



Nevada Joint Union High

School District

2014-2015

Unaudited Actuals

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2014-15 Unaudited Actuals | 2015-16 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 09 | Charter Schools Special Revenue Fund | G | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | | |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | G | G |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | G | G |
| 21 | Building Fund | | |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | G | G |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 76A | Changes in Assets and Liabilities (Warrant/Pass-Through) | | |
| 95A | Changes in Assets and Liabilities (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CA | Unaudited Actuals Certification | S | |
| CAT | Schedule for Categoricals | S | |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | S | |
| GANN | Appropriations Limit Calculations | GS | GS |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |
| NCMOE | No Child Left Behind Maintenance of Effort | GS | |
| PCRAF | Program Cost Report Schedule of Allocation Factors | GS | |

G = General Ledger Data; S = Supplemental Data

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

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 23,756,610.24 | 0.00 | 23,756,610.24 | 24,732,163.00 | 0.00 | 24,732,163.00 | 4.1% |
| 2) Federal Revenue | | 8100-8299 | 77,457.52 | 1,524,186.48 | 1,601,644.00 | 7,100.00 | 1,539,340.00 | 1,546,440.00 | -3.4% |
| 3) Other State Revenue | | 8300-8599 | 749,077.51 | 591,840.12 | 1,340,917.63 | 1,002,335.00 | 662,925.00 | 1,665,260.00 | 24.2% |
| 4) Other Local Revenue | | 8600-8799 | 765,492.60 | 2,069,562.09 | 2,835,054.69 | 737,106.00 | 1,912,549.00 | 2,649,655.00 | -6.5% |
| 5) TOTAL REVENUES | | | 25,348,637.87 | 4,185,588.69 | 29,534,226.56 | 26,478,704.00 | 4,114,814.00 | 30,593,518.00 | 3.6% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,153,152.66 | 2,437,873.33 | 12,591,025.99 | 10,201,809.00 | 2,493,608.00 | 12,695,417.00 | 0.8% |
| 2) Classified Salaries | | 2000-2999 | 3,212,131.49 | 1,686,061.10 | 4,898,192.59 | 3,308,518.00 | 1,736,530.00 | 5,045,048.00 | 3.0% |
| 3) Employee Benefits | | 3000-3999 | 4,647,667.38 | 1,341,717.96 | 5,989,385.34 | 4,570,422.00 | 1,518,312.00 | 6,088,734.00 | 1.7% |
| 4) Books and Supplies | | 4000-4999 | 468,011.49 | 520,203.20 | 988,214.69 | 600,206.00 | 712,513.00 | 1,312,719.00 | 32.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,329,274.62 | 2,107,976.62 | 4,437,251.24 | 2,378,693.00 | 1,856,285.00 | 4,234,978.00 | -4.6% |
| 6) Capital Outlay | | 6000-6999 | 52,065.94 | 16,555.45 | 68,621.39 | 40,000.00 | 0.00 | 40,000.00 | -41.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 348,320.66 | 0.00 | 348,320.66 | 338,466.00 | 0.00 | 338,466.00 | -2.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7400-7499 | (151,890.98) | 97,640.31 | (54,250.67) | (158,159.00) | 109,941.00 | (48,218.00) | -11.1% |
| 9) TOTAL EXPENDITURES | | 7300-7399 | 21,058,733.26 | 8,208,027.97 | 29,266,761.23 | 21,279,955.00 | 8,427,189.00 | 29,707,144.00 | 1.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 4,289,904.61 | (4,022,439.28) | 267,465.33 | 5,198,749.00 | (4,312,375.00) | 886,374.00 | 231.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | 8900-8929 | 394,630.12 | 0.00 | 394,630.12 | 416,177.00 | 0.00 | 416,177.00 | 5.5% |
| a) Transfers In | | 7600-7629 | 302,955.20 | 160,607.00 | 463,562.20 | 202,082.87 | 160,607.00 | 362,689.87 | -21.8% |
| b) Transfers Out | | 8930-8979 | 67,566.53 | 0.00 | 67,566.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| a) Sources | | 8980-8999 | (3,860,904.06) | 3,860,904.06 | 0.00 | (4,505,749.00) | 4,505,749.00 | 0.00 | 0.0% |
| b) Uses | | | (3,701,662.61) | 3,700,297.06 | (1,365.55) | (4,291,654.87) | 4,345,142.00 | 53,487.13 | -4016.9% |
| 3) Contributions | | | | | | | | | |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | | | | | | | |

| 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) | | | | | | | | | |
| | | | 588,242.00 | (322,142.22) | 266,099.78 | 907,094.13 | 32,767.00 | 939,861.13 | 253.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | 3,037,191.04 | 844,447.71 | 3,881,638.75 | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 6.9% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | | | | | |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,037,191.04 | 844,447.71 | 3,881,638.75 | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 6.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,037,191.04 | 844,447.71 | 3,881,638.75 | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 6.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 4,532,527.17 | 555,072.49 | 5,087,599.66 | 22.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 480.00 | 0.00 | 480.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9719 | 77,806.53 | 0.00 | 77,806.53 | 76,856.53 | 0.00 | 76,856.53 | -1.2% |
| All Others | | 9740 | 0.00 | 522,305.49 | 522,305.49 | 0.00 | 555,072.49 | 555,072.49 | 6.3% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 2,070,330.89 | 0.00 | 2,070,330.89 | 2,223,076.22 | 0.00 | 2,223,076.22 | 7.4% |
| Nevada County Sp Ed Services | 0000 | 9780 | 1,129.00 | | 1,129.00 | | | | |
| Accrued Vacation | 0000 | 9780 | 107,325.44 | | 107,325.44 | | | | |
| Forest Reserve | 0000 | 9780 | 9,169.25 | | 9,169.25 | | | | |
| 2011/12 Carryover Sweep | 0000 | 9780 | 480,871.91 | | 480,871.91 | | | | |
| Site Carryover | 0000 | 9780 | 114,131.90 | | 114,131.90 | | | | |
| Needy Students - 0020 | 0000 | 9780 | 183.50 | | 183.50 | | | | |
| Culinary Institute - 0027 | 0000 | 9780 | 3,189.17 | | 3,189.17 | | | | |
| SS Boosters Donation - 0029 | 0000 | 9780 | 864.05 | | 864.05 | | | | |
| Go Green Recycling - 0039 | 0000 | 9780 | 324.63 | | 324.63 | | | | |
| Kaiser High School Students - 0043 | 0000 | 9780 | 900.00 | | 900.00 | | | | |
| SAT Testing Prep Class - 0048 | 0000 | 9780 | 676.25 | | 676.25 | | | | |
| Special Education Garden - 0049 | 0000 | 9780 | 71.00 | | 71.00 | | | | |
| Minor Muffs Dog Treats - 0060 | 0000 | 9780 | 647.73 | | 647.73 | | | | |
| Shredability - 0061 | 0000 | 9780 | 23.00 | | 23.00 | | | | |

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| NU Copy Shop - 0062 | 0000 | 9780 | 32.30 | | 32.30 | | | | |
| EIA - 0091 | 0000 | 9780 | 130,847.91 | | 130,847.91 | | | | |
| Mandate Cost One Time - 0600 | 0000 | 9780 | 325,398.51 | | 325,398.51 | | | | |
| Mandate Cost Ongoing - 0601 | 0000 | 9780 | 423,331.00 | | 423,331.00 | | | | |
| Safety Credits - 0640 | 0000 | 9780 | 23,973.00 | | 23,973.00 | | | | |
| Star Testing - 0850 | 0000 | 9780 | 4,914.76 | | 4,914.76 | | | | |
| Donations - 0903 | 0000 | 9780 | 10,028.68 | | 10,028.68 | | | | |
| Verizon Cell Tower - 0905 | 0000 | 9780 | 78,373.48 | | 78,373.48 | | | | |
| Medi-Cal Admin Act (MAA) - 0910 | 0000 | 9780 | 74,476.28 | | 74,476.28 | | | | |
| Facility Use Billing - 0998 | 0000 | 9780 | 279,448.14 | | 279,448.14 | | | | |
| Nevada County Sp Ed Services | 0000 | 9780 | | | | 1,129.00 | | 1,129.00 | |
| Accrued Vacation | 0000 | 9780 | | | | 88,351.25 | | 88,351.25 | |
| Forest Reserve | 0000 | 9780 | | | | 9,169.25 | | 9,169.25 | |
| 2011/12 Carryover Sweep | 0000 | 9780 | | | | 480,871.91 | | 480,871.91 | |
| Mandate Cost One Time - 0600 | 0000 | 9780 | | | | 598,650.51 | | 598,650.51 | |
| Mandate Cost Ongoing - 0601 | 0000 | 9780 | | | | 573,853.00 | | 573,853.00 | |
| Safety Credit - 0850 | 0000 | 9780 | | | | 31,750.00 | | 31,750.00 | |
| Star Testing - 0850 | 0000 | 9780 | | | | 4,909.98 | | 4,909.98 | |
| Verizon Tower - 0905 | 0000 | 9780 | | | | 98,434.51 | | 98,434.51 | |
| Facility Use Billing - 0998 | 0000 | 9780 | | | | 335,956.81 | | 335,956.81 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,040,561.00 | 0.00 | 1,040,561.00 | 902,045.00 | 0.00 | 902,045.00 | -13.3% |
| Unassigned/Unappropriated Amount | | 9790 | 426,254.62 | 0.00 | 426,254.62 | 1,320,549.42 | 0.00 | 1,320,549.42 | 209.8% |

| 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) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 4,355,694.50 | (165,665.03) | 4,190,029.47 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 77,806.53 | 0.00 | 77,806.53 | | | | |
| c) in Revolving Fund | | 9130 | 10,000.00 | 0.00 | 10,000.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 442,821.64 | 1,153,898.56 | 1,596,720.20 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 177,240.69 | 0.00 | 177,240.69 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 480.00 | 0.00 | 480.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL ASSETS | | | 5,064,043.36 | 988,233.53 | 6,052,276.89 | | | | |
| 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 | 1,125,532.04 | 263,902.04 | 1,389,434.08 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 310,980.61 | 0.00 | 310,980.61 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 2,097.67 | 202,026.00 | 204,123.67 | | | | |
| 6) TOTAL LIABILITIES | | | 1,438,610.32 | 465,928.04 | 1,904,538.36 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |

| Description (must agree with line F2) (G9 + H2) - (I6 + J2) | 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) | |
| | | | 3,625,433.04 | 522,305.49 | 4,147,738.53 | | | | |

| 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 | 6,057,091.00 | 0.00 | 6,057,091.00 | 8,156,573.00 | 0.00 | 8,156,573.00 | 34.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,057,458.00 | 0.00 | 4,057,458.00 | 3,667,710.00 | 0.00 | 3,667,710.00 | -9.6% |
| State Aid - Prior Years | | 8019 | 48,314.91 | 0.00 | 48,314.91 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 197,807.10 | 0.00 | 197,807.10 | 195,923.00 | 0.00 | 195,923.00 | -1.0% |
| Timber Yield Tax | | 8022 | 6,031.31 | 0.00 | 6,031.31 | 5,336.00 | 0.00 | 5,336.00 | -11.5% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 18,833,248.57 | 0.00 | 18,833,248.57 | 18,881,648.00 | 0.00 | 18,881,648.00 | 0.3% |
| Unsecured Roll Taxes | | 8042 | 382,269.83 | 0.00 | 382,269.83 | 380,649.00 | 0.00 | 380,649.00 | -0.4% |
| Prior Years' Taxes | | 8043 | 6,189.60 | 0.00 | 6,189.60 | 4,477.00 | 0.00 | 4,477.00 | -27.7% |
| Supplemental Taxes | | 8044 | 375,559.87 | 0.00 | 375,559.87 | 314,208.00 | 0.00 | 314,208.00 | -16.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,050,666.97 | 0.00 | 1,050,666.97 | 1,039,675.00 | 0.00 | 1,039,675.00 | -1.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 158,275.08 | 0.00 | 158,275.08 | 155,264.00 | 0.00 | 155,264.00 | -1.9% |
| 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 | | | 31,172,912.24 | 0.00 | 31,172,912.24 | 32,801,463.00 | 0.00 | 32,801,463.00 | 5.2% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (297,749.00) | | (297,749.00) | (140,856.00) | | (140,856.00) | -52.7% |
| 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 | (7,118,553.00) | 0.00 | (7,118,553.00) | (7,928,444.00) | 0.00 | (7,928,444.00) | 11.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL LCFF SOURCES | | | 23,756,610.24 | 0.00 | 23,756,610.24 | 24,732,163.00 | 0.00 | 24,732,163.00 | 4.1% |
| 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 | 833,847.00 | 833,847.00 | 0.00 | 813,100.00 | 813,100.00 | -2.5% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 66,702.00 | 66,702.00 | 0.00 | 66,702.00 | 66,702.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 22,630.52 | 0.00 | 22,630.52 | 6,290.00 | 0.00 | 6,290.00 | -72.2% |
| 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 | | 275,440.14 | 275,440.14 | | 369,036.00 | 369,036.00 | 34.0% |
| 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 | | 104,877.99 | 104,877.99 | | 87,218.00 | 87,218.00 | -16.8% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 67,931.00 | 67,931.00 | | 67,931.00 | 67,931.00 | 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 | 54,827.00 | 175,388.35 | 230,215.35 | 810.00 | 135,353.00 | 136,163.00 | -40.9% |
| TOTAL FEDERAL REVENUE | | | 77,457.52 | 1,524,186.48 | 1,601,644.00 | 7,100.00 | 1,539,340.00 | 1,546,440.00 | -3.4% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | | | | | | | | | |
| Special Education Master Plan | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Current Year | | | | | | | | | |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 358,078.00 | 0.00 | 358,078.00 | 634,344.00 | 0.00 | 634,344.00 | 77.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 382,621.73 | 111,224.30 | 493,846.03 | 359,615.00 | 95,523.00 | 455,138.00 | -7.8% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00% |
| Specialized Secondary | 7370 | 8590 | | 8,325.43 | 8,325.43 | | 100,000.00 | 100,000.00 | 1101.1% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00% |
| Common Core State Standards Implementation | 7405 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00% |
| All Other State Revenue | All Other | 8590 | 8,377.78 | 472,290.39 | 480,668.17 | 8,376.00 | 467,402.00 | 475,778.00 | -1.0% |
| TOTAL, OTHER STATE REVENUE | | | 749,077.51 | 591,840.12 | 1,340,917.63 | 1,002,335.00 | 662,925.00 | 1,665,260.00 | 24.2% |

| Description | 2014-15 Unaudited Actuals | | 2015-16 Budget | | | % Diff Column C & F |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | |
| OTHER LOCAL REVENUE | | | | | | |
| Other Local Revenue County and District Taxes | | | | | | |
| Other Restricted Levies Secured Roll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Unsecured Roll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Prior Years' Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Supplemental Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-Ad Valorem Taxes Parcel Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Sales | | | | | | |
| Sale of Equipment/Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Sale of Publications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Food Service Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Leases and Rentals | 228,501.15 | 0.00 | 228,501.15 | 310,811.00 | 0.00 | 310,811.00 36.0% |
| Interest | 28,848.03 | 0.00 | 28,848.03 | 27,500.00 | 0.00 | 27,500.00 -4.7% |
| Net Increase (Decrease) in the Fair Value of Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Fees and Contracts | | | | | | |
| Adult Education Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-Resident Students | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transportation Fees From Individuals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interagency Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Mitigation/Developer Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Fees and Contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Local Revenue Plus: Misc Funds Non-LCFF | | | | | | |
| California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: fund-a (Rev 06/24/2015) | | | | | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| (50%) Adjustment | | 8691 | 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 | 508,143.42 | 290,671.60 | 798,815.02 | 398,795.00 | 187,004.00 | 585,799.00 | -26.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 1,778,890.49 | 1,778,890.49 | | 1,725,545.00 | 1,725,545.00 | -3.0% |
| 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 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 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 | | | 765,492.60 | 2,069,562.09 | 2,835,054.69 | 737,106.00 | 1,912,549.00 | 2,649,655.00 | -6.5% |
| TOTAL REVENUES | | | 25,348,637.87 | 4,185,588.69 | 29,534,226.56 | 26,478,704.00 | 4,114,814.00 | 30,593,518.00 | 3.6% |

