,890.14	791,392.34	16,196,022.62	26,512,811.28	0.00	45,583,999.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	261,201.21	1,339,700.45		1,604,484.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,053,263.77	0.00	0.00	3,582.56	0.00	261,201.21	1,339,700.45		4,053,263.77
	Total Indirect Costs	4,053,263.77	0.00	0.00	3,582.56	0.00	261,201.21	1,339,700.45	0.00	4,053,263.77
	TOTAL BEFORE OBJECT 8980	1,056,116.78	0.00	997,766.41	33,472.70	791,392.34	16,457,223.83	27,852,511.73	0.00	47,188,483.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,487,172.50
	TOTAL COSTS									48,675,656.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	264,888.43	0.00	763,801.01	0.00	0.00	(16.00)	3,493.63		1,032,167.07
2000-2999	Classified Salaries	0.00	0.00	21,890.37	0.00	0.00	1,937,574.80	1,146,165.62		3,105,630.79
3000-3999	Employee Benefits	45,501.01	0.00	204,871.27	0.00	0.00	931,369.77	555,399.52		1,737,141.57
4000-4999	Books and Supplies	1,968.05	0.00	0.00	0.00	345.32	454,849.01	1,687.79		458,850.17
5000-5999	Services and Other Operating Expenditures	284,026.02	0.00	7,203.76	0.00	500.00	(147,060.91)	23,220.00		167,888.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	893,180.10	0.00		893,180.10
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.46	0.00		213,896.46
	Total Direct Costs	596,383.51	0.00	997,766.41	0.00	845.32	4,283,793.23	1,729,966.56	0.00	7,608,755.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	131,516.50	71,231.27		202,747.77
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	131,516.50	71,231.27	0.00	202,747.77
	TOTAL BEFORE OBJECT 8980	596,383.51	0.00	997,766.41	0.00	845.32	4,415,309.73	1,801,197.83	0.00	7,811,502.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,487,172.50
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									20,843,371.93
	TOTAL COSTS									30,142,047.23

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

SELPA: Orange Unified (BM)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Orange Unified (BM)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,452,334.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,452,334.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>122,259.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>836,188.95</u> (b)	

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

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	<u> </u>	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>836,188.95</u>	(f)

SELPA: Orange Unified (BM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	56,812,229.00		
2. Less: Expenditures paid from federal sources	6,521,150.00		
3. Expenditures paid from state and local sources	50,291,079.00	48,675,656.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	50,291,079.00	48,675,656.29	1,615,422.71
4. Special education unduplicated pupil count	3,300	3,300	
5. Per capita state and local expenditures (A3/A4)	15,239.72	14,750.20	489.52

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

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

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	32,216,188.00	30,142,047.23	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>32,216,188.00</u>	<u>30,142,047.23</u>	<u>2,074,140.77</u>
b. Per capita local expenditures (B1a/A4)	<u>9,762.48</u>	<u>9,133.95</u>	<u>628.53</u>

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

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

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

Denise Mac Allister
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Telephone Number

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Title

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E-mail Address

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	22,243,308.00		22,243,308.00
2000-2999	Classified Salaries	13,078,771.00		13,078,771.00
3000-3999	Employee Benefits	11,153,548.00		11,153,548.00
4000-4999	Books and Supplies	1,799,398.00		1,799,398.00
5000-5999	Services and Other Operating Expenditures	5,562,954.00		5,562,954.00
6000-6999	Capital Outlay	951,676.00		951,676.00
7130	State Special Schools	21,000.00		21,000.00
7430-7439	Debt Service	241,912.00		241,912.00
	Total Direct Costs	55,052,567.00	0.00	55,052,567.00
7310	Transfers of Indirect Costs	1,759,662.00		1,759,662.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,759,662.00	0.00	1,759,662.00
	TOTAL COSTS	56,812,229.00	0.00	56,812,229.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	20,293,370.00		20,293,370.00
2000-2999	Classified Salaries	9,911,767.00		9,911,767.00
3000-3999	Employee Benefits	8,904,546.00		8,904,546.00
4000-4999	Books and Supplies	1,643,251.00		1,643,251.00
5000-5999	Services and Other Operating Expenditures	5,354,655.00		5,354,655.00
6000-6999	Capital Outlay	951,676.00		951,676.00
7130	State Special Schools	21,000.00		21,000.00
7430-7439	Debt Service	241,912.00		241,912.00
	Total Direct Costs	47,322,177.00	0.00	47,322,177.00
7310	Transfers of Indirect Costs	1,498,852.00		1,498,852.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,498,852.00	0.00	1,498,852.00
	TOTAL BEFORE OBJECT 8980	48,821,029.00	0.00	48,821,029.00
8980	Contributions from Unrestricted Revenues to Federal Resources	1,470,050.00		1,470,050.00
	TOTAL COSTS	50,291,079.00	0.00	50,291,079.00

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	1,019,929.00		1,019,929.00
2000-2999	Classified Salaries	2,569,984.00		2,569,984.00
3000-3999	Employee Benefits	1,657,685.00		1,657,685.00
4000-4999	Books and Supplies	578,289.00		578,289.00
5000-5999	Services and Other Operating Expenditures	533,655.00		533,655.00
6000-6999	Capital Outlay	951,676.00		951,676.00
7130	State Special Schools			0.00
7430-7439	Debt Service	214,100.00		214,100.00
	Total Direct Costs	7,525,318.00	0.00	7,525,318.00
7310	Transfers of Indirect Costs	166,787.00		166,787.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	166,787.00	0.00	166,787.00
	TOTAL BEFORE OBJECT 8980	7,692,105.00	0.00	7,692,105.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	1,470,050.00		1,470,050.00
8980	Contributions from Unrestricted Revenues to State Resources	23,054,033.00		23,054,033.00
	TOTAL COSTS	32,216,188.00	0.00	32,216,188.00
	UNDUPLICATED PUPIL COUNT	3,300		3,300

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

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	21,906,152.50		21,906,152.50
2000-2999	Classified Salaries	13,182,794.87		13,182,794.87
3000-3999	Employee Benefits	10,399,912.26		10,399,912.26
4000-4999	Books and Supplies	637,168.72		637,168.72
5000-5999	Services and Other Operating Expenditures	5,750,714.65		5,750,714.65
6000-6999	Capital Outlay	893,180.10		893,180.10
7130	State Special Schools	35,830.00		35,830.00
7430-7439	Debt Service	241,707.98		241,707.98
	Total Direct Costs	53,047,461.08	0.00	53,047,461.08
7310	Transfers of Indirect Costs	1,896,025.71		1,896,025.71
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			0.00
	Total Indirect Costs	1,896,025.71	0.00	1,896,025.71
	TOTAL COSTS	54,943,486.79	0.00	54,943,486.79
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	19,996,458.26		19,996,458.26
2000-2999	Classified Salaries	9,881,850.50		9,881,850.50
3000-3999	Employee Benefits	8,260,282.76		8,260,282.76
4000-4999	Books and Supplies	610,494.92		610,494.92
5000-5999	Services and Other Operating Expenditures	5,664,195.05		5,664,195.05
6000-6999	Capital Outlay	893,180.10		893,180.10
7130	State Special Schools	35,830.00		35,830.00
7430-7439	Debt Service	241,707.98		241,707.98
	Total Direct Costs	45,583,999.57	0.00	45,583,999.57
7310	Transfers of Indirect Costs	1,604,484.22		1,604,484.22
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	4,053,263.77		4,053,263.77
	Total Indirect Costs	1,604,484.22	0.00	1,604,484.22
	TOTAL BEFORE OBJECT 8980	47,188,483.79	0.00	47,188,483.79
8980	Contributions from Unrestricted Revenues to Federal Resources	1,487,172.50		1,487,172.50
	TOTAL COSTS	48,675,656.29	0.00	48,675,656.29

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	1,032,167.07		1,032,167.07
2000-2999	Classified Salaries	3,105,630.79		3,105,630.79
3000-3999	Employee Benefits	1,737,141.57		1,737,141.57
4000-4999	Books and Supplies	458,850.17		458,850.17
5000-5999	Services and Other Operating Expenditures	167,888.87		167,888.87
6000-6999	Capital Outlay	893,180.10		893,180.10
7130	State Special Schools			0.00
7430-7439	Debt Service	213,896.46		213,896.46
	Total Direct Costs	7,608,755.03	0.00	7,608,755.03
7310	Transfers of Indirect Costs	202,747.77		202,747.77
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	202,747.77	0.00	202,747.77
	TOTAL BEFORE OBJECT 8980	7,811,502.80	0.00	7,811,502.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	1,487,172.50		1,487,172.50
8980	Contributions from Unrestricted Revenues to State Resources	20,843,371.93		20,843,371.93
	TOTAL COSTS	30,142,047.23	0.00	30,142,047.23
	UNDUPLICATED PUPIL COUNT	3,300		3,300

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 Budget by SELPA (SE-B) and the 2014-15 Expenditures by SELPA (SE-B), to the CDE.

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Orange Unified (BM)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,452,334.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,452,334.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	122,259.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	836,188.95 (b)	

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

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		_____ (e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	836,188.95 (f)	

SELPA: Orange Unified (BM)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (SB-B Worksheet)	Actual Expenditures FY 2014-15 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	56,812,229.00		
2. Less: Expenditures paid from federal sources	6,521,150.00		
3. Expenditures paid from state and local sources	50,291,079.00	48,675,656.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	50,291,079.00	48,675,656.29	1,615,422.71
4. Special education unduplicated pupil count	3,300	3,300	
5. Per capita state and local expenditures (A3/A4)	15,239.72	14,750.20	489.52

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

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

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget FY 2015-16</u>	<u>Actual FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	32,216,188.00	30,142,047.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>32,216,188.00</u>	<u>30,142,047.23</u>	<u>2,074,140.77</u>
b. Per capita local expenditures (B1a/A4)	<u>9,762.48</u>	<u>9,133.95</u>	<u>628.53</u>

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

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

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

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Title

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(277,589.07)	0.00	(514,625.36)				
Other Sources/Uses Detail					0.00	185,507.09		
Fund Reconciliation							6,264,794.20	3,059,939.62
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	150,056.05	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							419,450.00	198,868.23
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	56,069.60	0.00	190,477.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.01	90,538.27
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	71,429.66	0.00	324,147.69	0.00				
Other Sources/Uses Detail					129.09	0.00		
Fund Reconciliation							2.83	344,679.95
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					47,981.00	0.00		
Fund Reconciliation							2,455,266.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.69	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	602,277.32		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	33.07	0.00						
Other Sources/Uses Detail					739,674.32	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							100,565.00	249.93
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							116,122.87	5,661,924.91
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	277,589.07	(277,589.07)	514,625.36	(514,625.36)	787,784.41	787,784.41	9,356,200.91	9,356,200.91

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	188,739,720.51	0.00	188,739,720.51	210,209,923.00	0.00	210,209,923.00	11.4%
2) Federal Revenue		8100-8299	76,465.64	14,479,796.70	14,556,262.34	0.00	14,972,863.00	14,972,863.00	2.9%
3) Other State Revenue		8300-8599	6,455,289.77	23,196,625.99	29,651,915.76	18,796,755.00	20,693,876.00	39,490,631.00	33.2%
4) Other Local Revenue		8600-8799	5,938,636.71	4,658,744.14	10,597,380.85	4,474,341.00	1,727,466.00	6,201,807.00	-41.5%
5) TOTAL, REVENUES			201,210,112.63	42,335,166.83	243,545,279.46	233,481,019.00	37,394,205.00	270,875,224.00	11.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	89,079,653.49	28,218,156.08	117,297,809.57	97,439,841.00	26,909,703.00	124,349,544.00	6.0%
2) Classified Salaries		2000-2999	26,638,743.15	13,705,669.84	40,344,412.99	28,453,467.00	14,192,838.00	42,646,305.00	5.7%
3) Employee Benefits		3000-3999	34,959,520.95	12,161,589.94	47,121,110.89	39,043,570.00	12,688,737.00	51,732,307.00	9.8%
4) Books and Supplies		4000-4999	6,620,093.81	5,832,303.17	12,452,396.98	10,832,596.00	6,341,432.00	17,174,028.00	37.9%
5) Services and Other Operating Expenditures		5000-5999	11,013,402.27	10,353,187.96	21,366,590.23	15,882,703.00	10,257,610.00	26,140,313.00	22.3%
6) Capital Outlay		6000-6999	1,128,193.13	237,511.19	1,365,704.32	1,791,676.00	0.00	1,791,676.00	31.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,132,912.42	1,599,519.33	6,732,431.75	5,794,771.00	1,777,800.00	7,572,571.00	12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,047,431.47)	2,532,806.11	(514,625.36)	(2,822,515.00)	2,326,418.00	(496,097.00)	-3.6%
9) TOTAL, EXPENDITURES			171,525,087.75	74,640,743.62	246,165,831.37	196,416,109.00	74,494,538.00	270,910,647.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,685,024.88	(32,305,576.79)	(2,620,551.91)	37,064,910.00	(37,100,333.00)	(35,423.00)	-98.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129.09	185,378.00	185,507.09	400,309.00	0.00	400,309.00	115.8%
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	(29,261,752.54)	29,261,752.54	0.00	(33,092,798.00)	33,092,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,261,861.63)	29,076,374.54	(185,507.09)	(33,493,107.00)	33,092,798.00	(400,309.00)	115.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			423,143.25	(3,229,202.25)	(2,806,059.00)	3,571,803.00	(4,007,535.00)	(435,732.00)	-84.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,539,074.62	7,236,737.25	82,775,811.87	75,962,217.87	4,007,535.00	79,969,752.87	-3.4%
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)			75,539,074.62	7,236,737.25	82,775,811.87	75,962,217.87	4,007,535.00	79,969,752.87	-3.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,539,074.62	7,236,737.25	82,775,811.87	75,962,217.87	4,007,535.00	79,969,752.87	-3.4%
2) Ending Balance, June 30 (E + F1e)									
			75,962,217.87	4,007,535.00	79,969,752.87	79,534,020.87	0.00	79,534,020.87	-0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	127,570.16	0.00	127,570.16	150,000.00	0.00	150,000.00	17.6%
Prepaid Expenditures		9713	1,365,452.07	0.00	1,365,452.07	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
			0.00	4,007,535.00	4,007,535.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
Non-Resident Tuition	0000	9780	84,295.00	0.00	84,295.00	1,789,113.00	0.00	1,789,113.00	-39.1%
School Site Carryover	0000	9780	123,502.00	0.00	123,502.00				
School Site/Department Donations	0000	9780	823,435.00	0.00	823,435.00				
CELD Testing	0000	9780	4,153.53	0.00	4,153.53				
Credential Support Contracts	0000	9780	20,729.23	0.00	20,729.23				
MedCal Administration Activities	0000	9780	186,290.96	0.00	186,290.96				
AP Fee Reimbursement	0000	9780	15,137.49	0.00	15,137.49				
CSR/STE Grade Span	0000	9780	691,994.00	0.00	691,994.00				
School Site Lottery Carryover	1100	9780	64,644.00	0.00	64,644.00				
Instructional Materials	1100	9780	923,453.00	0.00	923,453.00				
Non-Resident Tuition	0000	9780				84,295.00		84,295.00	
CSR Grade Span	0000	9780				1,704,818.00		1,704,818.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,390,541.00	0.00	7,390,541.00	8,139,329.00	0.00	8,139,329.00	10.1%
Unassigned/Unappropriated Amount		9790	64,041,020.43	0.00	64,041,020.43	69,355,578.87	0.00	69,355,578.87	8.3%

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	77,169,597.20	(4,343,777.08)	72,825,820.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	50,211.83	0.00	50,211.83				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	1,066,183.32	0.00	1,066,183.32				
e) collections awaiting deposit		9140	235,402.48	0.00	235,402.48				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,302,223.86	10,472,206.48	13,774,430.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,264,794.20	0.00	6,264,794.20				
6) Stores		9320	127,570.16	0.00	127,570.16				
7) Prepaid Expenditures		9330	1,365,452.07	0.00	1,365,452.07				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			89,681,435.12	6,128,429.40	95,809,864.52				
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	10,659,277.63	2,086,064.71	12,745,342.34				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,059,939.62	0.00	3,059,939.62				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	34,829.69	34,829.69				
6) TOTAL, LIABILITIES			13,719,217.25	2,120,894.40	15,840,111.65				
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)			75,962,217.87	4,007,535.00	79,969,752.87				