| 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 | 7,926,331.55 | 1,823,689.31 | 9,750,020.86 | 7,840,926.00 | 1,903,062.00 | 9,743,988.00 | -0.1% |
| Certificated Pupil Support Salaries | | 1200 | 892,555.69 | 228,365.54 | 1,120,921.23 | 970,140.00 | 218,506.00 | 1,188,646.00 | 6.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,113,383.52 | 222,269.28 | 1,335,652.80 | 1,133,254.00 | 206,491.00 | 1,339,745.00 | 0.3% |
| Other Certificated Salaries | | 1900 | 220,881.90 | 163,549.20 | 384,431.10 | 257,489.00 | 165,549.00 | 423,038.00 | 10.0% |
| TOTAL, CERTIFICATED SALARIES | | | 10,153,152.66 | 2,437,873.33 | 12,591,025.99 | 10,201,809.00 | 2,493,608.00 | 12,695,417.00 | 0.8% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 430,710.34 | 1,120,431.63 | 1,551,141.97 | 453,976.00 | 1,171,549.00 | 1,625,525.00 | 4.8% |
| Classified Support Salaries | | 2200 | 606,566.29 | 383,087.44 | 989,653.73 | 622,590.00 | 407,707.00 | 1,030,297.00 | 4.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 367,194.92 | 90,837.96 | 458,032.88 | 370,950.00 | 91,186.00 | 462,136.00 | 0.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,600,352.11 | 66,120.25 | 1,666,472.36 | 1,676,130.00 | 65,632.00 | 1,741,762.00 | 4.5% |
| Other Classified Salaries | | 2900 | 207,307.83 | 25,583.82 | 232,891.65 | 184,872.00 | 456.00 | 185,328.00 | -20.4% |
| TOTAL, CLASSIFIED SALARIES | | | 3,212,131.49 | 1,686,061.10 | 4,898,192.59 | 3,308,518.00 | 1,736,530.00 | 5,045,048.00 | 3.0% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 888,152.98 | 203,237.88 | 1,091,390.86 | 1,144,896.00 | 262,145.00 | 1,407,041.00 | 28.9% |
| PERS | | 3201-3202 | 412,726.00 | 279,020.71 | 691,746.71 | 488,060.00 | 308,965.00 | 797,025.00 | 15.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 356,369.24 | 150,207.29 | 506,576.53 | 364,043.00 | 172,372.00 | 536,415.00 | 5.9% |
| Health and Welfare Benefits | | 3401-3402 | 1,780,152.57 | 620,780.87 | 2,400,933.44 | 1,815,495.00 | 693,384.00 | 2,508,879.00 | 4.5% |
| Unemployment Insurance | | 3501-3502 | 6,962.15 | 2,049.70 | 9,011.85 | 6,664.00 | 2,105.00 | 8,769.00 | -2.7% |
| Workers' Compensation | | 3601-3602 | 215,734.66 | 65,453.87 | 281,188.53 | 183,889.00 | 58,375.00 | 242,264.00 | -13.8% |
| OPEB, Allocated | | 3701-3702 | 337,073.19 | 0.00 | 337,073.19 | 337,970.00 | 0.00 | 337,970.00 | 0.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 650,496.59 | 20,967.64 | 671,464.23 | 229,405.00 | 20,966.00 | 250,371.00 | -62.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,647,667.38 | 1,341,717.96 | 5,989,385.34 | 4,570,422.00 | 1,518,312.00 | 6,088,734.00 | 1.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,778.76 | 55,959.83 | 58,738.59 | 0.00 | 43,663.00 | 43,663.00 | -25.7% |
| Books and Other Reference Materials | | 4200 | 5,377.94 | 21,409.28 | 26,787.22 | 825.00 | 0.00 | 825.00 | -96.9% |
| Materials and Supplies | | 4300 | 444,264.22 | 348,509.29 | 792,773.51 | 596,735.00 | 668,850.00 | 1,265,585.00 | 59.6% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 15,590.57 | 94,324.80 | 109,915.37 | 2,646.00 | 0.00 | 2,646.00 | -97.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 468,011.49 | 520,203.20 | 988,214.69 | 600,206.00 | 712,513.00 | 1,312,719.00 | 32.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 98,773.40 | 95,196.56 | 193,969.96 | 115,209.00 | 54,132.00 | 169,341.00 | -12.7% |
| Dues and Memberships | | 5300 | 17,316.96 | 221.85 | 17,538.81 | 16,652.00 | 0.00 | 16,652.00 | -5.1% |
| Insurance | | 5400 - 5450 | 204,895.64 | 0.00 | 204,895.64 | 205,672.00 | 4,800.00 | 210,472.00 | 2.7% |
| Operations and Housekeeping Services | | 5500 | 1,047,169.99 | 0.00 | 1,047,169.99 | 1,055,237.00 | 0.00 | 1,055,237.00 | 0.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 268,885.68 | 284,929.89 | 553,815.57 | 222,144.00 | 201,946.00 | 424,090.00 | -23.4% |
| Transfers of Direct Costs | | 5710 | (8,019.19) | 8,019.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (116.87) | 0.00 | (116.87) | 0.00 | 0.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 612,158.77 | 1,713,772.12 | 2,325,930.89 | 678,219.00 | 1,593,067.00 | 2,271,286.00 | -2.3% |
| Communications | | 5900 | 88,210.24 | 5,837.01 | 94,047.25 | 85,560.00 | 2,340.00 | 87,900.00 | -6.5% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,329,274.62 | 2,107,976.62 | 4,437,251.24 | 2,378,693.00 | 1,856,285.00 | 4,234,978.00 | -4.6% |

| 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 | 1,695.00 | 1,695.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 52,065.94 | 14,860.45 | 66,926.39 | 35,000.00 | 0.00 | 35,000.00 | -47.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | New |
| TOTAL CAPITAL OUTLAY | | | 52,065.94 | 16,555.45 | 68,621.39 | 40,000.00 | 0.00 | 40,000.00 | -41.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7130 | 19,629.00 | 0.00 | 19,629.00 | 8,268.00 | 0.00 | 8,268.00 | -57.9% |
| State Special Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7142 | 323,970.00 | 0.00 | 323,970.00 | 324,417.00 | 0.00 | 324,417.00 | 0.1% |
| Payments to County Offices | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 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 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/PT Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 4,721.66 | 0.00 | 4,721.66 | 5,781.00 | 0.00 | 5,781.00 | 22.4% |
| All Other Transfers | | 7281-7283 | 4,721.66 | 0.00 | 4,721.66 | 5,781.00 | 0.00 | 5,781.00 | 22.4% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO, (excluding Transfers of Indirect Costs) | | | 348,320.66 | 0.00 | 348,320.66 | 338,466.00 | 0.00 | 338,466.00 | -2.8% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (97,640.31) | 97,640.31 | 0.00 | (109,941.00) | 109,941.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (54,250.67) | 0.00 | (54,250.67) | (48,218.00) | 0.00 | (48,218.00) | -11.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (151,890.98) | 97,640.31 | (54,250.67) | (158,159.00) | 109,941.00 | (48,218.00) | -11.1% |
| TOTAL EXPENDITURES | | | 21,058,733.26 | 8,208,027.97 | 29,266,761.23 | 21,279,955.00 | 8,427,189.00 | 29,707,144.00 | 1.5% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 150,837.12 | 0.00 | 150,837.12 | 172,384.00 | 0.00 | 172,384.00 | 14.3% |
| 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 | 243,793.00 | 0.00 | 243,793.00 | 243,793.00 | 0.00 | 243,793.00 | 0.0% |
| (a) TOTAL INTERFUND TRANSFERS IN | | | 394,630.12 | 0.00 | 394,630.12 | 416,177.00 | 0.00 | 416,177.00 | 5.5% |
| 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 | 56,000.00 | 0.00 | 56,000.00 | 5,000.00 | 0.00 | 5,000.00 | -91.1% |
| 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 | 96,941.67 | 0.00 | 96,941.67 | 113,839.87 | 0.00 | 113,839.87 | 17.4% |
| Other Authorized Interfund Transfers Out | | 7619 | 150,013.53 | 160,607.00 | 310,620.53 | 83,243.00 | 160,607.00 | 243,850.00 | -21.5% |
| (b) TOTAL INTERFUND TRANSFERS OUT | | | 302,955.20 | 160,607.00 | 463,562.20 | 202,082.87 | 160,607.00 | 362,689.87 | -21.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 67,566.53 | 0.00 | 67,566.53 | 0.00 | 0.00 | 0.00 | -100.0% |

| Description | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F | | |
|--|---------------------------|-----------------|---------------------------------|---------------------|-------------------|---------------------|---------------------------|-------------------|---------------------------------|
| | Resource Codes | Object Codes | Total Fund col. A + B (C) | Unrestricted (A) | Restricted (B) | Unrestricted (D) | | Restricted (E) | Total Fund col. D + E (F) |
| (c) TOTAL SOURCES | | | 67,566.53 | 67,566.53 | 0.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (3,860,904.06) | 3,860,904.06 | 0.00 | (4,505,749.00) | 4,505,749.00 | 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 | | | (3,860,904.06) | 3,860,904.06 | 0.00 | (4,505,749.00) | 4,505,749.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | (3,701,662.61) | 3,700,297.06 | (1,365.55) | (4,291,654.87) | 4,345,142.00 | 53,487.13 | -4016.9% |



| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 23,756,610.24 | 0.00 | 23,756,610.24 | 24,732,163.00 | 0.00 | 24,732,163.00 | 4.1% |
| 2) Federal Revenue | | 8100-8299 | 77,457.52 | 1,524,186.48 | 1,601,644.00 | 7,100.00 | 1,539,340.00 | 1,546,440.00 | -3.4% |
| 3) Other State Revenue | | 8300-8599 | 749,077.51 | 591,840.12 | 1,340,917.63 | 1,002,335.00 | 662,925.00 | 1,665,260.00 | 24.2% |
| 4) Other Local Revenue | | 8600-8799 | 765,492.60 | 2,069,562.09 | 2,835,054.69 | 737,106.00 | 1,912,549.00 | 2,649,655.00 | -6.5% |
| 5) TOTAL REVENUES | | | 25,348,637.87 | 4,185,588.69 | 29,534,226.56 | 26,478,704.00 | 4,114,814.00 | 30,593,518.00 | 3.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 10,687,716.00 | 4,593,554.04 | 15,281,270.04 | 10,445,981.00 | 4,792,199.00 | 15,238,180.00 | -0.3% |
| 2) Instruction - Related Services | 2000-2999 | | 2,565,717.71 | 579,045.28 | 3,144,762.99 | 2,634,576.00 | 549,550.00 | 3,184,126.00 | 1.3% |
| 3) Pupil Services | 3000-3999 | | 1,531,303.84 | 1,826,786.22 | 3,358,090.06 | 1,692,987.00 | 1,931,791.00 | 3,624,778.00 | 7.9% |
| 4) Ancillary Services | 4000-4999 | | 1,169,432.78 | 0.00 | 1,169,432.78 | 1,362,593.00 | 0.00 | 1,362,593.00 | 16.5% |
| 5) Community Services | 5000-5999 | | 0.00 | 16,779.16 | 16,779.16 | 0.00 | 31,480.00 | 31,480.00 | 87.6% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,081,638.78 | 172,657.16 | 2,254,295.94 | 2,161,611.00 | 109,941.00 | 2,271,552.00 | 0.8% |
| 8) Plant Services | 8000-8999 | | 2,674,603.49 | 1,019,206.11 | 3,693,809.60 | 2,643,741.00 | 1,012,228.00 | 3,655,969.00 | -1.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 348,320.66 | 0.00 | 348,320.66 | 338,466.00 | 0.00 | 338,466.00 | -2.8% |
| 10) TOTAL EXPENDITURES | | | 21,058,733.26 | 8,208,027.97 | 29,266,761.23 | 21,279,955.00 | 8,427,189.00 | 29,707,144.00 | 1.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 4,289,904.61 | (4,022,439.28) | 267,465.33 | 5,198,749.00 | (4,312,375.00) | 886,374.00 | 231.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 394,630.12 | 0.00 | 394,630.12 | 416,177.00 | 0.00 | 416,177.00 | 5.5% |
| b) Transfers Out | | 7600-7629 | 302,955.20 | 160,607.00 | 463,562.20 | 202,082.87 | 160,607.00 | 362,689.87 | -21.8% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 67,566.53 | 0.00 | 67,566.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (3,860,904.06) | 3,860,904.06 | 0.00 | (4,505,749.00) | 4,505,749.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (3,701,662.61) | 3,700,297.06 | (1,365.55) | (4,291,654.87) | 4,345,142.00 | 53,487.13 | -4016.9% |

| Description | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | 588,242.00 | (322,142.22) | 266,099.78 | 907,094.13 | 32,767.00 | 939,861.13 | 253.2% |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 3,037,191.04 | 844,447.71 | 3,881,638.75 | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 6.9% |
| b) Audit Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | 3,037,191.04 | 844,447.71 | 3,881,638.75 | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 6.9% |
| d) Other Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | 3,037,191.04 | 844,447.71 | 3,881,638.75 | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 6.9% |
| 2) Ending Balance, June 30 (E + F1e) | 3,625,433.04 | 522,305.49 | 4,147,738.53 | 4,532,527.17 | 555,072.49 | 5,087,599.66 | 22.7% |
| Components of Ending Fund Balance | | | | | | | |
| a) Nonspendable | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.0% |
| Revolving Cash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | 480.00 | 0.00 | 480.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Expenditures | 77,806.53 | 0.00 | 77,806.53 | 76,856.53 | 0.00 | 76,856.53 | -1.2% |
| All Others | 0.00 | 522,305.49 | 522,305.49 | 0.00 | 555,072.49 | 555,072.49 | 6.3% |
| b) Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) Committed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | 2,070,330.89 | 0.00 | 2,070,330.89 | 2,223,076.22 | 0.00 | 2,223,076.22 | 7.4% |
| Other Assignments (by Resource/Object) | 1,129.00 | | 1,129.00 | | | | |
| Nevada County Sp Ed Services | 107,325.44 | | 107,325.44 | | | | |
| Accrued Vacation | 9,169.25 | | 9,169.25 | | | | |
| Forest Reserve | 480,871.91 | | 480,871.91 | | | | |
| 2011/12 Carryover Sweep | 114,131.90 | | 114,131.90 | | | | |
| Site Carryover | 183.50 | | 183.50 | | | | |
| Needy Students - 0020 | 3,189.17 | | 3,189.17 | | | | |
| Culinary Institute - 0027 | 864.05 | | 864.05 | | | | |
| SS Boosters Donation - 0029 | 324.63 | | 324.63 | | | | |
| Go Green Recycling - 0039 | 900.00 | | 900.00 | | | | |
| Kaisei High School Students - 0043 | 676.25 | | 676.25 | | | | |
| SAT Testing Prep Class - 0048 | 71.00 | | 71.00 | | | | |
| Special Education Garden - 0049 | | | | | | | |



| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Minor Mutts Dog Treats - 0060 | 0000 | 9780 | 647.73 | 647.73 | 647.73 | | | | |
| Shredability - 0061 | 0000 | 9780 | 23.00 | 23.00 | 23.00 | | | | |
| NU Copy Shop - 0062 | 0000 | 9780 | 32.30 | 32.30 | 32.30 | | | | |
| EIA - 0091 | 0000 | 9780 | 130,847.91 | 130,847.91 | 130,847.91 | | | | |
| Mandate Cost One Time - 0600 | 0000 | 9780 | 325,398.51 | 325,398.51 | 325,398.51 | | | | |
| Mandate Cost Ongoing - 0601 | 0000 | 9780 | 423,331.00 | 423,331.00 | 423,331.00 | | | | |
| Safety Credits - 0640 | 0000 | 9780 | 23,973.00 | 23,973.00 | 23,973.00 | | | | |
| Star Testing - 0850 | 0000 | 9780 | 4,914.76 | 4,914.76 | 4,914.76 | | | | |
| Donations - 0903 | 0000 | 9780 | 10,028.68 | 10,028.68 | 10,028.68 | | | | |
| Verizon Cell Tower - 0905 | 0000 | 9780 | 78,373.48 | 78,373.48 | 78,373.48 | | | | |
| Medi-Cal Admin Act (MAA) - 0910 | 0000 | 9780 | 74,476.28 | 74,476.28 | 74,476.28 | | | | |
| Facility Use Billing - 0998 | 0000 | 9780 | 279,448.14 | 279,448.14 | 279,448.14 | | | | |
| Nevada County Sp Ed Services | 0000 | 9780 | | | | 1,129.00 | | 1,129.00 | |
| Accrued Vacation | 0000 | 9780 | | | | 88,351.25 | | 88,351.25 | |
| Forest Reserve | 0000 | 9780 | | | | 9,169.25 | | 9,169.25 | |
| 2011/12 Carryover Sweep | 0000 | 9780 | | | | 480,871.91 | | 480,871.91 | |
| Mandate Cost One Time - 0600 | 0000 | 9780 | | | | 598,650.51 | | 598,650.51 | |
| Mandate Cost Ongoing - 0601 | 0000 | 9780 | | | | 573,853.00 | | 573,853.00 | |
| Safety Credit - 0850 | 0000 | 9780 | | | | 31,750.00 | | 31,750.00 | |
| Star Testing - 0850 | 0000 | 9780 | | | | 4,909.98 | | 4,909.98 | |
| Verizon Tower - 0905 | 0000 | 9780 | | | | 98,434.51 | | 98,434.51 | |
| Facility Use Billing - 0998 | 0000 | 9780 | | | | 335,956.81 | | 335,956.81 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,040,561.00 | 0.00 | 1,040,561.00 | 902,045.00 | 0.00 | 902,045.00 | -13.3% |
| Unassigned/Unappropriated Amount | | 9790 | 426,254.62 | 0.00 | 426,254.62 | 1,320,549.42 | 0.00 | 1,320,549.42 | 209.8% |