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	50,317,047.00	0.00	50,317,047.00	74,053,778.00	0.00	74,053,778.00	47.2%
Education Protection Account State Aid - Current Year		8012	14,090,764.00	0.00	14,090,764.00	16,237,145.00	0.00	16,237,145.00	15.2%
State Aid - Prior Years		8019	(138.15)	0.00	(138.15)	400,067.00	0.00	400,067.00	#####
Tax Relief Subventions Homeowners' Exemptions		8021	866,939.94	0.00	866,939.94	853,904.00	0.00	853,904.00	-1.5%
Timber Yield Tax		8022	18.06	0.00	18.06	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	117,158,457.70	0.00	117,158,457.70	120,094,750.00	0.00	120,094,750.00	2.5%
Unsecured Roll Taxes		8042	4,497,826.65	0.00	4,497,826.65	4,303,626.00	0.00	4,303,626.00	-4.3%
Prior Years' Taxes		8043	1,933,474.48	0.00	1,933,474.48	1,929,133.00	0.00	1,929,133.00	-0.2%
Supplemental Taxes		8044	3,214,551.47	0.00	3,214,551.47	2,417,268.00	0.00	2,417,268.00	-24.8%
Education Revenue Augmentation Fund (ERAF)		8045	822,914.03	0.00	822,914.03	822,914.00	0.00	822,914.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,740,847.33	0.00	7,740,847.33	2,700,000.00	0.00	2,700,000.00	-65.1%
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			200,642,702.51	0.00	200,642,702.51	223,812,585.00	0.00	223,812,585.00	11.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,561,166.00)		(2,561,166.00)	(4,046,447.00)		(4,046,447.00)	58.0%
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	(9,341,816.00)	0.00	(9,341,816.00)	(9,556,215.00)	0.00	(9,556,215.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			188,739,720.51	0.00	188,739,720.51	210,209,923.00	0.00	210,209,923.00	11.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,213,015.25	5,213,015.25	0.00	5,196,996.00	5,196,996.00	-0.3%
Special Education Discretionary Grants		8182	0.00	778,976.49	778,976.49	0.00	949,779.00	949,779.00	21.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	37,157.64	0.00	37,157.64	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		5,148,295.35	5,148,295.35		6,052,181.00	6,052,181.00	17.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		930,219.39	930,219.39		1,418,355.00	1,418,355.00	52.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		757,086.28	757,086.28		869,104.00	869,104.00	14.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		226,987.00	226,987.00		226,987.00	226,987.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	39,308.00	1,425,216.94	1,464,524.94	0.00	259,461.00	259,461.00	-82.3%
TOTAL, FEDERAL REVENUE			76,465.64	14,479,796.70	14,556,262.34	0.00	14,972,863.00	14,972,863.00	2.9%
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		15,871,152.00	15,871,152.00		15,947,771.00	15,947,771.00	0.5%
Prior Years	6500	8319		451,118.00	451,118.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,765,362.00	0.00	2,765,362.00	14,872,329.00	0.00	14,872,329.00	437.8%
Lottery - Unrestricted and Instructional Materials		8560	3,588,905.99	1,033,801.30	4,622,707.29	3,833,620.00	1,122,703.00	4,956,323.00	7.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,454,200.35	1,454,200.35		1,458,026.00	1,458,026.00	0.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		4,500.00	4,500.00	New
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		2,126,251.00	2,126,251.00		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	101,021.78	2,260,103.34	2,361,125.12	90,806.00	2,160,876.00	2,251,682.00	-4.8%
TOTAL, OTHER STATE REVENUE			6,455,289.77	23,196,625.99	29,651,915.76	18,796,755.00	20,693,876.00	39,490,631.00	33.2%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,119,024.97	0.00	1,119,024.97	968,535.00	0.00	968,535.00	-13.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	631,848.43	0.00	631,848.43	688,000.00	0.00	688,000.00	8.9%
Interest		8660	395,649.01	1,985.43	397,634.44	250,000.00	0.00	250,000.00	-37.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	149,666.90	0.00	149,666.90	150,000.00	0.00	150,000.00	0.2%
Interagency Services		8677	1,078,822.89	3,642,836.34	4,721,659.23	985,211.00	1,724,000.00	2,709,211.00	-42.6%
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	390,855.54	1,013,922.37	1,404,777.91	152,595.00	3,466.00	156,061.00	-88.9%
Tuition		8710	2,172,768.97	0.00	2,172,768.97	1,280,000.00	0.00	1,280,000.00	-41.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,938,636.71	4,658,744.14	10,597,380.85	4,474,341.00	1,727,466.00	6,201,807.00	-41.5%
TOTAL, REVENUES			201,210,112.63	42,335,166.83	243,545,279.46	233,481,019.00	37,394,205.00	270,875,224.00	11.2%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	73,153,360.99	22,359,320.32	95,512,681.31	76,934,303.00	21,934,379.00	98,868,682.00	3.5%
Certificated Pupil Support Salaries		1200	5,351,198.14	2,395,094.03	7,746,292.17	7,233,509.00	1,480,020.00	8,713,529.00	12.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,058,740.07	507,221.35	9,565,961.42	9,809,628.00	373,768.00	10,183,396.00	6.5%
Other Certificated Salaries		1900	1,516,354.29	2,956,520.38	4,472,874.67	3,462,401.00	3,121,536.00	6,583,937.00	47.2%
TOTAL, CERTIFICATED SALARIES			89,079,653.49	28,218,156.08	117,297,809.57	97,439,841.00	26,909,703.00	124,349,544.00	6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	581,513.53	8,812,669.28	9,394,182.81	677,924.00	9,209,282.00	9,887,206.00	5.2%
Classified Support Salaries		2200	12,484,588.53	3,344,806.43	15,829,394.96	12,330,927.00	3,518,221.00	15,849,148.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	3,264,384.69	471,564.05	3,735,948.74	4,067,606.00	472,578.00	4,540,184.00	21.5%
Clerical, Technical and Office Salaries		2400	10,018,986.61	1,065,821.08	11,084,807.69	11,065,824.00	971,447.00	12,037,271.00	8.6%
Other Classified Salaries		2900	289,269.79	10,809.00	300,078.79	311,186.00	21,310.00	332,496.00	10.8%
TOTAL, CLASSIFIED SALARIES			26,638,743.15	13,705,669.84	40,344,412.99	28,453,467.00	14,192,838.00	42,646,305.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,841,506.49	2,423,555.32	10,265,061.81	10,354,329.00	2,869,487.00	13,223,816.00	28.8%
PERS		3201-3202	2,943,463.35	1,139,696.67	4,083,160.02	3,254,604.00	1,145,189.00	4,399,793.00	7.8%
OASDI/Medicare/Alternative		3301-3302	3,200,175.59	1,262,900.39	4,463,075.98	3,531,223.00	1,266,710.00	4,797,933.00	7.5%
Health and Welfare Benefits		3401-3402	15,417,274.70	5,339,174.66	20,756,449.36	16,002,375.00	5,435,539.00	21,437,914.00	3.3%
Unemployment Insurance		3501-3502	56,589.78	20,943.89	77,533.67	63,123.00	41,077.00	104,200.00	34.4%
Workers' Compensation		3601-3602	2,564,719.53	921,398.37	3,486,117.90	2,732,039.00	903,749.00	3,635,788.00	4.3%
OPEB, Allocated		3701-3702	2,935,791.51	1,053,920.64	3,989,712.15	3,105,877.00	1,027,006.00	4,132,883.00	3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,959,520.95	12,161,589.94	47,121,110.89	39,043,570.00	12,688,737.00	51,732,307.00	9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	234,935.95	1,333,704.93	1,568,640.88	3,235,302.00	1,122,703.00	4,358,005.00	177.8%
Books and Other Reference Materials		4200	38,786.72	21,635.70	60,422.42	57,773.00	14,100.00	71,873.00	19.0%
Materials and Supplies		4300	4,519,618.34	2,873,499.40	7,393,117.74	5,513,855.00	4,500,016.00	10,013,871.00	35.4%
Noncapitalized Equipment		4400	1,826,752.80	1,603,463.14	3,430,215.94	2,025,666.00	704,613.00	2,730,279.00	-20.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,620,093.81	5,832,303.17	12,452,396.98	10,832,596.00	6,341,432.00	17,174,028.00	37.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,000.00	5,889,344.30	5,891,344.30	50,000.00	5,347,156.00	5,397,156.00	-8.4%
Travel and Conferences		5200	331,990.43	351,487.48	683,477.91	568,077.00	255,585.00	823,662.00	20.5%
Dues and Memberships		5300	76,768.56	150.00	76,918.56	101,020.00	1,450.00	102,470.00	33.2%
Insurance		5400 - 5450	1,034,055.00	0.00	1,034,055.00	1,310,655.00	0.00	1,310,655.00	26.7%
Operations and Housekeeping Services		5500	4,522,732.78	302.82	4,523,035.60	5,015,698.00	0.00	5,015,698.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,419,377.98	783,625.73	2,203,003.71	3,366,728.00	1,671,200.00	5,037,928.00	128.7%
Transfers of Direct Costs		5710	(503,175.35)	503,175.35	0.00	(485,138.00)	485,138.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(260,619.34)	(16,969.73)	(277,589.07)	(283,525.00)	(19,464.00)	(302,989.00)	9.2%
Professional/Consulting Services and Operating Expenditures		5800	3,371,216.20	2,839,322.83	6,210,539.03	5,202,823.00	2,498,545.00	7,701,368.00	24.0%
Communications		5900	1,019,056.01	2,749.18	1,021,805.19	1,036,365.00	18,000.00	1,054,365.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,013,402.27	10,353,187.96	21,366,590.23	15,882,703.00	10,257,610.00	26,140,313.00	22.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	260 000.00	0.00	260 000.00	New
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	961 889.05	237,511.19	1 199 400.24	1 431 676.00	0.00	1 431 676.00	19.4%
Equipment Replacement		6500	166 304.08	0.00	166 304.08	100 000.00	0.00	100 000.00	-39.9%
TOTAL, CAPITAL OUTLAY			1 128 193.13	237 511.19	1 365 704.32	1 791 676.00	0.00	1 791 676.00	31.2%
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	0.00	35 830.00	35 830.00	0.00	21 000.00	21 000.00	-41.4%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	239 315.40	239 315.40	0.00	400 000.00	400 000.00	67.1%
Payments to County Offices		7142	1 397 292.35	1 161 413.79	2 558 706.14	1 658 820.00	1 183 000.00	2 841 820.00	11.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	845.00	121 108.00	121 953.00	1 930.00	121 108.00	123 038.00	0.9%
Debt Service									
Debt Service - Interest		7438	1 301 369.89	1 975.64	1 303 345.33	1 389 728.00	1 857.00	1 391 585.00	6.8%
Other Debt Service - Principal		7439	2 433 405.38	39 876.50	2 473 281.88	2 744 293.00	50 835.00	2 795 128.00	13.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5 132 912.42	1 599 519.33	6 732 431.75	5 794 771.00	1 777 800.00	7 572 571.00	12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2 532 806.11)	2 532 806.11	0.00	(2 326 418.00)	2 326 418.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(514 625.36)	0.00	(514 625.36)	(496 097.00)	0.00	(496 097.00)	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3 047 431.47)	2 532 806.11	(514 625.36)	(2 822 515.00)	2 326 418.00	(496 097.00)	-3.6%
TOTAL, EXPENDITURES			171 525 087.75	74 640 743.62	246 165 831.37	196 416 109.00	74 494 538.00	270 910 647.00	10.1%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	137,397.00	137,397.00	400,000.00	0.00	400,000.00	191.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	129.09	47,981.00	48,110.09	309.00	0.00	309.00	-99.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			129.09	185,378.00	185,507.09	400,309.00	0.00	400,309.00	115.8%
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	(29,261,752.54)	29,261,752.54	0.00	(33,092,798.00)	33,092,798.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(29,261,752.54)	29,261,752.54	0.00	(33,092,798.00)	33,092,798.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(29,261,881.63)	29,076,374.54	(185,507.09)	(33,493,107.00)	33,092,798.00	(400,309.00)	115.8%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	1,768,974.00	0.00
6512	Special Ed: Mental Health Services	1,730,294.00	0.00
9010	Other Restricted Local	508,267.00	0.00
Total, Restricted Balance		4,007,535.00	0.00