| Resource | Description | 2014-15 | 2015-16 |
|---------------------------|---|-------------------|------------|
| | | Unaudited Actuals | Budget |
| 6300 | Lottery: Instructional Materials | 312,568.37 | 364,428.37 |
| 6512 | Special Ed: Mental Health Services | 16,350.14 | 16,350.14 |
| 7405 | Common Core State Standards Implementation | 68,281.07 | 68,281.07 |
| 7810 | Other Restricted State | 36,487.46 | 17,394.46 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Sectic | 290.59 | 290.59 |
| 9010 | Other Restricted Local | 88,327.86 | 88,327.86 |
| Total, Restricted Balance | | 522,305.49 | 555,072.49 |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 156,893.00 | 0.00 | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 71,744.00 | 35,873.00 | -50.0% |
| 3) Other State Revenue | | 8300-8599 | 18,028.00 | 156,893.00 | 770.3% |
| 4) Other Local Revenue | | 8600-8799 | 54,600.22 | 52,107.00 | -4.6% |
| 5) TOTAL, REVENUES | | | 301,265.22 | 244,873.00 | -18.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 146,399.93 | 141,137.00 | -3.6% |
| 2) Classified Salaries | | 2000-2999 | 49,463.64 | 48,740.00 | -1.5% |
| 3) Employee Benefits | | 3000-3999 | 39,441.29 | 42,286.00 | 7.2% |
| 4) Books and Supplies | | 4000-4999 | 6,535.48 | 1,045.00 | -84.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,352.51 | 4,600.00 | -71.9% |
| 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 | 16,297.93 | 11,980.00 | -26.5% |
| 9) TOTAL, EXPENDITURES | | | 274,490.78 | 249,788.00 | -9.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 26,774.44 | (4,915.00) | -118.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 796.00 | 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 | | | (796.00) | 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) | | | 25,978.44 | (4,915.00) | -118.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,194.17 | 55,172.61 | 89.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,194.17 | 55,172.61 | 89.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,194.17 | 55,172.61 | 89.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 55,172.61 | 50,257.61 | -8.9% |
| 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 | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 55,172.61 | 50,257.61 | -8.9% |
| Adult Education | 0000 | 9780 | 55,172.61 | | |
| Adult Education Program | 0000 | 9780 | | 50,257.61 | |
| 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 | 20,918.99 | | |
| 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 | 94,817.53 | | |
| 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 | | | 115,736.52 | | |
| 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 | 13,227.79 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 47,336.12 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 60,563.91 | | |
| 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) | | | 55,172.61 | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 156,893.00 | 0.00 | -100.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 156,893.00 | 0.00 | -100.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| No Child Left Behind | 3105, 4045 | 8290 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 71,744.00 | 35,873.00 | -50.0% |
| TOTAL, FEDERAL REVENUE | | | 71,744.00 | 35,873.00 | -50.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 199.00 | 0.00 | -100.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 17,829.00 | 156,893.00 | 780.0% |
| TOTAL, OTHER STATE REVENUE | | | 18,028.00 | 156,893.00 | 770.3% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 666.46 | 1,500.00 | 125.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 53,933.76 | 50,607.00 | -6.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 54,600.22 | 52,107.00 | -4.6% |
| TOTAL, REVENUES | | | 301,265.22 | 244,873.00 | -18.7% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 116,973.33 | 111,710.00 | -4.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 26,226.60 | 26,227.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 3,200.00 | 3,200.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 146,399.93 | 141,137.00 | -3.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 6,674.02 | 7,778.00 | 16.5% |
| 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 | 28,467.26 | 26,992.00 | -5.2% |
| Other Classified Salaries | | 2900 | 14,322.36 | 13,970.00 | -2.5% |
| TOTAL, CLASSIFIED SALARIES | | | 49,463.64 | 48,740.00 | -1.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 12,890.32 | 15,142.00 | 17.5% |
| PERS | | 3201-3202 | 3,085.77 | 3,374.00 | 9.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,823.70 | 5,778.00 | -0.8% |
| Health and Welfare Benefits | | 3401-3402 | 14,255.26 | 15,273.00 | 7.1% |
| Unemployment Insurance | | 3501-3502 | 97.99 | 100.00 | 2.1% |
| Workers' Compensation | | 3601-3602 | 3,288.25 | 2,619.00 | -20.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 39,441.29 | 42,286.00 | 7.2% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,998.86 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 4,536.62 | 1,045.00 | -77.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,535.48 | 1,045.00 | -84.0% |

| 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 | 1,274.80 | 500.00 | -60.8% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,362.74 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,539.10 | 200.00 | -96.4% |
| 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 | 3,954.29 | 3,500.00 | -11.5% |
| Communications | | 5900 | 1,221.58 | 400.00 | -67.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,352.51 | 4,600.00 | -71.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 16,297.93 | 11,980.00 | -26.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 16,297.93 | 11,980.00 | -26.5% |
| TOTAL EXPENDITURES | | | 274,490.78 | 249,788.00 | -9.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 796.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 796.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (796.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 156,893.00 | 0.00 | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 71,744.00 | 35,873.00 | -50.0% |
| 3) Other State Revenue | | 8300-8599 | 18,028.00 | 156,893.00 | 770.3% |
| 4) Other Local Revenue | | 8600-8799 | 54,600.22 | 52,107.00 | -4.6% |
| 5) TOTAL, REVENUES | | | 301,265.22 | 244,873.00 | -18.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 178,665.12 | 164,800.00 | -7.8% |
| 2) Instruction - Related Services | 2000-2999 | | 74,352.51 | 73,008.00 | -1.8% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 16,297.93 | 11,980.00 | -26.5% |
| 8) Plant Services | 8000-8999 | | 5,175.22 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 274,490.78 | 249,788.00 | -9.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 26,774.44 | (4,915.00) | -118.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 796.00 | 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 | | | (796.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 25,978.44 | (4,915.00) | -118.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,194.17 | 55,172.61 | 89.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,194.17 | 55,172.61 | 89.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,194.17 | 55,172.61 | 89.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 55,172.61 | 50,257.61 | -8.9% |
| Adult Education | 0000 | 9780 | 55,172.61 | | |
| Adult Education Program | 0000 | 9780 | | 50,257.61 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 335,338.26 | 338,200.00 | 0.9% |
| 3) Other State Revenue | | 8300-8599 | 27,612.68 | 27,300.00 | -1.1% |
| 4) Other Local Revenue | | 8600-8799 | 249,085.59 | 261,155.00 | 4.8% |
| 5) TOTAL, REVENUES | | | 612,036.53 | 626,655.00 | 2.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 287,955.66 | 302,871.00 | 5.2% |
| 3) Employee Benefits | | 3000-3999 | 84,417.31 | 97,230.00 | 15.2% |
| 4) Books and Supplies | | 4000-4999 | 272,911.98 | 275,500.00 | 0.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 25,515.09 | 22,650.00 | -11.2% |
| 6) Capital Outlay | | 6000-6999 | 8,739.04 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 37,952.74 | 36,238.00 | -4.5% |
| 9) TOTAL, EXPENDITURES | | | 717,491.82 | 734,489.00 | 2.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | (105,455.29) | (107,834.00) | 2.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 96,941.67 | 113,839.87 | 17.4% |
| b) Transfers Out | | 7600-7629 | 6,006.00 | 6,006.00 | 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 | | | 90,935.67 | 107,833.87 | 18.6% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (14,519.62) | (0.13) | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 23,521.33 | 9,001.71 | -61.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 23,521.33 | 9,001.71 | -61.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 23,521.33 | 9,001.71 | -61.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,001.71 | 9,001.58 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,365.00 | 1,365.00 | 0.0% |
| Stores | | 9712 | 5,668.25 | 5,668.12 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,968.46 | 1,968.46 | 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 | 108,235.56 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 71.00 | | |
| c) in Revolving Fund | | 9130 | 1,365.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 46,444.73 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 162.99 | | |
| 6) Stores | | 9320 | 5,668.25 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 161,947.53 | | |
| 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 | 23,041.25 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 129,904.57 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 152,945.82 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 9,001.71 | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 335,338.26 | 338,200.00 | 0.9% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 335,338.26 | 338,200.00 | 0.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 27,612.68 | 27,300.00 | -1.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 27,612.68 | 27,300.00 | -1.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 229,941.94 | 241,565.00 | 5.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 284.93 | 450.00 | 57.9% |
| 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 | 18,858.72 | 19,140.00 | 1.5% |
| TOTAL, OTHER LOCAL REVENUE | | | 249,085.59 | 261,155.00 | 4.8% |
| TOTAL, REVENUES | | | 612,036.53 | 626,655.00 | 2.4% |

| 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 | 214,365.02 | 226,390.00 | 5.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 73,590.64 | 76,481.00 | 3.9% |
| 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 | | | 287,955.66 | 302,871.00 | 5.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 30,174.12 | 40,306.00 | 33.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 19,447.69 | 23,169.00 | 19.1% |
| Health and Welfare Benefits | | 3401-3402 | 29,873.44 | 29,423.00 | -1.5% |
| Unemployment Insurance | | 3501-3502 | 142.21 | 152.00 | 6.9% |
| Workers' Compensation | | 3601-3602 | 4,779.85 | 4,180.00 | -12.5% |
| 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 | | | 84,417.31 | 97,230.00 | 15.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 38,604.48 | 40,500.00 | 4.9% |
| Noncapitalized Equipment | | 4400 | 11,160.28 | 0.00 | -100.0% |
| Food | | 4700 | 223,147.22 | 235,000.00 | 5.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 272,911.98 | 275,500.00 | 0.9% |

| 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 | 1,475.64 | 1,500.00 | 1.7% |
| Dues and Memberships | | 5300 | 50.00 | 50.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 8,027.66 | 8,700.00 | 8.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,707.68 | 5,100.00 | -10.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 116.87 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,330.21 | 7,200.00 | -22.8% |
| Communications | | 5900 | 807.03 | 100.00 | -87.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 25,515.09 | 22,650.00 | -11.2% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 8,739.04 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 8,739.04 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 37,952.74 | 36,238.00 | -4.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 37,952.74 | 36,238.00 | -4.5% |
| TOTAL EXPENDITURES | | | 717,491.82 | 734,489.00 | 2.4% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 96,941.67 | 113,839.87 | 17.4% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 96,941.67 | 113,839.87 | 17.4% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 6,006.00 | 6,006.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 6,006.00 | 6,006.00 | 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) | | | 90,935.67 | 107,833.87 | 18.6% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 335,338.26 | 338,200.00 | 0.9% |
| 3) Other State Revenue | | 8300-8599 | 27,612.68 | 27,300.00 | -1.1% |
| 4) Other Local Revenue | | 8600-8799 | 249,085.59 | 261,155.00 | 4.8% |
| 5) TOTAL, REVENUES | | | 612,036.53 | 626,655.00 | 2.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 662,772.38 | 689,551.00 | 4.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 37,952.74 | 36,238.00 | -4.5% |
| 8) Plant Services | 8000-8999 | | 16,766.70 | 8,700.00 | -48.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 717,491.82 | 734,489.00 | 2.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (105,455.29) | (107,834.00) | 2.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 96,941.67 | 113,839.87 | 17.4% |
| b) Transfers Out | | 7600-7629 | 6,006.00 | 6,006.00 | 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 | | | 90,935.67 | 107,833.87 | 18.6% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (14,519.62) | (0.13) | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 23,521.33 | 9,001.71 | -61.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 23,521.33 | 9,001.71 | -61.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 23,521.33 | 9,001.71 | -61.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,001.71 | 9,001.58 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,365.00 | 1,365.00 | 0.0% |
| Stores | | 9712 | 5,668.25 | 5,668.12 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,968.46 | 1,968.46 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Unaudited Actuals | 2015-16 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,968.46 | 1,968.46 |
| Total, Restricted Balance | | 1,968.46 | 1,968.46 |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 140,856.00 | 140,856.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,101.10 | 1,000.00 | -52.4% |
| 5) TOTAL REVENUES | | | 142,957.10 | 141,856.00 | -0.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,822.38 | 5,000.00 | 3.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 119,676.94 | 305,000.00 | 154.9% |
| 6) Capital Outlay | | 6000-6999 | 185,857.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 310,356.32 | 310,000.00 | -0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (167,399.22) | (168,144.00) | 0.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 190,856.00 | 140,856.00 | -26.2% |
| b) Transfers Out | | 7600-7629 | 25,000.00 | 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 | | | 165,856.00 | 140,856.00 | -15.1% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,543.22) | (27,288.00) | 1668.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 433,782.34 | 432,239.12 | -0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 433,782.34 | 432,239.12 | -0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 433,782.34 | 432,239.12 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 172,298.22 | 173,154.22 | 0.5% |
| 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 | 259,940.90 | 231,796.90 | -10.8% |
| Deferred Maintenance | 0000 | 9780 | 259,940.90 | | |
| Deferred Maintenance | 0000 | 9780 | | 231,796.90 | |
| 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 | 574,239.12 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 574,239.12 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 142,000.00 | | |
| 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 | | | 142,000.00 | | |
| 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) | | | 432,239.12 | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 140,856.00 | 140,856.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 140,856.00 | 140,856.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 2,101.10 | 1,000.00 | -52.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,101.10 | 1,000.00 | -52.4% |
| TOTAL, REVENUES | | | 142,957.10 | 141,856.00 | -0.8% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| 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 | 4,822.38 | 5,000.00 | 3.7% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,822.38 | 5,000.00 | 3.7% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 113,787.32 | 35,000.00 | -69.2% |
| 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 | 5,889.62 | 270,000.00 | 4484.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 119,676.94 | 305,000.00 | 154.9% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 117,000.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 68,857.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 185,857.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 310,356.32 | 310,000.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 190,856.00 | 140,856.00 | -26.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 190,856.00 | 140,856.00 | -26.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 25,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 25,000.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from 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) | | | 165,856.00 | 140,856.00 | -15.1% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 140,856.00 | 140,856.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,101.10 | 1,000.00 | -52.4% |
| 5) TOTAL, REVENUES | | | 142,957.10 | 141,856.00 | -0.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 310,356.32 | 310,000.00 | -0.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 310,356.32 | 310,000.00 | -0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (167,399.22) | (168,144.00) | 0.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 190,856.00 | 140,856.00 | -26.2% |
| b) Transfers Out | | 7600-7629 | 25,000.00 | 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 | | | 165,856.00 | 140,856.00 | -15.1% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,543.22) | (27,288.00) | 1668.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 433,782.34 | 432,239.12 | -0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 433,782.34 | 432,239.12 | -0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 433,782.34 | 432,239.12 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 432,239.12 | 404,951.12 | -6.3% |
| 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 | | | 172,298.22 | 173,154.22 | 0.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 259,940.90 | 231,796.90 | -10.8% |
| Deferred Maintenance | 0000 | 9780 | 259,940.90 | | |
| Deferred Maintenance | 0000 | 9780 | | 231,796.90 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Unaudited Actuals | 2015-16 Budget |
|---------------------------|---|--------------------------------------|---------------------------|
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Cod | 172,298.22 | 173,154.22 |
| Total, Restricted Balance | | <u>172,298.22</u> | <u>173,154.22</u> |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,180.97 | 3,000.00 | -51.5% |
| 5) TOTAL, REVENUES | | | 6,180.97 | 3,000.00 | -51.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 6,180.97 | 3,000.00 | -51.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 243,793.00 | 243,793.00 | 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 | | | (243,793.00) | (243,793.00) | 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) | | | (237,612.03) | (240,793.00) | 1.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,246,576.97 | 1,008,964.94 | -19.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,246,576.97 | 1,008,964.94 | -19.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,246,576.97 | 1,008,964.94 | -19.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 924,336.20 | 0.00 | -100.0% |
| PARS Payment | 0000 | 9780 | 924,336.20 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 84,628.74 | 768,171.94 | 807.7% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,008,964.94 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,008,964.94 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,008,964.94 | | |

| 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 | 6,180.97 | 3,000.00 | -51.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,180.97 | 3,000.00 | -51.5% |
| TOTAL REVENUES | | | 6,180.97 | 3,000.00 | -51.5% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 243,793.00 | 243,793.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 243,793.00 | 243,793.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (243,793.00) | (243,793.00) | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,180.97 | 3,000.00 | -51.5% |
| 5) TOTAL, REVENUES | | | 6,180.97 | 3,000.00 | -51.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 6,180.97 | 3,000.00 | -51.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 243,793.00 | 243,793.00 | 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 | | | (243,793.00) | (243,793.00) | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (237,612.03) | (240,793.00) | 1.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,246,576.97 | 1,008,964.94 | -19.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,246,576.97 | 1,008,964.94 | -19.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,246,576.97 | 1,008,964.94 | -19.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 924,336.20 | 0.00 | -100.0% |
| PARS Payment | 0000 | 9780 | 924,336.20 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 84,628.74 | 768,171.94 | 807.7% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,917.58 | 3,500.00 | -10.7% |
| 5) TOTAL, REVENUES | | | 3,917.58 | 3,500.00 | -10.7% |
| 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 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,917.58 | 3,500.00 | -10.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 109,000.00 | 109,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 150,837.12 | 172,384.00 | 14.3% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (41,837.12) | (63,384.00) | 51.5% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (37,919.54) | (59,884.00) | 57.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 722,427.50 | 684,507.96 | -5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 722,427.50 | 684,507.96 | -5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 722,427.50 | 684,507.96 | -5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 684,507.96 | 624,623.96 | -8.7% |
| CSEA Retirement Health Benefits | 0000 | 9780 | 684,507.96 | | |
| CSEA Retirement Health Benefits | 0000 | 9780 | | 624,623.96 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 684,507.96 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 684,507.96 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 684,507.96 | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 3,917.58 | 3,500.00 | -10.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,917.58 | 3,500.00 | -10.7% |
| TOTAL, REVENUES | | | 3,917.58 | 3,500.00 | -10.7% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|--------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 109,000.00 | 109,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 109,000.00 | 109,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 150,837.12 | 172,384.00 | 14.3% |
| 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 | | | 150,837.12 | 172,384.00 | 14.3% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (41,837.12) | (63,384.00) | 51.5% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,917.58 | 3,500.00 | -10.7% |
| 5) TOTAL, REVENUES | | | 3,917.58 | 3,500.00 | -10.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 3,917.58 | 3,500.00 | -10.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 109,000.00 | 109,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 150,837.12 | 172,384.00 | 14.3% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (41,837.12) | (63,384.00) | 51.5% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (37,919.54) | (59,884.00) | 57.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 722,427.50 | 684,507.96 | -5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 722,427.50 | 684,507.96 | -5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 722,427.50 | 684,507.96 | -5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 684,507.96 | 624,623.96 | -8.7% |
| CSEA Retirement Health Benefits | 0000 | 9780 | 684,507.96 | | |
| CSEA Retirement Health Benefits | 0000 | 9780 | | 624,623.96 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350,301.86 | 251,800.00 | -28.1% |
| 5) TOTAL, REVENUES | | | 350,301.86 | 251,800.00 | -28.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 8,132.10 | 8,415.00 | 3.5% |
| 3) Employee Benefits | | 3000-3999 | 3,538.86 | 3,704.00 | 4.7% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 47,933.03 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 104,213.73 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 120,241.83 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 284,059.55 | 12,119.00 | -95.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 66,242.31 | 239,681.00 | 261.8% |
| 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) | | | 66,242.31 | 239,681.00 | 261.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 415,108.90 | 481,351.21 | 16.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 415,108.90 | 481,351.21 | 16.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 415,108.90 | 481,351.21 | 16.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 481,351.21 | 721,032.21 | 49.8% |
| Capital Facilities | 0000 | 9780 | 481,351.21 | | |
| Capital Facilities | 0000 | 9780 | | 721,032.21 | |
| 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 | 657,553.64 | | |
| 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 | 10,822.56 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL ASSETS | | | 668,376.20 | | |
| 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 | 187,024.99 | | |
| 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 | | | 187,024.99 | | |
| 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) | | | 481,351.21 | | |

| 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 | 2,555.90 | 1,800.00 | -29.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | | | | |
| | | 8681 | 347,745.96 | 250,000.00 | -28.1% |
| 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 | | | 350,301.86 | 251,800.00 | -28.1% |
| TOTAL, REVENUES | | | 350,301.86 | 251,800.00 | -28.1% |

| 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 | 8,132.10 | 8,415.00 | 3.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 8,132.10 | 8,415.00 | 3.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,168.96 | 1,228.00 | 5.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 519.71 | 644.00 | 23.9% |
| Health and Welfare Benefits | | 3401-3402 | 1,711.50 | 1,712.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 4.03 | 4.00 | -0.7% |
| Workers' Compensation | | 3601-3602 | 134.66 | 116.00 | -13.9% |
| 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 | | | 3,538.86 | 3,704.00 | 4.7% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 47,910.58 | 0.00 | -100.0% |
| Communications | | 5900 | 22.45 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 47,933.03 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 16,370.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 67,013.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 20,830.73 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 104,213.73 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 2,990.01 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 117,251.82 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 120,241.83 | 0.00 | -100.0% |
| TOTAL EXPENDITURES | | | 284,059.55 | 12,119.00 | -95.7% |

| 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 | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350,301.86 | 251,800.00 | -28.1% |
| 5) TOTAL, REVENUES | | | 350,301.86 | 251,800.00 | -28.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 11,670.96 | 12,119.00 | 3.8% |
| 8) Plant Services | 8000-8999 | | 152,146.76 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 120,241.83 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 284,059.55 | 12,119.00 | -95.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 66,242.31 | 239,681.00 | 261.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 66,242.31 | 239,681.00 | 261.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 415,108.90 | 481,351.21 | 16.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 415,108.90 | 481,351.21 | 16.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 415,108.90 | 481,351.21 | 16.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 481,351.21 | 721,032.21 | 49.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 481,351.21 | 721,032.21 | 49.8% |
| Capital Facilities | 0000 | 9780 | 481,351.21 | | |
| Capital Facilities | 0000 | 9780 | | 721,032.21 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 266,402.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 297,189.82 | 6,000.00 | -98.0% |
| 5) TOTAL REVENUES | | | 563,591.82 | 6,000.00 | -98.9% |
| 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 | 4,499.32 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 500,220.53 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 504,719.85 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 58,871.97 | 6,000.00 | -89.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 148,566.53 | 5,000.00 | -96.6% |
| b) Transfers Out | | 7600-7629 | 50,000.00 | 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 | | | 98,566.53 | 5,000.00 | -94.9% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 157,438.50 | 11,000.00 | -93.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 497,362.08 | 654,800.58 | 31.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 497,362.08 | 654,800.58 | 31.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 497,362.08 | 654,800.58 | 31.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 654,800.58 | 665,800.58 | 1.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 637,387.93 | 647,387.93 | 1.6% |
| 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 | 17,412.65 | 18,412.65 | 5.7% |
| Special Reserve | 0000 | 9780 | 17,412.65 | | |
| Special Reserve | 0000 | 9780 | | 18,412.65 | |
| 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 | 173,042.48 | | |
| 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 | 210,033.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 310,817.62 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL ASSETS | | | 693,893.10 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 39,092.52 | | |
| 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 | | | 39,092.52 | | |
| 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) | | | 654,800.58 | | |

| 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 | 266,402.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 266,402.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 228,854.97 | 0.00 | -100.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,334.85 | 1,000.00 | -25.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 67,000.00 | 5,000.00 | -92.5% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 297,189.82 | 6,000.00 | -98.0% |
| TOTAL, REVENUES | | | 563,591.82 | 6,000.00 | -98.9% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,712.91 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 2,786.41 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,499.32 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 97,661.34 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 342,513.53 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 60,045.66 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 500,220.53 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 504,719.85 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 56,000.00 | 5,000.00 | -91.1% |
| Other Authorized Interfund Transfers In | | 8919 | 92,566.53 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 148,566.53 | 5,000.00 | -96.6% |
| 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 | 50,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 50,000.00 | 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% |
| 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) | | | 98,566.53 | 5,000.00 | -94.9% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 266,402.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 297,189.82 | 6,000.00 | -98.0% |
| 5) TOTAL, REVENUES | | | 563,591.82 | 6,000.00 | -98.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 504,719.85 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 504,719.85 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 58,871.97 | 6,000.00 | -89.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 148,566.53 | 5,000.00 | -96.6% |
| b) Transfers Out | | 7600-7629 | 50,000.00 | 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 | | | 98,566.53 | 5,000.00 | -94.9% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 157,438.50 | 11,000.00 | -93.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 497,362.08 | 654,800.58 | 31.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 497,362.08 | 654,800.58 | 31.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 497,362.08 | 654,800.58 | 31.7% |
| 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 | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 17,412.65 | 18,412.65 | 5.7% |
| Special Reserve | 0000 | 9780 | 17,412.65 | | |
| Special Reserve | 0000 | 9780 | | 18,412.65 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Unaudited Actuals | 2015-16 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 6230 | California Clean Energy Jobs Act | 131,066.45 | 131,066.45 |
| 9010 | Other Restricted Local | 506,321.48 | 516,321.48 |
| Total, Restricted Balance | | <u>637,387.93</u> | <u>647,387.93</u> |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 12,242.54 | 12,873.00 | 5.1% |
| 4) Other Local Revenue | | 8600-8799 | 866,929.27 | 844,355.00 | -2.6% |
| 5) TOTAL, REVENUES | | | 879,171.81 | 857,228.00 | -2.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 735,234.16 | 876,800.00 | 19.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 735,234.16 | 876,800.00 | 19.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 143,937.65 | (19,572.00) | -113.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 143,937.65 | (19,572.00) | -113.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 647,922.60 | 791,860.25 | 22.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 647,922.60 | 791,860.25 | 22.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 647,922.60 | 791,860.25 | 22.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 791,860.25 | 772,288.25 | -2.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 791,860.25 | 772,288.25 | -2.5% |
| Bond Payment | 0000 | 9780 | 791,860.25 | | |
| Bond Payment | 0000 | 9780 | | 772,288.25 | |
| 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 | 791,860.25 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL ASSETS | | | 791,860.25 | | |
| 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) | | | 791,860.25 | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 12,242.54 | 12,873.00 | 5.1% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 12,242.54 | 12,873.00 | 5.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 836,342.83 | 818,523.00 | -2.1% |
| Unsecured Roll | | 8612 | 18,160.28 | 18,823.00 | 3.6% |
| Prior Years' Taxes | | 8613 | 379.49 | 509.00 | 34.1% |
| Supplemental Taxes | | 8614 | 10,050.16 | 5,000.00 | -50.2% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,996.51 | 1,500.00 | -24.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 866,929.27 | 844,355.00 | -2.6% |
| TOTAL REVENUES | | | 879,171.81 | 857,228.00 | -2.5% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 378,062.50 | 526,800.00 | 39.3% |
| Other Debt Service - Principal | | 7439 | 357,171.66 | 350,000.00 | -2.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 735,234.16 | 876,800.00 | 19.3% |
| TOTAL EXPENDITURES | | | 735,234.16 | 876,800.00 | 19.3% |

| 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: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 12,242.54 | 12,873.00 | 5.1% |
| 4) Other Local Revenue | | 8600-8799 | 866,929.27 | 844,355.00 | -2.6% |
| 5) TOTAL REVENUES | | | 879,171.81 | 857,228.00 | -2.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 735,234.16 | 876,800.00 | 19.3% |
| 10) TOTAL EXPENDITURES | | | 735,234.16 | 876,800.00 | 19.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 143,937.65 | (19,572.00) | -113.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 143,937.65 | (19,572.00) | -113.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 647,922.60 | 791,860.25 | 22.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 647,922.60 | 791,860.25 | 22.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 647,922.60 | 791,860.25 | 22.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 791,860.25 | 772,288.25 | -2.5% |
| Bond Payment | 0000 | 9780 | 791,860.25 | | |
| Bond Payment | 0000 | 9780 | | 772,288.25 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 103,603.33 | 82,703.00 | -20.2% |
| 5) TOTAL REVENUES | | | 103,603.33 | 82,703.00 | -20.2% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 130,956.70 | 161,275.00 | 23.2% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENSES | | | 130,956.70 | 161,275.00 | 23.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (27,353.37) | (78,572.00) | 187.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (27,353.37) | (78,572.00) | 187.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,393,091.92 | 1,365,738.55 | -2.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,393,091.92 | 1,365,738.55 | -2.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,393,091.92 | 1,365,738.55 | -2.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,365,738.55 | 1,287,166.55 | -5.8% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 1,365,738.55 | 1,287,166.55 | -5.8% |
| 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 | 1,363,328.65 | | |
| 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 | 2,409.90 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,365,738.55 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Net OPEB Obligation | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 1,365,738.55 | | |

| 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 | 7,201.62 | 13,851.00 | 92.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 96,401.71 | 68,852.00 | -28.6% |
| TOTAL, OTHER LOCAL REVENUE | | | 103,603.33 | 82,703.00 | -20.2% |
| TOTAL, REVENUES | | | 103,603.33 | 82,703.00 | -20.2% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 130,956.70 | 161,275.00 | 23.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 130,956.70 | 161,275.00 | 23.2% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 130,956.70 | 161,275.00 | 23.2% |

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

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 103,603.33 | 82,703.00 | -20.2% |
| 5) TOTAL, REVENUES | | | 103,603.33 | 82,703.00 | -20.2% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 130,956.70 | 161,275.00 | 23.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENSES | | | 130,956.70 | 161,275.00 | 23.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (27,353.37) | (78,572.00) | 187.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Unaudited Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (27,353.37) | (78,572.00) | 187.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,393,091.92 | 1,365,738.55 | -2.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,393,091.92 | 1,365,738.55 | -2.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,393,091.92 | 1,365,738.55 | -2.0% |
| 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 | 1,365,738.55 | 1,287,166.55 | -5.8% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Unaudited Actuals | 2015-16 Budget |
|--------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,365,738.55 | 1,287,166.55 |
| Total, Restricted Net Position | | 1,365,738.55 | 1,287,166.55 |

| 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) | 2,704.64 | 2,675.45 | 2,895.84 | 2,584.00 | 2,584.00 | 2,699.64 |
| 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) | 2,704.64 | 2,675.45 | 2,895.84 | 2,584.00 | 2,584.00 | 2,699.64 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 0.54 | 0.42 | 0.54 | 0.54 | 0.54 | 0.54 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | 38.43 | 37.15 | 37.15 | 38.95 | 38.95 | 38.95 |
| d. Special Education Extended Year | 4.05 | 4.05 | 4.05 | 4.05 | 4.05 | 4.05 |
| 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) | 43.02 | 41.62 | 41.74 | 43.54 | 43.54 | 43.54 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,747.66 | 2,717.07 | 2,937.58 | 2,627.54 | 2,627.54 | 2,743.18 |
| 7. Adults in Correctional Facilities | 1.40 | 2.25 | 2.25 | 1.70 | 1.70 | 1.70 |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------|---------------------------------|------------------------|------------|--------------|------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 1,203,396.00 | | 1,203,396.00 | | | 1,203,396.00 |
| Work in Progress | | | 0.00 | 142,850.00 | | 142,850.00 |
| Total capital assets not being depreciated | 1,203,396.00 | 0.00 | 1,203,396.00 | 142,850.00 | 0.00 | 1,346,246.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 3,202,769.90 | | 3,202,769.90 | 181,044.34 | | 3,383,814.24 |
| Buildings | 63,034,210.47 | | 63,034,210.47 | 414,909.04 | | 63,449,119.51 |
| Equipment | 2,443,248.28 | | 2,443,248.28 | 135,711.09 | | 2,578,959.37 |
| Total capital assets being depreciated | 68,680,228.65 | 0.00 | 68,680,228.65 | 731,664.47 | 0.00 | 69,411,893.12 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (1,723,080.60) | | (1,723,080.60) | | 127,429.29 | (1,850,509.89) |
| Buildings | (23,424,346.89) | | (23,424,346.89) | | 1,704,314.82 | (25,128,661.71) |
| Equipment | (1,918,133.66) | | (1,918,133.66) | | 144,506.50 | (2,062,640.16) |
| Total accumulated depreciation | (27,065,561.15) | 0.00 | (27,065,561.15) | 0.00 | 1,976,250.61 | (29,041,811.76) |
| Total capital assets being depreciated, net | 41,614,667.50 | 0.00 | 41,614,667.50 | 731,664.47 | 1,976,250.61 | 40,370,081.36 |
| Governmental activity capital assets, net | 42,818,063.50 | 0.00 | 42,818,063.50 | 874,514.47 | 1,976,250.61 | 41,716,327.36 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2015

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Donna Somers
Name
Director of Business Services
Title
(530) 478-6400 ext 219
Telephone
dsomers@nevco.org
E-mail Address

Karen Suenram
Name
Assistant Superintendent
Title
(530) 273-3351 ext 210
Telephone
ksuenram@njuhsd.com
E-mail Address

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

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

| Form | Description | Value |
|-------|---|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 53.64% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$17,350,916.25 |
| | 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. | \$17,350,916.25 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval. | 7.89% |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | IASA: Title I Part A | NCLB: Title I Program Improvement | Sped Ed: IDEA Basic Grant | Mental Health IDEA | Dept of Rehab: Workability II | Vocational Program C. Perkins | NCLB: Title II Part A Tchr Quality |
|---|----------------------|---|------------------------------|--------------------|----------------------------------|----------------------------------|---------------------------------------|
| | 84.01 | | 84.027 | 84.027 | 84.158 | 84.048 | 84.367 |
| 1. Prior Year Carryover | 93,330.34 | | | | | | 54,564.78 |
| 2. a. Current Year Award | 335,730.00 | 50,000.00 | 833,847.00 | 66,702.00 | 135,454.00 | 67,931.00 | 88,033.00 |
| b. Transferability (NCLB) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 335,730.00 | 50,000.00 | 833,847.00 | 66,702.00 | 135,454.00 | 67,931.00 | 88,033.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 429,060.34 | 50,000.00 | 833,847.00 | 66,702.00 | 135,454.00 | 67,931.00 | 142,597.78 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 350,114.34 | 12,500.00 | 303,601.00 | 21,491.00 | 101.00 | 37,033.51 | 25,114.78 |
| 7. Contributed Matching Funds | | | | | | | 37,212.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 350,114.34 | 12,500.00 | 303,601.00 | 21,491.00 | 101.00 | 37,033.51 | 62,326.78 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 275,440.14 | | 833,847.00 | 66,702.00 | 135,454.00 | 67,931.00 | 104,877.99 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 275,440.14 | 0.00 | 833,847.00 | 66,702.00 | 135,454.00 | 67,931.00 | 104,877.99 |
| 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) | 74,674.20 | 12,500.00 | (530,246.00) | (45,211.00) | (135,353.00) | (30,897.49) | (42,551.21) |
| a. Unearned Revenue | 74,674.20 | 12,500.00 | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | 530,246.00 | 45,211.00 | 135,353.00 | 30,897.49 | 42,551.21 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 153,620.20 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,719.79 |
| 15. If Carryover is allowed, enter line 14 amount here | 153,620.20 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,719.79 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 275,440.14 | 0.00 | 833,847.00 | 66,702.00 | 135,454.00 | 67,931.00 | 104,877.99 |