ORANGE UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND SUMMARY (01)

	AUDITED ACTUALS	2013-2014	UNAUDITED ACTUALS	2014-2015	REVISED BUDGET	2015-2016	DIFFERENCE	PERCENT CHANGE
REVENUES								
LCFF Sources	170,946,693		188,739,720		210,209,923		21,470,203	11.38%
Federal Revenue	13,611,250		14,556,262		14,972,863		416,601	2.86%
Other State Revenue	32,066,956		29,651,916		39,490,631		9,838,715	33.18%
Other Local Revenue	9,389,344		10,597,381		6,201,807		-4,395,574	-41.48%
TOTAL REVENUES	226,014,243		243,545,279		270,875,224		27,329,945	11.22%
EXPENDITURES								
Certificated Salaries	105,139,937		117,297,809		124,349,544		7,051,735	6.01%
Classified Salaries	36,056,765		40,344,413		42,646,305		2,301,892	5.71%
Employee Benefits	43,717,815		47,121,111		51,732,307		4,611,196	9.79%
Books and Supplies	8,577,745		12,452,397		17,174,028		4,721,631	37.92%
Services, Other Operating Exp.	17,592,581		21,366,590		26,140,313		4,773,723	22.34%
Capital Outlay	3,819,910		1,365,704		1,791,676		425,972	31.19%
Other Outgo	6,138,980		6,732,432		7,572,571		840,139	12.48%
Direct Support/Indirect Costs	-480,694		-514,625		-496,097		18,528	-3.60%
TOTAL EXPENDITURES	220,563,039		246,165,831		270,910,647		24,744,816	10.05%
OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In	0		0		0		0	0.00%
b) Transfers Out	-328		-185,507		-400,309		-214,802	115.79%
Other Sources/Uses								
a) Sources	1,918,801		0		0		0	0.00%
b) Uses								
Contribution to Restricted Programs								
Total Other Financing Sources/Uses	1,918,473		-185,507		-400,309		-214,802	115.79%
NET INCREASE(DECREASE) FUND BALANCE								
	7,369,677		-2,806,059		-435,732		2,370,327	-84.47%
FUND BALANCE, RESERVES								
Beginning Fund Balance July 1	75,406,135		82,775,812		79,969,753		-2,806,059	-3.39%
Ending Balance June 30	82,775,812		79,969,753		79,534,021		-435,732	-0.54%

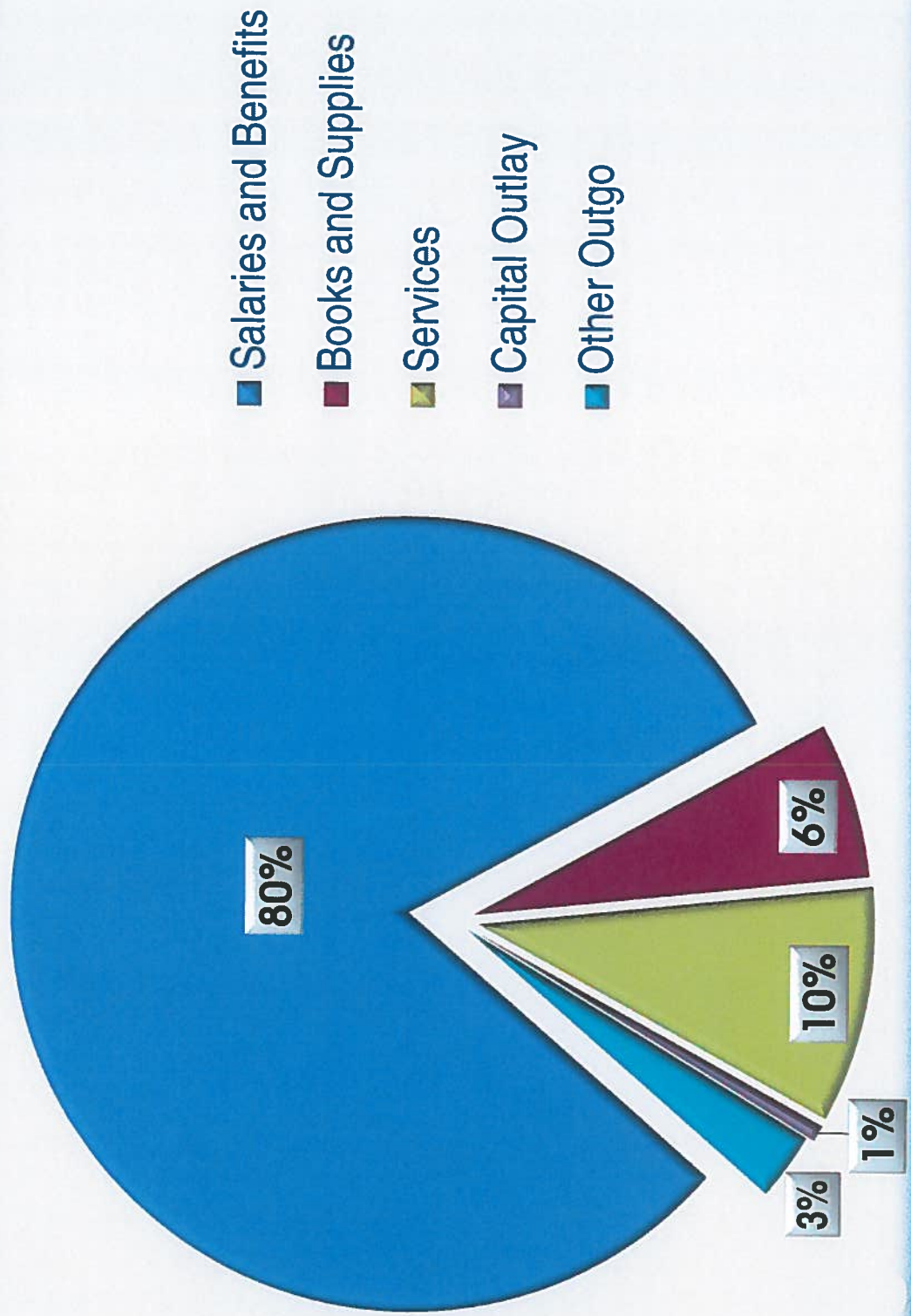
ORANGE UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND SUMMARY (01)

	AUDITED ACTUALS	2013-2014	UNAUDITED ACTUALS	2014-2015	REVISED BUDGET	2015-2016	DIFFERENCE	PERCENT CHANGE
Components of Ending Fund Balance:								
Reserve for Revolving Cash	100,000		100,000		100,000	0		0.00%
Reserve for Stores	157,973		127,570		150,000	22,430		17.58%
Prepaid Expenditures	1,292,747		1,365,452		0	-1,365,452		-100.00%
Restricted	7,236,737		4,007,535		0	-4,007,535		-100.00%
Reserve for Economic Uncertainties	6,616,902		7,390,541		8,139,329	748,788		10.13%
Other Assignments	2,232,085		2,937,634		1,789,113	-1,148,521		-39.10%
School Site Carryover	144,421		123,502					
School Site/Department Donations	849,399		823,435					
Non-Resident Tuition	84,295		84,295			84,295		
Instructional Materials			923,453					
School Site Lottery Carryover			64,644					
LCFF Supplemental	687,283							
Credential Support Contracts	19,951		20,729					
Medical Administration Activities	424,238		186,291					
CELD Testing	845		4,154					
Adult Education CalWorks	31							
AP Fee Reimbursement	21,622		15,137					
CSR/CTE Grade Span			691,994					
Unassigned/Unappropriated Amount	65,139,368		64,041,021		1,704,818	69,355,579		

GENERAL FUND REVENUES 2015-2016



GENERAL FUND EXPENDITURES 2015-2016



Other Funds

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,572,641.13	8,206,661.00	8.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	297,448.25	845,448.00	184.2%
4) Other Local Revenue		8600-8799	72,694.86	46,000.00	-36.7%
5) TOTAL, REVENUES			7,942,784.24	9,098,109.00	14.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,643,564.55	3,824,534.00	5.0%
2) Classified Salaries		2000-2999	537,868.42	588,104.00	9.3%
3) Employee Benefits		3000-3999	1,258,792.17	1,315,813.00	4.5%
4) Books and Supplies		4000-4999	222,114.87	349,773.00	57.5%
5) Services and Other Operating Expenditures		5000-5999	646,387.63	1,420,806.00	119.8%
6) Capital Outlay		6000-6999	631,084.03	1,918,571.00	204.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,616,753.30	1,600,300.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,556,564.97	11,017,901.00	28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(613,780.73)	(1,919,792.00)	212.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(613,780.73)	(1,919,792.00)	212.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,306,552.85	2,692,772.12	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,306,552.85	2,692,772.12	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,306,552.85	2,692,772.12	-18.6%
2) Ending Balance, June 30 (E + F1e)			2,692,772.12	772,980.12	-71.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	17,868.20	0.20	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,649,903.92	747,979.92	-71.8%
Building Donations	0000	9780	197,084.39		
Building Funds	0000	9780	1,918,571.00		
Reserve for Economic Uncertainties	0000	9780	534,248.53		
Building Donations	0000	9780		197,084.39	
Reserve for Economic Uncertainties	0000	9780		550,895.53	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,233,974.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	197,084.39		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	142,225.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	419,450.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,017,734.97		
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	126,094.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	198,868.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			324,962.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,692,772.12		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,296,947.00	1,980,352.00	52.7%
Education Protection Account State Aid - Current Year		8012	1,022,512.00	904,046.00	-11.6%
State Aid - Prior Years		8019	(14,514.87)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	105,900.00	42,000.00	-60.3%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,161,797.00	5,280,263.00	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,572,641.13	8,206,661.00	8.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
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%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	93,550.00	627,343.00	570.6%
Lottery - Unrestricted and Instructional Materials		8560	203,898.25	218,105.00	7.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			297,448.25	845,448.00	184.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,716.47	6,000.00	-52.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	39,983.00	40,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	19,995.39	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,694.86	46,000.00	-36.7%
TOTAL, REVENUES			7,942,784.24	9,098,109.00	14.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,908,932.32	2,951,141.00	1.5%
Certificated Pupil Support Salaries		1200	175,818.55	184,836.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	549,318.39	622,992.00	13.4%
Other Certificated Salaries		1900	9,495.29	65,565.00	590.5%
TOTAL, CERTIFICATED SALARIES			3,643,564.55	3,824,534.00	5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	40,360.68	25,000.00	-38.1%
Classified Support Salaries		2200	177,843.49	228,404.00	28.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	150.00	New
Clerical, Technical and Office Salaries		2400	319,664.25	308,150.00	-3.6%
Other Classified Salaries		2900	0.00	26,400.00	New
TOTAL, CLASSIFIED SALARIES			537,868.42	588,104.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	320,865.90	410,381.00	27.9%
PERS		3201-3202	60,249.39	61,481.00	2.0%
OASDI/Medicare/Alternative		3301-3302	87,766.48	99,699.00	13.6%
Health and Welfare Benefits		3401-3402	518,976.40	532,895.00	2.7%
Unemployment Insurance		3501-3502	2,100.71	4,415.00	110.2%
Workers' Compensation		3601-3602	92,416.92	96,867.00	4.8%
OPEB, Allocated		3701-3702	105,103.86	110,075.00	4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,312.51	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,258,792.17	1,315,813.00	4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	11,558.65	141,868.00	1127.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,063.46	200,905.00	7.4%
Noncapitalized Equipment		4400	23,492.76	7,000.00	-70.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			222,114.87	349,773.00	57.5%

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	28,941.56	28,000.00	-3.3%
Dues and Memberships		5300	5,900.00	6,000.00	1.7%
Insurance		5400-5450	33,232.00	30,000.00	-9.7%
Operations and Housekeeping Services		5500	192,695.54	191,500.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,116.12	982,098.00	405.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150,056.05	143,208.00	-4.6%
Professional/Consulting Services and Operating Expenditures		5800	41,446.36	40,000.00	-3.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			646,387.63	1,420,806.00	119.8%
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	631,084.03	1,918,571.00	204.0%
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			631,084.03	1,918,571.00	204.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,159,213.65	1,104,047.00	-4.8%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	457,539.65	496,253.00	8.5%
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)			1,616,753.30	1,600,300.00	-1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,556,564.97	11,017,901.00	28.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
6300	Lottery: Instructional Materials	17,868.20	0.20
Total, Restricted Balance		17,868.20	0.20

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	113,107.00	125,787.00	11.2%
3) Other State Revenue		8300-8599	761,178.79	1,143,092.00	50.2%
4) Other Local Revenue		8600-8799	5,516,784.19	5,506,700.00	-0.2%
5) TOTAL, REVENUES			6,391,069.98	6,775,579.00	6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	41,438.52	41,400.00	-0.1%
2) Classified Salaries		2000-2999	3,865,802.05	4,280,699.00	10.7%
3) Employee Benefits		3000-3999	1,515,586.39	1,706,973.00	12.6%
4) Books and Supplies		4000-4999	290,120.90	266,547.00	-8.1%
5) Services and Other Operating Expenditures		5000-5999	320,227.41	274,652.00	-14.2%
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	190,477.67	205,308.00	7.8%
9) TOTAL, EXPENDITURES			6,223,652.94	6,775,579.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			167,417.04	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)			167,417.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	466,184.10	633,601.14	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			466,184.10	633,601.14	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			466,184.10	633,601.14	35.9%
2) Ending Balance, June 30 (E + F1e)			633,601.14	633,601.14	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	633,601.14	633,601.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	932,883.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	28,101.48		
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	202,448.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,163,433.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	439,294.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	90,538.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			529,832.27		
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)			633,601.14		