Nevada Joint Union High
 Nevada 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 | 147,895.12 |
| 2. a. Current Year Award | 1,577,697.00 |
| b. Transferability (NCLB) | 0.00 |
| c. Other Adjustments | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 1,577,697.00 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,725,592.12 |
| REVENUES | |
| 5. Unearned Revenue Deferred from Prior Year | 25,114.78 |
| 6. Cash Received in Current Year | 762,052.85 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 787,167.63 |
| EXPENDITURES | |
| 9. Donor-Authorized Expenditures | 1,484,252.13 |
| 10. Non Donor-Authorized Expenditures | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 1,484,252.13 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (697,084.50) |
| a. Unearned Revenue | 87,174.20 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 784,258.70 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 241,339.99 |
| 15. If Carryover is allowed, enter line 14 amount here | 241,339.99 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,484,252.13 |

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

| STATE PROGRAM NAME | Special Education Workability | Agricultural Voc Incentive Grant | Partnership Academics Program | Green Academy | TOTAL |
|--|----------------------------------|-------------------------------------|----------------------------------|---------------|------------|
| RESOURCE CODE | 6520 | 7010 | 7220 | 7370 | |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | | | | | |
| AWARD | | | | | |
| 1. Prior Year Carryover | | | 24,686.00 | 11,717.08 | 36,403.08 |
| 2. a. Current Year Award | 126,773.00 | 22,049.00 | 66,118.54 | 90,000.00 | 304,940.54 |
| b. Other Adjustments | (4.00) | | | | (4.00) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 126,769.00 | 22,049.00 | 66,118.54 | 90,000.00 | 304,936.54 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 126,769.00 | 22,049.00 | 90,804.54 | 101,717.08 | 341,339.62 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 24,686.00 | 11,717.08 | 36,403.08 |
| 6. Cash Received in Current Year | 85,585.00 | 22,049.00 | 66,118.54 | 90,000.00 | 263,752.54 |
| 7. Contributed Matching Funds | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 85,585.00 | 22,049.00 | 90,804.54 | 101,717.08 | 300,155.62 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 126,769.00 | 22,049.00 | 69,344.39 | 8,325.43 | 226,487.82 |
| 10. Non Donor-Authorized Expenditures | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 126,769.00 | 22,049.00 | 69,344.39 | 8,325.43 | 226,487.82 |
| 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) | (41,184.00) | 0.00 | 21,460.15 | 93,391.65 | 73,667.80 |
| a. Unearned Revenue | | | 21,460.15 | 93,391.65 | 114,851.80 |
| b. Accounts Payable | 41,184.00 | | | | 0.00 |
| c. Accounts Receivable | | | | | 41,184.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 21,460.15 | 93,391.65 | 114,851.80 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 21,460.15 | 93,391.65 | 114,851.80 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 126,769.00 | 22,049.00 | 69,344.39 | 8,325.43 | 226,487.82 |

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

| LOCAL PROGRAM NAME | Microsoft Voucher | TOTAL |
|--|-------------------|-------------|
| RESOURCE CODE | 9024 | |
| REVENUE OBJECT | 8699 | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Carryover | 111,234.50 | 111,234.50 |
| 2. a. Current Year Award | 3,587.96 | 3,587.96 |
| b. Other Adjustments | 0.00 | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 3,587.96 | 3,587.96 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 114,822.46 | 114,822.46 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | | 0.00 |
| 6. Cash Received in Current Year | (5,298.00) | (5,298.00) |
| 7. Contributed Matching Funds | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | (5,298.00) | (5,298.00) |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 45,881.63 | 45,881.63 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 45,881.63 | 45,881.63 |
| 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) | (51,179.63) | (51,179.63) |
| a. Unearned Revenue | | 0.00 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | 51,179.63 | 51,179.63 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 68,940.83 | 68,940.83 |
| 15. If Carryover is allowed, enter line 14 amount here | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 68,940.83 | 68,940.83 |
| | 45,881.63 | 45,881.63 |



SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Forest Reserve | Medi-Cal Admin Act (MAA) | Medi-Cal Billing Option | TOTAL |
|---|----------------|-----------------------------|----------------------------|------------|
| | 10,665 | | | |
| | 0 | 910 | 5640 | |
| | 8260 | 8290 | 8290 | |
| AWARD | | | | |
| 1. Prior Year Restricted Ending Balance | 9,169.25 | 39,422.29 | | 48,591.54 |
| 2. a. Current Year Award | 22,630.52 | 54,457.00 | 39,934.35 | 117,021.87 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 22,630.52 | 54,457.00 | 39,934.35 | 117,021.87 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 31,799.77 | 93,879.29 | 39,934.35 | 165,613.41 |
| REVENUES | | | | |
| 5. Cash Received in Current Year | 22,630.52 | 54,457.00 | 33,773.57 | 110,861.09 |
| 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 | 6,160.78 | 6,160.78 |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 6,160.78 | 6,160.78 |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 22,630.52 | 54,457.00 | 39,934.35 | 117,021.87 |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | 22,630.52 | 19,403.01 | 39,934.35 | 81,967.88 |
| 11. Non Donor-Authorized Expenditures | | | 0.00 | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 22,630.52 | 19,403.01 | 39,934.35 | 81,967.88 |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year (line 4 minus line 10) | 9,169.25 | 74,476.28 | 0.00 | 83,645.53 |

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

Nevada Joint Union High
Nevada County

| STATE PROGRAM NAME | Mandate Cost | Mandate Cost Block Grant | State Lottery | Education Protection Account | Lottery Prop 20 Inst Materials | Mental Health | Common Core |
|--|--------------|--------------------------|---------------|------------------------------|--------------------------------|---------------|-------------|
| RESOURCE CODE | 600 | 601 | 1100 | 1400 | 6300 | 6512 | 7405 |
| REVENUE OBJECT | 8550 | 8550 | 8560 | 8012/8019 | 8560 | 8590 | 8590/8980 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 230,479.51 | 260,172.00 | | | 273,403.53 | 47,775.50 | 294,276.21 |
| 2. a. Current Year Award | 194,919.00 | 163,159.00 | 382,621.73 | 4,077,191.00 | 111,224.30 | 188,905.00 | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 194,919.00 | 163,159.00 | 382,621.73 | 4,077,191.00 | 111,224.30 | 188,905.00 | 0.00 |
| 3. Required Matching Funds/Other (sum lines 2a & 2b) | (100,000.00) | | | | | | 100,000.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 325,398.51 | 423,331.00 | 382,621.73 | 4,077,191.00 | 384,627.83 | 236,680.50 | 394,276.21 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 194,919.00 | 163,159.00 | 227,206.50 | | 12,799.30 | 152,630.00 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 155,415.23 | 4,077,191.00 | 98,425.00 | 36,275.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 155,415.23 | 4,077,191.00 | 98,425.00 | 36,275.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | 100,000.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 194,919.00 | 163,159.00 | 382,621.73 | 4,077,191.00 | 111,224.30 | 188,905.00 | 100,000.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | | 382,621.73 | 4,077,191.00 | 72,059.46 | 220,330.36 | 325,995.14 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 | 382,621.73 | 4,077,191.00 | 72,059.46 | 220,330.36 | 325,995.14 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 325,398.51 | 423,331.00 | 0.00 | 0.00 | 312,568.37 | 16,350.14 | 68,281.07 |

Nevada Joint Union High
 Nevada County

| STATE PROGRAM NAME | Adolescent & Family Life Program | TOTAL |
|---|-------------------------------------|--------------|
| RESOURCE CODE | 7811 | |
| REVENUE OBJECT | 8590 | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | | 1,106,106.75 |
| 2. a. Current Year Award | 65,223.00 | 5,183,243.03 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award | | |
| (sum lines 2a & 2b) | 65,223.00 | 5,183,243.03 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award | | |
| (sum lines 1, 2c, & 3) | 65,223.00 | 6,289,349.78 |
| REVENUES | | |
| 5. Cash Received in Current Year | 52,454.00 | 803,167.80 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable | 12,769.00 | 4,380,075.23 |
| (line 2c minus lines 5 & 6) | | 0.00 |
| b. Noncurrent Accounts Receivable | | |
| c. Current Accounts Receivable | 12,769.00 | 4,380,075.23 |
| (line 7a minus line 7b) | | 100,000.00 |
| 8. Contributed Matching Funds | | |
| 9. Total Available | 65,223.00 | 5,283,243.03 |
| (sum lines 5, 7c, & 8) | | |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 65,223.00 | 5,143,420.69 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures | 65,223.00 | 5,143,420.69 |
| (line 10 plus line 11) | | |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year | 0.00 | 1,145,929.09 |
| (line 4 minus line 10) | | |

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

| LOCAL PROGRAM NAME | Needy Students | Culinary Institute | SS Boosters Donation | Go Green Recycling | Kaisei High School Students | BR Advanced Studies Program | SAT Testing Prep Class |
|--|----------------|--------------------|----------------------|--------------------|-----------------------------|-----------------------------|------------------------|
| RESOURCE CODE | 20 | 27 | 29 | 39 | 43 | 46 | 48 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 183.50 | 3,189.17 | 1,469.05 | 2,261.57 | 900.00 | 2,000.00 | 1,240.00 |
| 2. a. Current Year Award | | | | 63.06 | | | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 | 0.00 | 63.06 | 0.00 | 2,000.00 | 1,240.00 |
| 3. Required Matching Funds/Other | | | | | | 124.29 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 183.50 | 3,189.17 | 1,469.05 | 2,324.63 | 900.00 | 2,124.29 | 1,240.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | | | 63.06 | | 2,000.00 | 1,240.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 0.00 | 63.06 | 0.00 | 2,000.00 | 1,240.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | | 605.00 | 2,000.00 | | 2,124.29 | 563.75 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 | 605.00 | 2,000.00 | 0.00 | 2,124.29 | 563.75 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 183.50 | 3,189.17 | 864.05 | 324.63 | 900.00 | 0.00 | 676.25 |

| LOCAL PROGRAM NAME | Special Education Garden | Minor Mutts Dog Treats | Shredability | NU Copy Shop | EIA | Safety Credits | Reimbursable Items |
|---|-----------------------------|---------------------------|--------------|--------------|------------|----------------|--------------------|
| RESOURCE CODE | 49 | 60 | 61 | 62 | 91 | 640 | 808 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | 467.03 | 23.00 | 32.30 | 54,699.52 | 21,158.00 | |
| 2. a. Current Year Award | 172.00 | 330.00 | | | 1,500.00 | 6,805.00 | 49,310.05 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 172.00 | 330.00 | 0.00 | 0.00 | 1,500.00 | 6,805.00 | 49,310.05 |
| 3. Required Matching Funds/Other | | | | | 149,163.00 | 0.00 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 172.00 | 797.03 | 23.00 | 32.30 | 205,362.52 | 27,963.00 | 49,310.05 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 172.00 | 330.00 | | | 1,500.00 | (196.00) | 3,794.85 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,001.00 | 45,515.20 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,001.00 | 45,515.20 |
| 8. Contributed Matching Funds | | | | | 149,163.00 | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 172.00 | 330.00 | 0.00 | 0.00 | 150,663.00 | 6,805.00 | 49,310.05 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 101.00 | 149.30 | | | 74,514.61 | 3,990.00 | 49,310.05 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 101.00 | 149.30 | 0.00 | 0.00 | 74,514.61 | 3,990.00 | 49,310.05 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 71.00 | 647.73 | 23.00 | 32.30 | 130,847.91 | 23,973.00 | 0.00 |

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

| LOCAL PROGRAM NAME | Star Testing State | Donations | Verizon Cell Tower | WASC Review | Theatre Income | Van Pool Purchase | Internet Use |
|--|--------------------|-----------|--------------------|-------------|----------------|-------------------|--------------|
| RESOURCE CODE | 850 | 903 | 905 | 990 | 991 | 992 | 993 |
| REVENUE OBJECT | | 8699 | 8699 | 8980 | 8650 | 8980 | 8699 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 6,082.98 | 6,666.69 | 58,459.51 | | | | |
| 2. a. Current Year Award | | 3,801.27 | 19,913.97 | | 24,110.33 | | 36,294.58 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a & 2b) | 0.00 | 3,801.27 | 19,913.97 | 0.00 | 24,110.33 | 0.00 | 36,294.58 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | 27,205.25 | 65,680.90 | 18,700.67 | |
| (sum lines 1, 2c, & 3) | 6,082.98 | 10,467.96 | 78,373.48 | 27,205.25 | 89,791.23 | 18,700.67 | 36,294.58 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | 3,776.27 | 19,913.97 | | 6,536.58 | | 36,294.58 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | 0.00 | 25.00 | 0.00 | 0.00 | 17,573.75 | 0.00 | 0.00 |
| (line 2c minus lines 5 & 6) | | | | | | | |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 25.00 | 0.00 | 0.00 | 17,573.75 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | 27,205.25 | 65,990.95 | 17,959.25 | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 3,801.27 | 19,913.97 | 27,205.25 | 90,101.28 | 17,959.25 | 36,294.58 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 1,168.22 | 439.28 | | | | | |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures | 1,168.22 | 439.28 | 0.00 | 27,205.25 | 89,791.23 | 18,700.67 | 36,294.58 |
| (line 10 plus line 11) | | | | | | | |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | 4,914.76 | 10,028.68 | 78,373.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| (line 4 minus line 10) | | | | | | | |

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

| LOCAL PROGRAM NAME | Student System Reimbursement | Facility Use Billing | Special Education | Special Education: Low Incidence | Adolescent & Family Life Prog | Ongoing & Major Maint Account | NCSOS Educators Grant |
|--|------------------------------|----------------------|-------------------|----------------------------------|-------------------------------|-------------------------------|-----------------------|
| RESOURCE CODE | 995 | 998 | 6500 | 6504 | 7811 | 8150 | 9003 |
| REVENUE OBJECT | 8699 | 8650/8699 | 8792/8980 | 8792 | 8699 | 8980 | 8699 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | 279,956.81 | 10.00 | | 25,216.60 | | |
| 2. a. Current Year Award | 20,157.80 | 239,962.85 | 1,773,297.58 | 5,592.91 | 15,391.20 | | 25,000.93 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 20,157.80 | 239,962.85 | 1,773,297.58 | 5,592.91 | 15,391.20 | 0.00 | 25,000.93 |
| 3. Required Matching Funds/Other | | | 1,287,014.32 | | | 1,141,099.92 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 20,157.80 | 519,919.66 | 3,060,321.90 | 5,592.91 | 40,607.80 | 1,141,099.92 | 25,000.93 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 20,157.80 | 148,684.20 | 1,707,238.86 | | 11,009.37 | 1,141,099.92 | 22,494.38 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 91,278.65 | 66,058.72 | 5,592.91 | 4,381.83 | (1,141,099.92) | 2,506.55 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 91,278.65 | 66,058.72 | 5,592.91 | 4,381.83 | (1,141,099.92) | 2,506.55 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 20,157.80 | 239,962.85 | 1,773,297.58 | 5,592.91 | 15,391.20 | 0.00 | 25,000.93 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 20,157.80 | 244,221.52 | 3,060,321.90 | 5,592.91 | 4,120.34 | 1,140,809.33 | 25,000.93 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 20,157.80 | 244,221.52 | 3,060,321.90 | 5,592.91 | 4,120.34 | 1,140,809.33 | 25,000.93 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 275,698.14 | 0.00 | 0.00 | 36,487.46 | 290.59 | 0.00 |

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

| LOCAL PROGRAM NAME | Every 15 Minutes | BR Community Parent Group | BTSA - Sonoma County | SIG Wellness Grant | Source of Strength | Foundation Donation | Settlement |
|--|------------------|---------------------------|----------------------|--------------------|--------------------|---------------------|------------|
| RESOURCE CODE | 9009 | 9012 | 9032 | 9033 | 9045 | 9052 | 9053 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8980 | 8980 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 1,434.80 | | | 27,316.60 | | 12,014.47 | 18,000.00 |
| 2. a. Current Year Award | | 10,000.00 | 1,200.00 | 31,480.00 | 770.51 | | |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 10,000.00 | 1,200.00 | 31,480.00 | 770.51 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | 16,515.75 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,434.80 | 10,000.00 | 1,200.00 | 58,796.60 | 770.51 | 28,530.22 | 18,000.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | 10,000.00 | 1,200.00 | (12,825.93) | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 44,305.93 | 770.51 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | 12,825.93 | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 31,480.00 | 770.51 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | 16,515.75 | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 10,000.00 | 1,200.00 | 18,654.07 | 770.51 | 16,515.75 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | 9,000.00 | 1,200.00 | 16,779.16 | 770.51 | 28,530.22 | 18,000.00 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 9,000.00 | 1,200.00 | 16,779.16 | 770.51 | 28,530.22 | 18,000.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,434.80 | 1,000.00 | 0.00 | 42,017.44 | 0.00 | 0.00 | 0.00 |

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

| LOCAL PROGRAM NAME | Next Ed Project Lead the Way | Crane Grant | Life Skills for Highly At Risk | CTE - Granucci Donation | Transportation Home to School | Transportation Special Education | TOTAL |
|--|------------------------------|-------------|--------------------------------|-------------------------|-------------------------------|----------------------------------|--------------|
| RESOURCE CODE | 9056 | 9057 | 9058 | 9059 | 9230 | 9240 | |
| REVENUE OBJECT | 8699 | 8699 | 8980 | 8699 | | | |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | | 145,000.00 | | | | 664,541.60 |
| 2. a. Current Year Award | 4,991.00 | 144,764.00 | | 11,192.33 | | | 2,429,341.37 |
| b. Other Adjustments | | | | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 4,991.00 | 144,764.00 | 0.00 | 11,192.33 | 0.00 | 0.00 | 2,429,341.37 |
| 3. Required Matching Funds/Other | | | (16,515.75) | | 779,127.35 | 553,662.47 | 4,021,778.17 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 4,991.00 | 144,764.00 | 128,484.25 | 11,192.33 | 779,127.35 | 553,662.47 | 7,115,661.14 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 4,991.00 | 144,764.00 | | 11,192.33 | | | 3,285,431.24 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (856,089.87) |
| b. Noncurrent Accounts Receivable | | | | | | | 12,825.93 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (868,915.80) |
| 8. Contributed Matching Funds | | | (16,515.75) | | 779,127.35 | 553,662.47 | 1,593,108.27 |
| 9. Total Available (sum lines 5, 7c, & 8) | 4,991.00 | 144,764.00 | (16,515.75) | 11,192.33 | 779,127.35 | 553,662.47 | 4,009,623.71 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 3,361.80 | 142,886.77 | 99,307.39 | | 779,127.35 | 553,662.47 | 6,459,807.63 |
| 11. Non Donor-Authorized Expenditures | | | | | | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 3,361.80 | 142,886.77 | 99,307.39 | 0.00 | 779,127.35 | 553,662.47 | 6,459,807.63 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,629.20 | 1,877.23 | 29,176.86 | 11,192.33 | 0.00 | 0.00 | 655,853.51 |

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 | 12,591,025.99 | 301 | 4,577.43 | 303 | 12,586,448.56 | 305 | 437,575.94 | | 307 | 12,148,872.62 | 309 |
| 2000 - Classified Salaries | 4,898,192.59 | 311 | 42,207.65 | 313 | 4,855,984.94 | 315 | 15,692.80 | | 317 | 4,840,292.14 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 5,989,385.34 | 321 | 361,232.25 | 323 | 5,628,153.09 | 325 | 124,893.55 | | 327 | 5,503,259.54 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 988,214.69 | 331 | 382.35 | 333 | 987,832.34 | 335 | 71,187.93 | | 337 | 916,644.41 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 4,383,000.57 | 341 | 27,111.89 | 343 | 4,355,888.68 | 345 | 1,461,512.21 | | 347 | 2,894,376.47 | 349 |
| TOTAL | | | | | 28,414,307.61 | 365 | | | TOTAL | 26,303,445.18 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|--|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011 | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 380 |
| 3. STRS | | 3101 & 3102 | 382 |
| 4. PERS | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | 396 |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | | 53.64% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 53.64% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 26,303,445.18 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

125

| | 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 | 12,829,213.00 | 439,426.00 | 13,268,639.00 | 6,455,339.00 | 6,875,000.00 | 12,848,978.00 | 505,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 117,251.82 | | 117,251.82 | | 117,251.82 | 0.00 | |
| Capital Leases Payable | | | 0.00 | 67,567.00 | | 67,567.00 | 21,337.00 |
| Lease Revenue Bonds Payable | | 1,524,335.00 | 1,524,335.00 | | 599,999.00 | 924,336.00 | 231,084.00 |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | | | | | |
| Net OPEB Obligation | 2,823,240.28 | (1,218,006.00) | 1,605,234.28 | 247,145.00 | 348,195.00 | 1,504,184.28 | |
| Compensated Absences Payable | 88,351.25 | | 88,351.25 | 19,017.21 | | 107,368.46 | |
| Governmental activities long-term liabilities | 15,858,056.35 | 745,755.00 | 16,603,811.35 | 6,789,068.21 | 7,940,445.82 | 15,452,433.74 | 757,421.00 |
| 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) | 18,703,931.34 | | 18,703,931.34 | | | 17,350,916.25 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 2,955.00 | | 2,955.00 | | | 2,747.66 |
| 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) | 2,747.66 | | 2,747.66 | 2,627.54 | | 2,627.54 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 2,747.66 | | | 2,627.54 |
| C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2014-15 Actual | | | 2015-16 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 197,807.10 | | 197,807.10 | 195,923.00 | | 195,923.00 |
| 2. Timber Yield Tax (Object 8022) | 6,031.31 | | 6,031.31 | 5,336.00 | | 5,336.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 18,833,248.57 | | 18,833,248.57 | 18,881,648.00 | | 18,881,648.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 382,269.83 | | 382,269.83 | 380,649.00 | | 380,649.00 |
| 6. Prior Years' Taxes (Object 8043) | 6,189.60 | | 6,189.60 | 4,477.00 | | 4,477.00 |
| 7. Supplemental Taxes (Object 8044) | 375,559.87 | | 375,559.87 | 314,208.00 | | 314,208.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 1,050,666.97 | | 1,050,666.97 | 1,039,675.00 | | 1,039,675.00 |
| 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) | 158,275.08 | | 158,275.08 | 155,264.00 | | 155,264.00 |
| 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) | (7,118,553.00) | | (7,118,553.00) | (7,928,444.00) | | (7,928,444.00) |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 13,891,495.33 | 0.00 | 13,891,495.33 | 13,048,736.00 | 0.00 | 13,048,736.00 |
| 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) | 13,891,495.33 | 0.00 | 13,891,495.33 | 13,048,736.00 | 0.00 | 13,048,736.00 |

| | 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) | | | 233,611.08 | | | 247,386.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | 0.00 | | | 0.00 |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | 0.00 | | | 0.00 |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | 0.00 | | | 0.00 |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 233,611.08 | | | 247,386.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 10,114,549.00 | | 10,114,549.00 | 11,824,283.00 | | 11,824,283.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 48,314.91 | | 48,314.91 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 10,162,863.91 | 0.00 | 10,162,863.91 | 11,824,283.00 | 0.00 | 11,824,283.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 29,534,226.56 | | 29,534,226.56 | 30,593,518.00 | | 30,593,518.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 28,848.03 | | 28,848.03 | 27,500.00 | | 27,500.00 |
| APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| D. PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| | | | 2014-15 Actual | 2015-16 Budget | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 18,703,931.34 | | | 17,350,916.25 |
| 2. Inflation Adjustment | | | 0.9977 | | | 1.0382 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9298 | | | 0.9563 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 17,350,916.25 | | | 17,226,521.63 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 13,891,495.33 | | | 13,048,736.00 |
| 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) | | | 329,719.20 | | | 315,304.80 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 3,693,032.00 | | | 4,425,171.63 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 3,693,032.00 | | | 4,425,171.63 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 17,192.76 | | | 15,721.13 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 13,908,688.09 | | | 13,064,457.13 |
| 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) | | | 3,675,839.24 | | | 4,409,450.50 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 13,908,688.09 | | | |
| b. State Subventions (Line D8) | | | 3,675,839.24 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 233,611.08 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 17,350,916.25 | | | |

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) 1,246,251.14
- 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) 21,895,279.59

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) 5.69%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 1,153,950.37 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 812,241.61 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 28,450.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 206,119.73 |
| 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) | 2,200,761.71 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (19,909.93) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,180,851.78 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 15,275,409.59 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 3,144,762.99 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 3,358,090.06 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,169,432.78 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 16,779.16 |
| 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) | 238,887.78 |
| 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) | 29,730.22 |
| 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) | 45,286.63 |
| 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) | 3,416,371.15 |
| 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) | 258,192.85 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 670,800.04 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 27,623,743.25 |

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) | 7.97% |
|---|-------|

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/lc/) (Line A10 divided by Line B18) | 7.89% |
|---|-------|

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>2,200,761.71</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>181,447.39</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 (8.84%) times Part III, Line B18); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.84%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.84%) times Part III, Line B18); zero if positive | <u>(59,729.80)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(59,729.80)</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>7.75%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-29,864.90) is applied to the current year calculation and the remainder (\$-29,864.90) is deferred to one or more future years: | <u>7.86%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-19,909.93) is applied to the current year calculation and the remainder (\$-39,819.87) is deferred to one or more future years: | <u>7.89%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>3</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>(19,909.93)</u> |

Approved indirect cost rate: 8.84%
Highest rate used in any program: 8.84%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 255,345.13 | 20,095.01 | 7.87% |
| 01 | 3327 | 61,284.45 | 5,417.55 | 8.84% |
| 01 | 3410 | 124,452.60 | 11,001.40 | 8.84% |
| 01 | 3550 | 59,114.81 | 2,955.74 | 5.00% |
| 01 | 4035 | 96,563.27 | 8,314.72 | 8.61% |
| 01 | 6512 | 202,435.10 | 17,895.26 | 8.84% |
| 01 | 6520 | 116,472.80 | 10,296.20 | 8.84% |
| 01 | 7220 | 63,712.23 | 5,632.16 | 8.84% |
| 01 | 7370 | 7,649.24 | 676.19 | 8.84% |
| 01 | 7810 | 63,711.26 | 5,632.08 | 8.84% |
| 01 | 9010 | 1,704,784.23 | 9,724.00 | 0.57% |
| 11 | 6015 | 54,404.79 | 4,809.38 | 8.84% |
| 13 | 5310 | 667,007.54 | 37,952.74 | 5.69% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 273,403.53 | 273,403.53 |
| 2. State Lottery Revenue | 8560 | 382,621.73 | | 111,224.30 | 493,846.03 |
| 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) | | 382,621.73 | 0.00 | 384,627.83 | 767,249.56 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 302,288.04 | | | 302,288.04 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 80,333.69 | | | 80,333.69 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 49,379.34 | 49,379.34 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 18,781.49 | 18,781.49 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 3,898.63 | 3,898.63 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 382,621.73 | 0.00 | 72,059.46 | 454,681.19 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 0.00 | 0.00 | 312,568.37 | 312,568.37 |
| D. COMMENTS: Lease payment and license fees for chrome books. | | | | | |

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 | 29,730,323.43 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 1,524,186.48 |
| 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 | 16,779.16 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 62,760.94 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 4,721.66 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 463,562.20 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 63,711.26 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 611,535.22 |
| 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 | 105,455.29 |
| 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) | | | | 27,700,057.02 |

| Section II - Expenditures Per ADA | | 2014-15 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 2,717.07 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 10,194.83 |
| 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.) | 27,598,280.59 | 9,428.51 |
| 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) | 27,598,280.59 | 9,428.51 |
| B. Required effort (Line A.2 times 90%) | 24,838,452.53 | 8,485.66 |
| C. Current year expenditures (Line I.E and Line II.B) | 27,700,057.02 | 10,194.83 |
| 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 |

| Instructional Goals Description | 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) | 23,987.65 | 46,227.30 | 49,763.10 | 156,833.92 | 3,538,251.53 | 0.00 | 779,127.35 |
| B. Enter Allocation Factor(s) by Goal: | | | | | | | |
| (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 95.80 | 95.80 | 95.80 | 95.80 | 253.35 | | 501.00 |
| 3100 Alternative Schools | | | | | 1.00 | | |
| 3200 Continuation Schools | 9.80 | 9.80 | 9.80 | 9.80 | 18.82 | | 59.00 |
| 3300 Independent Study Centers | 4.40 | 4.40 | 4.40 | 4.40 | 5.00 | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Vocational Education | | | | | 1.73 | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Vocational Education | | | | | | | |
| 4760 Bilingual | 0.60 | 0.60 | 0.60 | 0.60 | 0.20 | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 24.00 | 24.00 | 24.00 | 24.00 | 11.55 | | 57.00 |
| 6000 R/CP | | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | 2.00 | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | 3.50 | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 134.60 | 134.60 | 134.60 | 134.60 | 297.15 | 0.00 | 617.00 |

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1110 | Regular Education, K-12 | 14,611,618.33 | 3,846,376.27 | 18,457,994.60 | 1,548,796.05 | 20,006,790.65 | |
| 3100 | Alternative Schools | 15,046.89 | 11,907.29 | 26,954.18 | 2,261.70 | 29,215.88 | |
| 3200 | Continuation Schools | 1,552,863.38 | 318,752.69 | 1,871,616.07 | 157,045.86 | 2,028,661.93 | |
| 3300 | Independent Study Centers | 544,583.44 | 68,585.29 | 613,168.73 | 51,450.51 | 664,619.24 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Vocational Education | 87,024.26 | 20,599.61 | 107,623.87 | 9,030.64 | 116,654.51 | |
| 4110 | Regular Education, Adult | 124.15 | 0.00 | 124.15 | 10.42 | 134.57 | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4760 | Bilingual | 103,638.54 | 3,615.40 | 107,253.94 | 8,999.60 | 116,253.54 | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5000-5999 | Special Education | 4,993,855.47 | 258,864.19 | 5,252,719.66 | 440,751.64 | 5,693,471.30 | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7150 | Nonagency - Other | 63,711.26 | 23,814.58 | 87,525.84 | 7,344.23 | 94,870.07 | |
| 8100 | Community Services | 16,779.16 | 0.00 | 16,779.16 | 1,407.93 | 18,187.09 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | 9,390.18 | 9,390.18 | |
| ---- | Enterprise | | | | 0.00 | 0.00 | |
| ---- | Facilities Acquisition & Construction | | | | 71,318.72 | 71,318.72 | |
| ---- | Other Outgo | | | | 811,882.86 | 811,882.86 | |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 41,675.52 | 41,675.52 | 81,448.04 | 123,123.56 | |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (54,250.67) | (54,250.67) | |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 21,989,244.88 | 4,594,190.84 | 26,583,435.72 | 2,254,295.95 | 29,730,323.43 | |

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

| Goal | Type of Program | Instruction | Instructional Supervision and Administration | Library, Media, Technology and Other Instructional Resources | School Administration | Pupil Support Services | Pupil Transportation | Ancillary Services | Community Services | General Administration | Plant Maintenance and Operations | Facilities Rents and Leases | Total |
|----------------------------|-------------------------------------|-----------------------|--|--|-----------------------|--------------------------------|----------------------|-----------------------|-----------------------|-------------------------------------|----------------------------------|-----------------------------|---------------|
| | | (Functions 1000-1999) | (Functions 2100-2200) | (Functions 2420-2495) | (Function 2700) | (Functions 3110-3160 and 3900) | (Function 3600) | (Functions 4000-4999) | (Functions 5000-5999) | (Functions 7000-7999, except 7210)* | (Functions 8100-8400) | (Function 8700) | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 9,994,783.99 | 258,859.17 | 403,147.31 | 1,523,840.27 | 1,218,165.20 | 0.00 | 1,165,064.79 | 0.00 | 0.00 | 47,757.60 | 0.00 | 14,611,618.33 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 15,046.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,046.89 |
| 3200 | Continuation Schools | 973,481.49 | 264.42 | 42,040.38 | 345,251.69 | 198,975.66 | 0.00 | 4,367.99 | 0.00 | 0.00 | 36,481.75 | 0.00 | 1,552,863.38 |
| 3300 | Independent Study Centers | 379,113.05 | 1,206.46 | 0.00 | 115,279.57 | 48,984.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 544,583.44 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 87,024.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87,024.26 |
| 4110 | Regular Education, Adult | 124.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124.15 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 103,353.86 | 0.00 | 0.00 | 284.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,638.54 |
| 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 | 3,791,389.24 | 0.00 | 0.00 | 319,364.10 | 329,239.66 | 553,662.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,993,655.47 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 65,711.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,711.26 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,779.16 | 0.00 | 0.00 | 0.00 | 16,779.16 |
| 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 | | 15,281,270.04 | 260,330.05 | 445,187.69 | 2,319,267.20 | 1,859,076.14 | 553,662.47 | 1,169,432.78 | 16,779.16 | 0.00 | 84,239.35 | 0.00 | 21,989,244.88 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|--------------|-------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | | |
| Instructional Goals | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 197,017.73 | 3,016,712.18 | 632,646.36 | 3,846,376.27 | |
| 3100 | Alternative Schools | 0.00 | 11,907.29 | 0.00 | 11,907.29 | |
| 3200 | Continuation Schools | 20,154.21 | 224,095.22 | 74,503.26 | 318,752.69 | |
| 3300 | Independent Study Centers | 9,048.83 | 59,536.46 | 0.00 | 68,585.29 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 20,599.61 | 0.00 | 20,599.61 | |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 1,233.94 | 2,381.46 | 0.00 | 3,615.40 | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 49,357.25 | 137,529.21 | 71,977.73 | 258,864.19 | |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 23,814.58 | 0.00 | 23,814.58 | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | | |
| -- | Adult Education (Fund 11) | 0.00 | 41,675.52 | | 41,675.52 | |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Allocated Support Costs | | 276,811.96 | 3,538,251.53 | 779,127.35 | 4,594,190.84 | |

| | | |
|--|--|---------------|
| 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) | 238,887.78 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 28,450.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 1,183,680.59 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 857,528.24 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 2,308,546.61 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 21,989,244.88 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 4,594,190.84 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 26,583,435.72 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 258,192.85 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 670,800.04 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 928,992.89 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 27,512,428.61 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 8.39% |

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) | 9,390.18 | | | | 9,390.18 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 71,318.72 | | 71,318.72 |
| Other Outgo (Objects 1000-7999) | | | | 811,882.86 | 811,882.86 |
| Total Other Costs | 9,390.18 | 0.00 | 71,318.72 | 811,882.86 | 892,591.76 |

| Current LEA: 29-66357-0000000 Nevada Joint Union High | | |
|---|---------------|--|
| Selected SELPA: NV | | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| NV | Nevada County | |