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	113,107.00	125,787.00	11.2%
TOTAL, FEDERAL REVENUE			113,107.00	125,787.00	11.2%
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	756,168.55	1,138,092.00	50.5%
All Other State Revenue	All Other	8590	5,010.24	5,000.00	-0.2%
TOTAL, OTHER STATE REVENUE			761,178.79	1,143,092.00	50.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,850.56	1,000.00	-64.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,513,933.63	5,505,700.00	-0.1%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,516,784.19	5,506,700.00	-0.2%
TOTAL, REVENUES			6,391,069.98	6,775,579.00	6.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,887.36	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	39,551.16	41,400.00	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,438.52	41,400.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,185,784.14	3,544,075.00	11.2%
Classified Support Salaries		2200	6,438.97	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	328,212.20	345,650.00	5.3%
Clerical, Technical and Office Salaries		2400	345,366.74	390,974.00	13.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,865,802.05	4,280,699.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,679.78	4,443.00	20.7%
PERS		3201-3202	404,978.07	445,685.00	10.1%
OASDI/Medicare/Alternative		3301-3302	272,283.16	293,729.00	7.9%
Health and Welfare Benefits		3401-3402	648,618.05	755,706.00	16.5%
Unemployment Insurance		3501-3502	1,952.91	4,327.00	121.6%
Workers' Compensation		3601-3602	85,898.90	95,059.00	10.7%
OPEB, Allocated		3701-3702	98,175.52	108,024.00	10.0%
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			1,515,586.39	1,706,973.00	12.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	236,888.49	264,547.00	11.7%
Noncapitalized Equipment		4400	53,232.41	2,000.00	-96.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,120.90	266,547.00	-8.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,757.86	12,500.00	-9.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,605.23	20,000.00	-24.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	56,069.60	78,984.00	40.9%
Professional/Consulting Services and Operating Expenditures		5800	222,454.63	153,018.00	-31.2%
Communications		5900	1,340.09	10,150.00	657.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			320,227.41	274,652.00	-14.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	190,477.67	205,308.00	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			190,477.67	205,308.00	7.8%
TOTAL, EXPENDITURES			6,223,652.94	6,775,579.00	8.9%

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

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
6130	Child Development: Center-Based Reserve Account	38,021.44	38,021.44
9010	Other Restricted Local	595,579.70	595,579.70
Total, Restricted Balance		633,601.14	633,601.14

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	6,225,004.28	6,249,729.00	0.4%
3) Other State Revenue		8300-8599	479,000.34	482,876.00	0.8%
4) Other Local Revenue		8600-8799	1,611,673.19	1,636,259.00	1.5%
5) TOTAL, REVENUES			8,315,677.81	8,368,864.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,926,987.28	3,061,563.00	4.6%
3) Employee Benefits		3000-3999	1,137,281.61	1,259,054.00	10.7%
4) Books and Supplies		4000-4999	3,533,811.66	3,244,745.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	231,573.83	377,037.00	62.8%
6) Capital Outlay		6000-6999	206,054.57	50,000.00	-75.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	324,147.69	290,789.00	-10.3%
9) TOTAL, EXPENDITURES			8,359,856.64	8,283,188.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(44,178.83)	85,676.00	-293.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	129.09	309.00	139.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			129.09	309.00	139.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,049.74)	85,985.00	-295.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,797,368.62	3,753,318.88	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,797,368.62	3,753,318.88	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,797,368.62	3,753,318.88	-1.2%
2) Ending Balance, June 30 (E + F1e)			3,753,318.88	3,839,303.88	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	68,696.29	150,000.00	118.4%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,674,622.59	3,679,303.88	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,211,907.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	12,175.70		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	271,084.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2.83		
6) Stores		9320	68,696.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,573,866.89		
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	475,868.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	344,679.95		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			820,548.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,753,318.88		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,225,004.28	6,249,729.00	0.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,225,004.28	6,249,729.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	479,000.34	482,876.00	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			479,000.34	482,876.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,544,399.86	1,578,019.00	2.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,560.17	5,000.00	-67.9%
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	51,713.16	53,240.00	3.0%
TOTAL, OTHER LOCAL REVENUE			1,611,673.19	1,636,259.00	1.5%
TOTAL, REVENUES			8,315,677.81	8,368,864.00	0.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,901,099.67	1,980,226.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	736,437.22	775,379.00	5.3%
Clerical, Technical and Office Salaries		2400	289,450.39	305,958.00	5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,926,987.28	3,061,563.00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	257,494.19	285,439.00	10.9%
OASDI/Medicare/Alternative		3301-3302	188,435.52	201,872.00	7.1%
Health and Welfare Benefits		3401-3402	551,716.31	623,542.00	13.0%
Unemployment Insurance		3501-3502	1,459.45	3,088.00	111.6%
Workers' Compensation		3601-3602	64,224.49	67,923.00	5.8%
OPEB, Allocated		3701-3702	73,951.65	77,190.00	4.4%
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			1,137,281.61	1,259,054.00	10.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49,899.89	86,500.00	73.3%
Noncapitalized Equipment		4400	31,801.46	32,300.00	1.6%
Food		4700	3,452,110.31	3,125,945.00	-9.4%
TOTAL, BOOKS AND SUPPLIES			3,533,811.66	3,244,745.00	-8.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,461.86	9,500.00	47.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,665.61	212,857.00	124.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	71,429.66	80,180.00	12.3%
Professional/Consulting Services and Operating Expenditures		5800	59,016.70	74,300.00	25.9%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,573.83	377,037.00	62.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	110,799.95	0.00	-100.0%
Equipment		6400	95,254.62	50,000.00	-47.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,054.57	50,000.00	-75.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	324,147.69	290,789.00	-10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			324,147.69	290,789.00	-10.3%
TOTAL, EXPENDITURES			8,359,856.64	8,283,188.00	-0.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	129.09	309.00	139.4%
(a) TOTAL, INTERFUND TRANSFERS IN			129.09	309.00	139.4%
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)			129.09	309.00	139.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,455,266.00	4,004,447.00	63.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,046.76	20,000.00	-72.6%
5) TOTAL, REVENUES			2,528,312.76	4,024,447.00	59.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	140,353.97	131,682.00	-6.2%
5) Services and Other Operating Expenditures		5000-5999	1,741,807.26	4,526,294.00	159.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,882,161.23	4,657,976.00	147.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			646,151.53	(633,529.00)	-198.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	47,981.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,981.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			694,132.53	(633,529.00)	-191.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,003,751.79	8,697,884.32	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,003,751.79	8,697,884.32	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,003,751.79	8,697,884.32	8.7%
2) Ending Balance, June 30 (E + F1e)			8,697,884.32	8,064,355.32	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,697,884.32	8,064,355.32	-7.3%
Deferred Maintenance	0000	9760	8,697,884.32		
Deferred Maintenance	0000	9760		8,064,355.32	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,505,521.70		
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	2,805.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,455,266.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,963,593.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,265,708.73		
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			1,265,708.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,697,884.32		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,455,266.00	4,004,447.00	63.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,455,266.00	4,004,447.00	63.1%
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	30,566.86	20,000.00	-34.6%
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	42,479.90	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			73,046.76	20,000.00	-72.6%
TOTAL, REVENUES			2,528,312.76	4,024,447.00	59.2%

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	123,388.25	131,648.00	6.7%
Noncapitalized Equipment		4400	16,965.72	34.00	-99.8%
TOTAL, BOOKS AND SUPPLIES			140,353.97	131,682.00	-6.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,678,133.30	4,369,968.00	160.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,673.96	156,326.00	145.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,741,807.26	4,526,294.00	159.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,882,161.23	4,657,976.00	147.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	47,981.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			47,981.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			47,981.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	528,291.44	512,000.00	-3.1%
5) TOTAL, REVENUES			528,291.44	512,000.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,979.75	33,100.00	6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,979.75	33,100.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			497,311.69	478,900.00	-3.7%
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)			497,311.69	478,900.00	-3.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,322,750.76	4,820,062.45	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,322,750.76	4,820,062.45	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,322,750.76	4,820,062.45	11.5%
2) Ending Balance, June 30 (E + F1e)			4,820,062.45	5,298,962.45	9.9%
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			4,820,062.45	5,298,962.45	9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,818,536.65		
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	1,789.53		
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			4,820,326.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	263.73		
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			263.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,820,062.45		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	18,545.42	12,000.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	509,746.02	500,000.00	-1.9%
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			528,291.44	512,000.00	-3.1%
TOTAL, REVENUES			528,291.44	512,000.00	-3.1%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.69	100.00	14392.8%
Professional/Consulting Services and Operating Expenditures		5800	30,979.06	33,000.00	6.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,979.75	33,100.00	6.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,979.75	33,100.00	6.8%

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

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	5,802.87	4,550.00	-21.6%
5) TOTAL, REVENUES			5,802.87	4,550.00	-21.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,021.26	825.00	-19.2%
6) Capital Outlay		6000-6999	(585,229.32)	403,183.00	-168.9%
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			(584,208.06)	404,008.00	-169.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			590,010.93	(399,458.00)	-167.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	602,277.32	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(602,277.32)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,266.39)	(399,458.00)	3156.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,724.24	399,457.85	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,724.24	399,457.85	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,724.24	399,457.85	-3.0%
2) Ending Balance, June 30 (E + F1e)			399,457.85	(0.15)	-100.0%
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			399,457.85	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	399,031.88		
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	499.59		
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			399,531.47		
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	73.62		
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			73.62		
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)			399,457.85		

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	5,802.87	4,550.00	-21.6%
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			5,802.87	4,550.00	-21.6%
TOTAL, REVENUES			5,802.87	4,550.00	-21.6%

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	1,021.26	825.00	-19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,021.26	825.00	-19.2%
CAPITAL OUTLAY					
Land		6100	0.00	54,393.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(585,229.32)	348,790.00	-159.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(585,229.32)	403,183.00	-168.9%
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			(584,208.06)	404,008.00	-169.2%

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	602,277.32	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			602,277.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/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)			(602,277.32)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,331,492.00	New
4) Other Local Revenue		8600-8799	54,509.94	40,000.00	-26.6%
5) TOTAL, REVENUES			54,509.94	2,371,492.00	4250.6%
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	148,081.75	1,075.00	-99.3%
5) Services and Other Operating Expenditures		5000-5999	413,479.05	1,300,980.00	214.6%
6) Capital Outlay		6000-6999	122,502.74	11,748,446.00	9490.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			684,063.54	13,050,501.00	1807.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(629,553.60)	(10,679,009.00)	1596.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	739,674.32	400,000.00	-45.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	834,375.00	10,000.00	-98.8%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,574,049.32	410,000.00	-74.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			944,495.72	(10,269,009.00)	-1187.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,580,287.19	13,524,782.91	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,580,287.19	13,524,782.91	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,580,287.19	13,524,782.91	7.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,524,782.91	3,255,773.91	-75.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,547,365.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,040.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,603,406.33		
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	78,623.42		
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			78,623.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,524,782.91		

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	2,331,492.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	2,331,492.00	New
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	54,509.94	40,000.00	-26.6%
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			54,509.94	40,000.00	-26.6%
TOTAL, REVENUES			54,509.94	2,371,492.00	4250.6%

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	148,081.75	1,075.00	-99.3%
TOTAL, BOOKS AND SUPPLIES			148,081.75	1,075.00	-99.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	45,639.09	15,949.00	-65.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33.07	517.00	1463.4%
Professional/Consulting Services and Operating Expenditures		5800	367,806.89	1,284,514.00	249.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			413,479.05	1,300,980.00	214.6%
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	122,502.74	11,348,446.00	9163.8%
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	400,000.00	New
TOTAL, CAPITAL OUTLAY			122,502.74	11,748,446.00	9490.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			684,063.54	13,050,501.00	1807.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	137,397.00	400,000.00	191.1%
Other Authorized Interfund Transfers In		8919	602,277.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			739,674.32	400,000.00	-45.9%
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	834,375.00	10,000.00	-98.8%
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			834,375.00	10,000.00	-98.8%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,574,049.32	410,000.00	-74.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,037.44	21,500.00	26.2%
5) TOTAL, REVENUES			17,037.44	21,500.00	26.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	30,075.00	New
5) Services and Other Operating Expenditures		5000-5999	2,831.18	215,689.00	7518.3%
6) Capital Outlay		6000-6999	205,440.20	6,990,112.00	3302.5%
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			208,271.38	7,235,876.00	3374.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(191,233.94)	(7,214,376.00)	3672.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,284,159.01	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,284,159.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,092,925.07	(7,214,376.00)	-333.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,121,450.84	7,214,375.91	75.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,121,450.84	7,214,375.91	75.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,121,450.84	7,214,375.91	75.0%
2) Ending Balance, June 30 (E + F1e)			7,214,375.91	(0.09)	-100.0%
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			7,214,375.91	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.09)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,699,594.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,595,747.78		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,143.83		
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			7,297,486.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	83,110.67		
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			83,110.67		
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)			7,214,375.91		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,037.44	21,500.00	26.2%
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			17,037.44	21,500.00	26.2%
TOTAL, REVENUES			17,037.44	21,500.00	26.2%

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	30,075.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	30,075.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,831.18	215,689.00	7518.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,831.18	215,689.00	7518.3%
CAPITAL OUTLAY					
Land		6100	6,600.00	585,098.00	8765.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	198,840.20	6,405,014.00	3121.2%
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			205,440.20	6,990,112.00	3302.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			208,271.38	7,235,876.00	3374.3%

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					
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	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	3,284,159.01	0.00	-100.0%
(c) TOTAL, SOURCES			3,284,159.01	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,284,159.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,502,374.66	4,110,000.00	-8.7%
5) TOTAL, REVENUES			4,502,374.66	4,110,000.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,390,544.60	3,525,644.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,390,544.60	3,525,644.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,111,830.06	584,356.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,111,830.06	584,356.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,774,518.57	2,886,348.63	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,774,518.57	2,886,348.63	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,774,518.57	2,886,348.63	62.7%
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	2,886,348.63	3,470,704.63	20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,885,482.33		
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	866.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,886,348.63		
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)			2,886,348.63		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	7,588.47	5,000.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,494,786.19	4,105,000.00	-8.7%
TOTAL, OTHER LOCAL REVENUE			4,502,374.66	4,110,000.00	-8.7%
TOTAL, REVENUES			4,502,374.66	4,110,000.00	-8.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	813,683.60	748,008.00	-8.1%
Other Debt Service - Principal		7439	2,576,861.00	2,777,636.00	7.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,390,544.60	3,525,644.00	4.0%
TOTAL, EXPENDITURES			3,390,544.60	3,525,644.00	4.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,778,997.06	3,855,000.00	2.0%
5) TOTAL, REVENUES			3,778,997.06	3,855,000.00	2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,859.80	104,739.00	1.8%
3) Employee Benefits		3000-3999	40,049.84	42,854.00	7.0%
4) Books and Supplies		4000-4999	0.00	3,000.00	New
5) Services and Other Operating Expenses		5000-5999	2,159,698.08	2,593,387.00	20.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,302,607.72	2,743,980.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,476,389.34	1,111,020.00	-24.7%
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 NET POSITION (C + D4)			1,476,389.34	1,111,020.00	-24.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,393,498.29	8,869,887.63	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,393,498.29	8,869,887.63	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,393,498.29	8,869,887.63	20.0%
2) Ending Net Position, June 30 (E + F1e)			8,869,887.63	9,980,907.63	12.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,869,887.63	9,980,907.63	12.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,047,233.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
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	4,773.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,565.00		
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			13,252,572.03		
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	4,382,434.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	249.93		
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			4,382,684.40		
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)			8,869,887.63		

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	47,328.41	35,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,731,668.65	3,820,000.00	2.4%
All Other Fees and Contracts		8689	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			3,778,997.06	3,855,000.00	2.0%
TOTAL, REVENUES			3,778,997.06	3,855,000.00	2.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,779.60	42,658.00	4.6%
Clerical, Technical and Office Salaries		2400	62,080.20	62,081.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,859.80	104,739.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,107.58	13,197.00	9.0%
OASDI/Medicare/Alternative		3301-3302	7,695.87	8,015.00	4.1%
Health and Welfare Benefits		3401-3402	15,360.54	16,611.00	8.1%
Unemployment Insurance		3501-3502	51.41	106.00	106.2%
Workers' Compensation		3601-3602	2,262.96	2,305.00	1.9%
OPEB, Allocated		3701-3702	2,571.48	2,620.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,049.84	42,854.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	3,000.00	New

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	33.76	1,500.00	4343.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	874,561.18	982,017.00	12.3%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,285,103.14	1,609,870.00	25.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,159,698.08	2,593,387.00	20.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,302,607.72	2,743,980.00	19.2%

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

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	5,185,553.12	4,245,490.00	-18.1%
5) TOTAL, REVENUES			5,185,553.12	4,245,490.00	-18.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,290,721.02	6,843,307.00	8.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,290,721.02	6,843,307.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,105,167.90)	(2,597,817.00)	135.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,105,167.90)	(2,597,817.00)	135.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	134,228,810.28	133,123,642.38	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,228,810.28	133,123,642.38	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			134,228,810.28	133,123,642.38	-0.8%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	133,123,642.38	130,525,825.38	-2.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,465,833.16		
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	112,195,321.38		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,722.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	116,122.87		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			138,787,000.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,432.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,661,924.91		
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			5,663,357.80		
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)			133,123,642.38		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100,684.14	95,490.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	814,504.84	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,270,364.14	4,150,000.00	-2.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,185,553.12	4,245,490.00	-18.1%
TOTAL, REVENUES			5,185,553.12	4,245,490.00	-18.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,290,721.02	6,843,307.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,290,721.02	6,843,307.00	8.8%
TOTAL, EXPENSES			6,290,721.02	6,843,307.00	8.8%

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

Criteria & Standards

Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Orange Unified

Orange County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED
- CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
35	9010	6200	-585,229.32

Explanation:Construction legal settlement determined a lower percentage of completion than was accrued in a prior year.