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 9810 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (116.87) | 0.00 | (54,250.67) | | | | |
| Other Sources/Uses Detail | | | | | 394,630.12 | 463,562.20 | | |
| Fund Reconciliation | | | | | | | 177,240.69 | 310,980.61 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 16,297.93 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 796.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 47,336.12 |
| 12 CHILD DEVELOPMENT 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 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 116.87 | 0.00 | 37,952.74 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 96,941.67 | 6,006.00 | | |
| Fund Reconciliation | | | | | | | 162.99 | 129,904.57 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 190,856.00 | 25,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 243,793.00 | | |
| 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 | | | | | 109,000.00 | 150,837.12 | | |
| 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 148,566.53 | 50,000.00 | | |
| Fund Reconciliation | | | | | | | 310,817.62 | 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 | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 116.87 | (116.87) | 54,250.67 | (54,250.67) | 939,994.32 | 939,994.32 | 488,221.30 | 488,221.30 |

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, Severely Disabled (Goal 5750) | Spec. Education, Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| UNDULICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 151,992.64 | 0.00 | 0.00 | 0.00 | 0.00 | 772,547.69 | 1,061,755.60 | | 1,986,295.93 |
| 2000-2999 | Classified Salaries | 66,120.25 | 0.00 | 0.00 | 0.00 | 0.00 | 790,633.93 | 314,658.75 | | 1,171,612.93 |
| 3000-3999 | Employee Benefits | 73,789.87 | 0.00 | 0.00 | 0.00 | 0.00 | 519,298.62 | 406,151.04 | | 999,239.53 |
| 4000-4999 | Books and Supplies | 2,361.86 | 0.00 | 0.00 | 0.00 | 0.00 | 28,288.80 | 28,005.53 | | 58,656.19 |
| 5000-5999 | Services and Other Operating Expenditures | 87,552.26 | 0.00 | 0.00 | 0.00 | 0.00 | 581,128.48 | 109,370.15 | | 778,050.89 |
| 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 | 381,816.88 | 0.00 | 0.00 | 0.00 | 0.00 | 2,691,897.52 | 1,920,141.07 | 0.00 | 4,993,855.47 |
| 7310 | Transfers of Indirect Costs | 44,610.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 45,138.50 |
| 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 | 258,864.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 258,864.15 |
| | Total Indirect Costs and PCR Allocations | 303,474.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | 0.00 | 304,002.65 |
| | TOTAL COSTS | 685,291.44 | 0.00 | 0.00 | 0.00 | 0.00 | 2,691,897.52 | 1,920,669.16 | 0.00 | 5,297,858.12 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 99,857.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,421.10 | | 221,278.14 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 295,911.41 | 196,205.68 | | 492,117.09 |
| 3000-3999 | Employee Benefits | 22,457.50 | 0.00 | 0.00 | 0.00 | 0.00 | 146,227.70 | 115,192.50 | | 283,877.70 |
| 4000-4999 | Books and Supplies | 10.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,579.45 | | 2,590.37 |
| 5000-5999 | Services and Other Operating Expenditures | 133.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,692.71 | | 21,825.72 |
| 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 | 122,458.47 | 0.00 | 0.00 | 0.00 | 0.00 | 442,139.11 | 457,091.44 | 0.00 | 1,021,689.02 |
| 7310 | Transfers of Indirect Costs | 16,418.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 16,418.95 |
| 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 | 16,418.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,418.95 |
| | TOTAL BEFORE OBJECT 8980 | 138,877.42 | 0.00 | 0.00 | 0.00 | 0.00 | 442,139.11 | 457,091.44 | 0.00 | 1,038,107.97 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3176 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 1,038,107.97 |

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 | 52,135.60 | 0.00 | 0.00 | 0.00 | 0.00 | 772,547.69 | 940,334.50 | | 1,765,017.79 |
| 2000-2999 | Classified Salaries | 66,120.25 | 0.00 | 0.00 | 0.00 | 0.00 | 494,722.52 | 118,653.07 | | 679,495.84 |
| 3000-3999 | Employee Benefits | 51,332.37 | 0.00 | 0.00 | 0.00 | 0.00 | 373,070.92 | 290,958.54 | | 715,361.83 |
| 4000-4999 | Books and Supplies | 2,350.94 | 0.00 | 0.00 | 0.00 | 0.00 | 28,288.80 | 25,426.08 | | 56,065.82 |
| 5000-5999 | Services and Other Operating Expenditures | 87,419.25 | 0.00 | 0.00 | 0.00 | 0.00 | 581,128.48 | 87,677.44 | | 756,225.17 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | Slate 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 | 259,358.41 | 0.00 | 0.00 | 0.00 | 0.00 | 2,249,758.41 | 1,463,049.63 | 0.00 | 3,972,166.45 |
| 7310 | Transfers of Indirect Costs | 28,191.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 28,719.55 |
| 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 | 258,864.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | 0.00 | 258,864.15 |
| | Total Indirect Costs and PCR Allocations | 287,055.61 | 0.00 | 0.00 | 0.00 | 0.00 | 2,249,758.41 | 1,463,577.72 | 0.00 | 287,583.70 |
| | TOTAL BEFORE OBJECT 8980 | 546,414.02 | 0.00 | 0.00 | 0.00 | 0.00 | 2,249,758.41 | 1,463,577.72 | 0.00 | 4,259,750.15 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,275.12 | | 1,275.12 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,466.85 | | 24,466.85 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,709.32 | | 1,709.32 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,037.36 | 0.00 | | 3,037.36 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 547,844.51 | 21,036.00 | | 568,880.51 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | Slate 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 | 550,881.87 | 48,487.29 | 0.00 | 599,369.16 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 550,881.87 | 48,487.29 | 0.00 | 599,369.16 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 528.09 |
| 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 | 528.09 | 0.00 | 528.09 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 550,881.87 | 49,015.38 | 0.00 | 599,897.25 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 1,287,014.32 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 1,886,911.57 |

* 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 | 4,165,734.80 | 1,811,056.39 |
| 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) | 4,165,734.80 | 1,811,056.39 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet | 347.00 | |
| 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) | 347.00 | |

SELPA: Nevada County (NV)

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 | <u>0.00</u> | <u>0.00</u> |

SELPA: Nevada County (NV)

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

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

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

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

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

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

SELPA: Nevada County (NV)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures FY 2014-15 (LE-CY Worksheet) | Actual Expenditures FY 2013-14 (LE-PY Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Total special education expenditures | 5,297,858.12 | | |
| 2. Less: Expenditures paid from federal sources | 1,038,107.97 | | |
| 3. Expenditures paid from state and local sources | 4,259,750.15 | 4,165,734.80 | |
| 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 | 4,259,750.15 | 4,165,734.80 | 94,015.35 |
| 4. Special education unduplicated pupil count | 404 | 347 | |
| 5. Per capita state and local expenditures (A3/A4) | 10,543.94 | 12,005.00 | (1,461.06) |

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: Nevada County (NV)

B. LOCAL EXPENDITURES ONLY METHOD

| | FY 2014-15 | FY 2013-14 | Difference |
|--|--------------|--------------|------------|
| 1. Last year's local expenditures met MOE requirement: | | | |
| a. Expenditures paid from local sources | 1,886,911.57 | 1,811,056.39 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 1,886,911.57 | 1,811,056.39 | 75,855.18 |
| b. Per capita local expenditures (B1a/A4) | 4,670.57 | 5,219.18 | (548.61) |

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.

Karen Suenram
Contact Name

(530) 273-3351
Telephone Number

Assistant Superintendent of Business
Title

ksuenram@njuhsd.com
E-mail Address

| Object Code | Description | Special Education Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|---|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| UNDULICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 162,877.00 | 0.00 | 0.00 | 0.00 | 0.00 | 836,514.00 | 1,065,510.00 | | 2,064,901.00 |
| 2000-2999 | Classified Salaries | 65,632.00 | 0.00 | 0.00 | 0.00 | 0.00 | 784,890.00 | 322,579.00 | | 1,172,901.00 |
| 3000-3999 | Employee Benefits | 77,365.00 | 0.00 | 0.00 | 0.00 | 0.00 | 594,080.00 | 477,182.00 | | 1,148,627.00 |
| 4000-4999 | Books and Supplies | 57,491.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | 20,313.00 | | 89,304.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 613,375.00 | 8,326.00 | | 621,701.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,840,159.00 | 1,893,910.00 | 0.00 | 5,097,434.00 |
| | Total Direct Costs | 363,365.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,840,159.00 | 1,893,910.00 | 0.00 | 5,097,434.00 |
| 7310 | Transfers of Indirect Costs | 40,626.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 40,626.00 |
| 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 | 40,626.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 40,626.00 |
| | TOTAL COSTS | 403,991.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,840,159.00 | 1,893,910.00 | 0.00 | 5,138,060.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 61,117.00 | 0.00 | 0.00 | 0.00 | 0.00 | 836,514.00 | 1,020,694.00 | | 1,918,325.00 |
| 2000-2999 | Classified Salaries | 65,632.00 | 0.00 | 0.00 | 0.00 | 0.00 | 556,119.00 | 128,211.00 | | 749,962.00 |
| 3000-3999 | Employee Benefits | 52,840.00 | 0.00 | 0.00 | 0.00 | 0.00 | 466,036.00 | 375,416.00 | | 894,292.00 |
| 4000-4999 | Books and Supplies | 57,491.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | 12,633.00 | | 81,624.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 463,039.00 | (8,860.00) | | 454,179.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,333,208.00 | 1,528,094.00 | 0.00 | 4,098,382.00 |
| | Total Direct Costs | 237,080.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,333,208.00 | 1,528,094.00 | 0.00 | 4,098,382.00 |
| 7310 | Transfers of Indirect Costs | 24,523.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 24,523.00 |
| 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 | 24,523.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 24,523.00 |
| | TOTAL BEFORE OBJECT 8980 | 261,603.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,333,208.00 | 1,528,094.00 | 0.00 | 4,122,905.00 |
| 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 | | | | | | | | | 0.00 |
| | | | | | | | | | | 4,122,905.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,000.00 | 0.00 | | 9,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 512,900.00 | 0.00 | | 512,900.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 521,900.00 | 0.00 | 0.00 | 521,900.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 521,900.00 | 0.00 | 0.00 | 521,900.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 1,587,519.00 |
| | | | | | | | | | | 2,109,419.00 |

* 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 |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 151,992.64 | 0.00 | 0.00 | 0.00 | 0.00 | 772,547.69 | 1,061,755.60 | | 1,886,295.93 |
| 2000-2999 | Classified Salaries | 66,120.25 | 0.00 | 0.00 | 0.00 | 0.00 | 790,633.93 | 314,858.75 | | 1,171,612.93 |
| 3000-3999 | Employee Benefits | 73,789.87 | 0.00 | 0.00 | 0.00 | 0.00 | 519,298.62 | 406,151.04 | | 999,239.53 |
| 4000-4999 | Books and Supplies | 2,361.86 | 0.00 | 0.00 | 0.00 | 0.00 | 28,288.80 | 28,005.53 | | 58,656.19 |
| 5000-5999 | Services and Other Operating Expenditures | 87,552.26 | 0.00 | 0.00 | 0.00 | 0.00 | 581,128.48 | 109,370.15 | | 778,050.89 |
| 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 | 381,816.88 | 0.00 | 0.00 | 0.00 | 0.00 | 2,691,897.52 | 1,920,141.07 | 0.00 | 4,993,855.47 |
| 7310 | Transfers of Indirect Costs | 44,610.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 45,138.50 |
| 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 | 44,610.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 45,138.50 |
| | TOTAL COSTS | 426,427.29 | 0.00 | 0.00 | 0.00 | 0.00 | 2,691,897.52 | 1,920,669.16 | 0.00 | 5,038,993.97 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 99,857.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,421.10 | | 221,278.14 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 295,911.41 | 196,205.68 | | 492,117.09 |
| 3000-3999 | Employee Benefits | 22,457.50 | 0.00 | 0.00 | 0.00 | 0.00 | 146,227.70 | 115,192.50 | | 283,877.70 |
| 4000-4999 | Books and Supplies | 10.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,579.45 | | 2,590.37 |
| 5000-5999 | Services and Other Operating Expenditures | 133.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,692.71 | | 21,825.72 |
| 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 | 122,458.47 | 0.00 | 0.00 | 0.00 | 0.00 | 442,139.11 | 457,091.44 | 0.00 | 1,021,689.02 |
| 7310 | Transfers of Indirect Costs | 16,418.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 16,418.95 |
| 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 | 16,418.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 16,418.95 |
| | TOTAL BEFORE OBJECT 8980 | 138,877.42 | 0.00 | 0.00 | 0.00 | 0.00 | 442,139.11 | 457,091.44 | 0.00 | 1,038,107.97 |
| 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 | | | | | | | | | 0.00 |
| | | | | | | | | | | 1,038,107.97 |

| 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 | 52,135.60 | 0.00 | 0.00 | 0.00 | 0.00 | 772,547.69 | 940,334.50 | | 1,765,017.79 |
| 2000-2999 | Classified Salaries | 66,120.25 | 0.00 | 0.00 | 0.00 | 0.00 | 494,722.52 | 118,653.07 | | 679,495.84 |
| 3000-3999 | Employee Benefits | 51,392.37 | 0.00 | 0.00 | 0.00 | 0.00 | 373,070.92 | 290,958.54 | | 715,361.83 |
| 4000-4999 | Books and Supplies | 2,350.94 | 0.00 | 0.00 | 0.00 | 0.00 | 28,288.80 | 25,426.08 | | 56,065.82 |
| 5000-5999 | Services and Other Operating Expenditures | 87,419.25 | 0.00 | 0.00 | 0.00 | 0.00 | 581,128.48 | 87,677.44 | | 756,225.17 |
| 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 | 259,358.41 | 0.00 | 0.00 | 0.00 | 0.00 | 2,249,758.41 | 1,463,049.63 | 0.00 | 3,872,166.45 |
| 7310 | Transfers of Indirect Costs | 28,191.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 28,719.55 |
| 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) | 258,864.15 | | | | | | | | 258,864.15 |
| | Total Indirect Costs | 28,191.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | 0.00 | 28,719.55 |
| | TOTAL BEFORE OBJECT 8980 | 287,549.87 | 0.00 | 0.00 | 0.00 | 0.00 | 2,249,758.41 | 1,463,577.72 | 0.00 | 4,000,886.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | |
| TOTAL COSTS | | | | | | | | | | |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,275.12 | | 1,275.12 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,466.85 | | 24,466.85 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,709.32 | | 1,709.32 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,037.36 | 0.00 | | 3,037.36 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 547,844.51 | 21,036.00 | | 568,880.51 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 550,881.87 | 48,487.29 | 0.00 | 599,369.16 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 528.09 | | 528.09 |
| 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 | 528.09 | 0.00 | 528.09 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 550,881.87 | 49,015.38 | 0.00 | 599,897.25 |
| 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) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 1,287,014.32 |
| | | | | | | | | | | 1,886,911.57 |

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

SELPA: Nevada County (NV)

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

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Nevada County (NV)

SECTION 2

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

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

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

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

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

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

SELPA: Nevada County (NV)

SECTION 3

| | Column A | Column B | Column C |
|--|--|---|-----------------------|
| | Budgeted Amounts FY 2015-16 (LB-B Worksheet) | Actual Expenditures FY 2014-15 (LE-B Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Total special education expenditures | 5,138,060.00 | | |
| 2. Less: Expenditures paid from federal sources | 1,015,155.00 | | |
| 3. Expenditures paid from state and local sources | 4,122,905.00 | 4,000,886.00 | |
| 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 | 4,122,905.00 | 4,000,886.00 | 122,019.00 |
| 4. Special education unduplicated pupil count | 404 | 404 | |
| 5. Per capita state and local expenditures (A3/A4) | 10,205.21 | 9,903.18 | 302.03 |

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: Nevada County (NV)

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 | 2,109,419.00 | 1,886,911.57 | |
| 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>2,109,419.00</u> | <u>1,886,911.57</u> | <u>222,507.43</u> |
| b. Per capita local expenditures (B1a/A4) | <u>5,221.33</u> | <u>4,670.57</u> | <u>550.76</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.