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

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

FUND	RESOURCE	FUNCTION	VALUE
35	9010	8500	-584,208.06

Explanation:Construction legal settlement determined a lower percentage of completion than was accrued in a prior year.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the

prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

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

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

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

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

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

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

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

Checks Completed.

Unaudited Actuals
2015-16 Budget
Technical Review Checks

Orange Unified

Orange County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED
- CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

Glossary of Common School Finance Terms

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991), the bill that imposed major fiscal accountability controls on school districts and county offices of education by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See Education Code Sections 1240 et seq. and 42131 et seq.

Ad Valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

American Recovery and Reinvestment Act—The American Recovery and Reinvestment Act of 2009 (Recovery Act) was signed into law by President Barack Obama on February 17, 2009. The Recovery Act created an historic opportunity to save hundreds of thousands of jobs, support states and school districts, and advance reforms and improvements that will create long-lasting results for our students and our nation including early learning, K-12, and post-secondary education.

Apportionment—State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 average daily attendance (ADA) (see Attendance Reports), (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA, and (3) the annual recalculation of the apportionment is made in February following the school year and is

based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assessed Valuation (AV) (also, assessed value)—The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important element in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports—Each school agency reports its attendance three times during a school year. The First Principal Apportionment average daily attendance (ADA), called the (P-1 ADA or P-1 count), is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2) ADA is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final

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recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers/programs, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Average Daily Attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences, but effective 1998-99, excused absences no longer count towards ADA. In classes for adults and regional occupational centers/programs, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K-12 revenue limits and approximately 40 state-funded categorical funding streams. The base grant varies based on grade span (K-3, 4-6, 7-8, 9-12).

Base Revenue Limit - See Revenue Limit.

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid called “basic aid,” equal to \$120 per average daily attendance or \$2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum

allocation of basic aid (ref. Education Code Section 41975). “Basic aid school districts” are districts where property taxes exceed the computed revenue limit; such districts receive no state aid for their revenue limit.

California Basic Educational Data System (CBEDS)—The statewide system of collecting enrollment, staffing, and salary data from all school districts on an “Information Day” each October.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Economic Impact Aid; or special purposes, such as class-size reduction and transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential, including instructional assistants, custodians and maintenance workers, clerical support, cafeteria workers, bus drivers, etc.

Class-Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in average daily attendance, which in turn results

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in a loss in revenue limit income. See Education Code Sections 41376 and 41378.

Class-Size Reduction (CSR)—The goal of the K-3 CSR Program is to increase student achievement, particularly in reading and mathematics, by decreasing the size of K-3 classes to 24 or fewer students per certificated teacher.

Flexibility provisions introduced by Senate Bill 4 of the Third Extraordinary Session (SBX3 4) (Chapter 12/2009) allow local educational agencies to receive K-3 CSR Incentive Funding without a hard cap on class sizes, albeit at a penalized rate, was a major shift in state policy. The penalty imposed as a result of going over the 20.44:1 ratio ranges from 95% down to 70% of the full incentive funding. The flexibility provisions are in place from 2008-09 through 2013-14 for this program.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K-12 funding streams. For targeted students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency's enrollment, the concentration grant will provide 50% of the adjusted base grant.

Concurrently Enrolled—Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center/program (ROC/P) or class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA

and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI)—A measure of the cost of living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, the local control funding formula and other categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the “Implicit Price Deflator” for state and local governments—a government price index. See Education Code Section 42238.02 and 42238.1.

Criteria and Standards—Local school agency budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards, such as a minimum reserve level, which school districts, county offices of education, and the state use to monitor fiscal solvency and accountability. See Education Code Section 33127 et seq.

Declining Enrollment Adjustment—A formula that provides protection when there is a drop in income in the instance of a district experiencing a decline in student population. Under current law, districts are funded for the higher of either current-year or prior-year average daily attendance.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Deficit Factor—When an appropriation to the State School Fund for revenue limits—or for any specific categorical program—is insufficient to pay all statutory entitlements for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—An account established by a voter-approved initiative, Proposition 30, to account and distribute funds to school agencies beginning in 2012-13. This account will distribute funds to school agencies to backfill for the reduction in General Fund revenues (revenue limit payments) and to payout a portion of the long running deferrals. Revenue limit payments reduced throughout the year will receive the full amount of the EPA payments made in June 2013.

Education Revenue Augmentation Fund—The fund used to collect the property taxes that are shifted from cities, counties, and special districts within each county, prior to their distribution to K-14 school agencies.

Equalization Aid—The extra state aid provided in some years to low revenue districts to increase their base revenue limits toward the statewide average.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a local educational agency during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
 - Amounts received under Part A of Title I of the ESEA
 - Amounts received under Parts A and B of Title III of the ESEA
 - Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
- ✓ Each must be calculated separately

Forest Reserve Funds—Federal funds provided to school agencies to offset lost revenues from the curtailment of timber harvests in national forests.

Full-Time Equivalent—A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller, and (2) the change in population, which for school agencies

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is the change in average daily attendance. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

High-Revenue Districts—Districts that have a revenue limit per average daily attendance that is greater than the state average for the same type of district (elementary, high school, or unified).

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See Cost-of-Living Adjustment.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Leveling Down—Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

Leveling Up—Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

Local Control Funding Formula (LCFF)—The 2012-13 Budget Act replaced the traditional K-12 finance system with the LCFF, which creates base, supplemental, and concentration grants to replace revenue limits and many categorical programs. A school district's entitlement will be based on the prior-year base year funding, the

percentage of students who qualify for supplemental and concentration grants, and the state's appropriation for the LCFF.

Local Control Accountability Plan (LCAP)—Under the new LCFF, districts, county offices of education, and charter schools are required to create a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in Education Code Section 52060(d). The State Board of Education is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local General Fund Contribution—The expenditure of school districts' general purpose funds in support of a restricted program, i.e., the restricted expense encroaches into the district's General Fund for support. Encroachment occurs in most districts and county offices of education that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Maintenance Factor—See Proposition 98.

Mandate Block Grant (MBG)—In 2012-13, the MBG program was established for local educational agencies (LEAs) (county offices of education, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 42 mandated activities (specified in Government Code Section 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for with reimbursements

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have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-average daily attendance rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, and/or federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court, or an initiative do not need to be reimbursed by the state. See Senate Bill 90/1977.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School—An elementary school with 96 or fewer average daily attendance (ADA) or high school with 286 or fewer ADA that meets the standards of being “necessary” and may qualify for additional funding under the current statutes. See Education Code Section 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL 81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL 874.”

Prior Year’s Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature), (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit, and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3” applies.

- “Test 1” originally provided that K-14 school agencies shall receive at least 41.22% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes between

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local governments and K-14 agencies, the “Test 1” percentage has been reset several times.

- “Test 2” provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 average daily attendance (ADA) and an inflation factor equal to the annual percentage change in per capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per capita personal income), in which case, the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due to either “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement to make up the revenue loss in the year or years prior to the maintenance factor being fully restored.

Public Employees’ Retirement System—Provides retirement benefits funded through school employer and classified employee member contributions in addition to earnings from investments; may also provide health benefits for contracting school employer’s employees and annuitants.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Revenue Limit—The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit comprises a base revenue limit—a basic education amount per unit of average daily attendance (ADA) computed by formula each year from the previous year’s base revenue limit—and any of the number of revenue limit adjustments that are computed anew each year. The total revenue limit of a school district is generally determined by multiplying the district’s Second Principal Apportionment ADA times the base revenue limit, adding the applicable revenue limit adjustments, and applying a deficit factor.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972-73 state and

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property tax income by that year's average daily attendance (ADA). This original per-ADA amount became the historical base for all subsequent revenue limit calculations.

2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

Senate Bill 813—Provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation. The funding formula includes an add on to the revenue limit calculation specifically for this purpose.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano* as a legal issue.

State School Fund—The state appropriates money to this fund each year, which is then used to make state aid payments to school

agencies. Section A of the State School Fund is for K-12 education, and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program or provision in law. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the Local Control Funding Formula, the supplemental grant (along with the concentration and base grants) replaces previously existing K-12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.
Test 1/Test 2/Test 3—See Proposition 98.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Waivers—Permission from the State Board of Education—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code Sections cannot be waived. See Education Code Section 33050.

Notes