Karen Suenram
Contact Name

(530) 273-3351
Telephone Number

Assistant Superintendent of Business
Title

ksuenram@njuhsd.com
E-mail Address

| | Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499 | Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699 | Revenues Object Codes 8000-8799 | Expenditures Object Codes 1000-7499 | 10% Criterion | 5% Criterion for same element | Automatic Major Fund? |
|--|--|--|---------------------------------|-------------------------------------|---------------|-------------------------------|-----------------------|
| Governmental Funds | | | | | | | |
| 01 General Fund | 6,052,277 | 1,904,538 | 29,534,227 | 29,266,761 | n/a | n/a | Always |
| Special Revenue Funds | | | | | | | |
| 09 Charter Schools Special Revenue Fund | 27,357 | 27,357 | | | | | |
| 10 Special Education Pass-Through Fund | | | | | | | |
| 11 Adult Education Fund | 115,737 | 60,564 | 301,265 | 274,491 | | | |
| 12 Child Development Fund | | | | | | | |
| 13 Cafeteria Special Revenue Fund | 161,948 | 152,946 | 612,037 | 717,492 | | | |
| 14 Deferred Maintenance Fund | 574,239 | 142,000 | 142,957 | 310,356 | | | |
| 15 Pupil Transportation Equipment Fund | | | | | | | |
| 17 Special Reserve Fund for Other Than Capital Outlay Projects | 1,008,965 | | 6,181 | | | | |
| 18 School Bus Emissions Reduction Fund | | | | | | | |
| 19 Foundation Special Revenue Fund | | | | | | | |
| 20 Special Reserve Fund for Postemployment Benefits | 684,508 | | 3,918 | | | | |
| Capital Project Funds | | | | | | | |
| 21 Building Fund | | | | | | | |
| 25 Capital Facilities Fund | 668,376 | 187,025 | 350,302 | 284,060 | | | |
| 30 State School Building Lease-Purchase Fund | | | | | | | |
| 35 County School Facilities Fund | | | | | | | |
| 40 Special Reserve Fund for Capital Outlay Projects | 693,893 | 39,093 | 563,592 | 504,720 | | | |
| 49 Capital Project Fund for Blended Component Units | | | | | | | |
| Debt Service Funds | | | | | | | |
| 51 Bond Interest and Redemption Fund | 791,860 | | 879,172 | 735,234 | | | |
| 52 Debt Service Fund for Blended Component Units | | | | | | | |
| 53 Tax Override Fund | | | | | | | |
| 56 Debt Service Fund | | | | | | | |
| Permanent Funds | | | | | | | |
| 57 Foundation Permanent Fund | 10,779,160 | 2,513,523 | 32,393,651 | 32,093,114 | | | |
| Total Governmental Funds | 1,077,916 | 251,352 | 3,239,365 | 3,209,311 | | | |
| 10% of Total Governmental Funds | | | | | | | |
| | | | | | | | |
| Enterprise Funds | | | | | | | |
| 61 Cafeteria Enterprise Fund | | | | | | | |
| 62 Charter Schools Enterprise Fund | | | | | | | |
| 63 Other Enterprise Fund | | | | | | | |
| Total Enterprise Funds | 0 | 0 | 0 | 0 | | | |
| 10% of Total Enterprise Funds | | | | | | | |
| | | | | | | | |
| Total Governmental & Enterprise Funds | 10,779,160 | 2,513,523 | 32,393,651 | 32,093,114 | | | |
| 5% of Total Gov't & Enterprise Funds | 538,958 | 125,676 | 1,619,683 | 1,604,656 | | | |

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|---------------------|
| Assets | | | |
| Cash | 8,336,775 | 0 | 8,336,775 |
| Investments | 0 | 0 | 0 |
| Receivables | 1,948,015 | 0 | 1,948,015 |
| Due from (to) other funds | 0 | 0 | 0 |
| Stores | 5,668 | 0 | 5,668 |
| Prepaid expenses | 480 | 0 | 480 |
| Other current assets | 0 | 0 | 0 |
| Capital assets: | | | |
| Land | 1,203,396 | 0 | 1,203,396 |
| Land improvements | 3,383,814 | 0 | 3,383,814 |
| Buildings | 63,449,119 | 0 | 63,449,119 |
| Equipment | 2,578,959 | 0 | 2,578,959 |
| Work in progress | 142,850 | 0 | 142,850 |
| Less accumulated depreciation | <u>(29,041,813)</u> | <u>0</u> | <u>(29,041,813)</u> |
| Total assets | <u>52,007,263</u> | <u>0</u> | <u>52,007,263</u> |
| Deferred Outflows of Resources | 1,792,502 | 0 | 1,792,502 |
| Liabilities | | | |
| Accounts payable and other current liabilities | 2,016,772 | 0 | 2,016,772 |
| Current loans | 0 | 0 | 0 |
| Unearned revenue | 827,983 | 0 | 827,983 |
| Long-term liabilities: | 15,452,433 | 0 | 15,452,433 |
| Due within one year | 757,421 | | 757,421 |
| Due in more than one year | <u>14,695,012</u> | | <u>14,695,012</u> |
| Total liabilities | <u>18,297,188</u> | <u>0</u> | <u>18,297,188</u> |
| Deferred Inflows of Resources | 0 | 0 | 0 |
| Net Position | | | |
| Net investment in capital assets | 29,591,640 | | 29,591,640 |
| Restricted for: | | | |
| Capital projects | 1,568,391 | | 1,568,391 |
| Debt service | | | 0 |
| Educational programs | 1,667,022 | | 1,667,022 |
| Other purposes (expendable) | 693,510 | | 693,510 |
| Other purposes (nonexpendable) | 973,049 | | 973,049 |
| Unrestricted | <u>1,008,965</u> | | <u>1,008,965</u> |
| Total net position | <u>35,502,577</u> | <u>0</u> | <u>35,502,577</u> |

Total fund balances, governmental funds:

8,265,637

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

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

| | | |
|---|--------------|------------|
| Capital assets relating to governmental activities, at historical cost: | 70,758,138 | |
| Accumulated depreciation: | (29,041,813) | |
| Net: | | 41,716,325 |

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

| | |
|--|-----------|
| Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: | (195,594) |
|--|-----------|

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

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

| | | |
|---|------------|--------------|
| General obligation bonds payable | 12,848,978 | |
| State school building loans payable | - | |
| Net Pension Liability (Asset) | - | |
| Net OPEB Obligation | 1,504,184 | |
| Compensated absences payable | 107,367 | |
| Certificates of participation payable | - | |
| Capital leases payable | - | |
| Lease revenue bonds payable | - | |
| Other general long-term debt | 991,904 | |
| Deferred gain or loss on debt refunding | - | |
| Total: | | (15,452,433) |

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

| | |
|---|-----------|
| Deferred outflows of resources relating to pensions | 1,792,502 |
|---|-----------|

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

Deferred inflows of resources relating
to pensions

-

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

-

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

36,126,437

| Functions | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | |
|---|-------------------|-------------------------|--|--|--|-----------------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| Governmental activities | | | | | | | |
| Instruction | 15,384,415 | 0 | 3,613,196 | 0 | (11,771,219) | | (11,771,219) |
| Instruction-related services: | | | | | | | |
| Instructional supervision and administration | 270,781 | 0 | 26,090 | 0 | (244,691) | | (244,691) |
| Instructional library, media and technology | 688,492 | 0 | 0 | 0 | (688,492) | | (688,492) |
| School site administration | 2,247,732 | 0 | 259,414 | 0 | (1,988,318) | | (1,988,318) |
| Pupil services: | | | | | | | |
| Home-to-school transportation | 1,332,790 | 0 | 261,254 | 0 | (1,071,536) | | (1,071,536) |
| Food services | 645,333 | 213,129 | 354,792 | 0 | (77,412) | | (77,412) |
| All other pupil services | 1,820,879 | 0 | 348,437 | 0 | (1,472,442) | | (1,472,442) |
| General administration: | | | | | | | |
| Centralized data processing | 865,092 | 0 | 8,764 | 0 | (856,328) | | (856,328) |
| All other general administration | 1,366,699 | 12,275 | 118,145 | 0 | (1,236,279) | | (1,236,279) |
| Plant services | 3,682,118 | 2,596 | 5,184 | 0 | (3,674,338) | | (3,674,338) |
| Ancillary services | 1,195,409 | 0 | 0 | 0 | (1,195,409) | | (1,195,409) |
| Community services | 16,779 | 0 | 3,247 | 0 | (13,532) | | (13,532) |
| Enterprise activities | 0 | 0 | 0 | 0 | 0 | | 0 |
| Interest on long-term debt | 444,137 | | | | (444,137) | | (444,137) |
| Other outgo | 773,364 | 1,942 | 23,589 | 0 | (747,833) | | (747,833) |
| Depreciation (unallocated)* | 0 | | | | 0 | | 0 |
| Business-type activities | | | | | | | |
| Instruction | 0 | 0 | 0 | 0 | | 0 | 0 |
| Instruction-related services: | | | | | | | |
| Instructional supervision and administration | 0 | 0 | 0 | 0 | | 0 | 0 |
| Instructional library, media and technology | 0 | 0 | 0 | 0 | | 0 | 0 |
| School site administration | 0 | 0 | 0 | 0 | | 0 | 0 |
| Pupil services: | | | | | | | |
| Home-to-school transportation | 0 | 0 | 0 | 0 | | 0 | 0 |
| Food services | 0 | 0 | 0 | 0 | | 0 | 0 |
| All other pupil services | 0 | 0 | 0 | 0 | | 0 | 0 |
| General administration: | | | | | | | |
| Centralized data processing | 0 | 0 | 0 | 0 | | 0 | 0 |
| All other general administration | 0 | 0 | 0 | 0 | | 0 | 0 |
| Plant services | 0 | 0 | 0 | 0 | | 0 | 0 |
| Ancillary services | 0 | 0 | 0 | 0 | | 0 | 0 |
| Community services | 0 | 0 | 0 | 0 | | 0 | 0 |
| Enterprise activities | 0 | 0 | 0 | 0 | | 0 | 0 |
| Interest on long-term debt | 0 | | | | | 0 | 0 |
| Other outgo | 0 | 0 | 0 | 0 | | 0 | 0 |
| Total expenses | 30,734,020 | 229,942 | 5,022,112 | 0 | (25,481,966) | 0 | (25,481,966) |
| General revenues: | | | | | | | |
| Taxes and subventions: | | | | | | | |
| Taxes levied for general purposes | | | | | 21,010,048 | 0 | 21,010,048 |
| Taxes levied for debt service | | | | | 877,175 | 0 | 877,175 |
| Taxes levied for other specific purposes | | | | | 228,855 | 0 | 228,855 |
| Federal and state aid not restricted to specific purposes | | | | | 3,888,675 | 0 | 3,888,675 |
| Interest and investment earnings | | | | | 47,601 | 0 | 47,601 |
| Interagency revenues | | | | | 0 | 0 | 0 |
| Miscellaneous | | | | | 1,089,241 | 0 | 1,089,241 |
| Special and extraordinary items | | | | | 0 | 0 | 0 |
| Internal transfers | | | | | 0 | 0 | 0 |
| Total general revenues, special and extraordinary items, and transfers | | | | | 27,141,595 | 0 | 27,141,595 |
| Change in net position | | | | | 1,659,629 | 0 | 1,659,629 |
| Net position beginning | | | | | 33,842,948 | 0 | 33,842,948 |
| Net position ending | | | | | 35,502,577 | 0 | 35,502,577 |

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

| | |
|--|------------------|
| Total change in fund balances, governmental funds: | 368,102 |
| Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because: | |
| Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is: | |
| Expenditures for capital outlay: | 874,514 |
| Depreciation expense: | (1,976,251) |
| Net: | (1,101,737) |
| Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: | 474,423 |
| Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: | (67,567) |
| Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is: | |
| Prepaid debt insurance incurred during the period: | - |
| Prepaid debt insurance amortized for the period: | - |
| Net: | - |
| Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: | - |
| Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: | - |
| Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: | - |
| Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: | 8,080 |
| Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: | (19,016) |
| Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: | - |
| Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: | 1,792,502 |
| Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: | 101,050 |
| Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: | 599,999 |
| Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: | - |
| Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: | - |
| Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: | - |
| Change in net position of governmental activities (minor differences may be due to rounding): | 2,155,836 |

| Resource | Function | Object | Fund 01 | Fund 09 | Fund 11 | Fund 13 | Fund 14 | Fund 17 | Fund 20 |
|---|----------|-----------|--------------|---|----------------------|-----------------------------------|------------------------------|---|--|
| | | | General Fund | Charter Schools Special Revenue Fund | Adult Education Fund | Cafeteria Special Revenue Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects | Special Reserve Fund for Postemployment Benefits |
| Funds 01-57, except where indicated | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash | | 9110-9140 | 4,277,836.00 | 27,357.00 | 20,918.99 | 109,671.56 | 574,239.12 | 1,008,964.94 | 684,507.96 |
| Investments | | 9150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receivables | | 9200-9290 | 1,596,720.20 | 0.00 | 94,817.53 | 46,444.73 | 0.00 | 0.00 | 0.00 |
| Due from Other Funds | | 9310 | 177,240.69 | 0.00 | 0.00 | 162.99 | 0.00 | 0.00 | 0.00 |
| Stores | | 9320 | 0.00 | 0.00 | 0.00 | 5,668.25 | 0.00 | 0.00 | 0.00 |
| Prepays | | 9330 | 480.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land | | 9410 | | | | | | | |
| Land Improvements | | 9420 | | | | | | | |
| Accumulated Depreciation - Land Improvements | | 9425 | | | | | | | |
| Buildings | | 9430 | | | | | | | |
| Accumulated Depreciation - Buildings | | 9435 | | | | | | | |
| Equipment | | 9440 | | | | | | | |
| Accumulated Depreciation - Equipment | | 9445 | | | | | | | |
| Work in Progress | | 9450 | | | | | | | |
| Deferred Outflows of Resources - pensions only | | 9490 | | | | | | | |
| Deferred Outflows of Resources - other | | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities | | | | | | | | | |
| Accounts Payable and Other Current Liabilities | | 9500-9599 | | | | | | | |
| Due to Other Funds | | 9620 | 1,389,434.08 | 27,357.00 | 13,227.79 | 23,041.25 | 142,000.00 | 0.00 | 0.00 |
| Current Loans | | 9640 | 310,980.61 | 0.00 | 47,336.12 | 129,904.57 | 0.00 | 0.00 | 0.00 |
| Unearned Revenue | | 9650 | 204,123.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Obligation Bonds Payable | | 9661 | | | | | | | |
| State School Building Loan Payable | | 9662 | | | | | | | |
| Net Pension Liability (Asset) | | 9663 | | | | | | | |
| Net OPEB Obligation | | 9664 | | | | | | | |
| Compensated Absences Payable | | 9665 | | | | | | | |
| COPs Payable | | 9666 | | | | | | | |
| Capital Leases Payable | | 9667 | | | | | | | |
| Lease Revenue Bonds Payable | | 9668 | | | | | | | |
| Other General Long-Term Debt | | 9669 | | | | | | | |
| Deferred Inflows of Resources - pensions only | | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources - other | | 9690 | | | | | | | |

| | | | Fund 01 | Fund 09 | Fund 11 | Fund 13 | Fund 14 | Fund 17 | Fund 20 |
|------------------------------------|----------|--------|--------------|---|----------------------|-----------------------------------|------------------------------|---|--|
| Resource | Function | Object | General Fund | Charter Schools Special Revenue Fund | Adult Education Fund | Cafeteria Special Revenue Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects | Special Reserve Fund for Postemployment Benefits |
| | | 979Z | 4,147,738.53 | 0.00 | 55,172.61 | 9,001.71 | 432,239.12 | 1,008,964.94 | 684,507.96 |
| Fund Balance / Net Position | | | | | | | | | |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

| Resource | Function | Object | Fund 25 | | Fund 40 | | Fund 51 | | Total Governmental Funds | Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources |
|---|----------|-------------------------------------|-------------------------|--|-----------------------------------|--------------------------|---------|-----------|--------------------------|--|--|
| | | | Capital Facilities Fund | Special Reserve Fund for Capital Outlay Projects | Bond Interest and Redemption Fund | Total Governmental Funds | | | | | |
| Assets | | | | | | | | | | | |
| | | Funds 01-57, except where indicated | | | | | | | | | |
| Cash | | 9110-9140 | 668,376.20 | 173,042.48 | 791,860.25 | | | 8,336,775 | | 8,336,775 | |
| Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | 0 | | 0 | |
| Receivables | | 9200-9290 | 0.00 | 210,093.00 | 0.00 | | | 1,948,015 | | 1,948,015 | |
| Due from Other Funds | | 9310 | 0.00 | 310,817.62 | 0.00 | | | 488,221 | | 488,221 | |
| Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | 5,668 | | 5,668 | |
| Prepays | | 9330 | 0.00 | 0.00 | 0.00 | | | 480 | | 480 | |
| Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | 0 | | 0 | |
| Land | | 9410 | | | | | | | 1,203,396 | 1,203,396 | |
| Land Improvements | | 9420 | | | | | | | 3,202,770 | 3,202,770 | |
| Accumulated Depreciation - Land Improvements | | 9425 | | | | | | | (1,723,081) | (1,723,081) | |
| Buildings | | 9430 | | | | | | | 63,034,210 | 63,034,210 | |
| Accumulated Depreciation - Buildings | | 9435 | | | | | | | (23,424,347) | (23,424,347) | |
| Equipment | | 9440 | | | | | | | 2,443,248 | 2,443,248 | |
| Accumulated Depreciation - Equipment | | 9445 | | | | | | | (1,918,134) | (1,918,134) | |
| Work in Progress | | 9450 | | | | | | | 0 | 0 | |
| Deferred Outflows of Resources - pensions only | | | | | | | | | | | |
| | | 9490 | | | | | | | 0 | 0 | |
| Deferred Outflows of Resources - other | | | | | | | | | | | |
| | | 9490 | 0.00 | 0.00 | 0.00 | | | 0 | | 0 | |
| Liabilities | | | | | | | | | | | |
| Accounts Payable and Other Current Liabilities | | 9500-9599, 9620 | 187,024.99 | 39,092.52 | 0.00 | | | 1,821,178 | | 1,821,178 | |
| Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | 488,221 | | 488,221 | |
| Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | 0 | | 0 | |
| Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | 204,124 | | 204,124 | |
| General Obligation Bonds Payable | | 9661 | | | | | | | 13,268,639 | 13,268,639 | |
| State School Building Loan Payable | | 9662 | | | | | | | 0 | 0 | |
| Net Pension Liability (Asset) | | 9663 | | | | | | | 0 | 0 | |
| Net OPEB Obligation | | 9664 | | | | | | | 1,605,234 | 1,605,234 | |
| Compensated Absences Payable | | 9665 | | | | | | | 88,351 | 88,351 | |
| COP's Payable | | 9666 | | | | | | | 117,252 | 117,252 | |
| Capital Leases Payable | | 9667 | | | | | | | 0 | 0 | |
| Lease Revenue Bonds Payable | | 9668 | | | | | | | 0 | 0 | |
| Other General Long-Term Debt | | 9669 | | | | | | | 1,524,336 | 1,524,336 | |
| Deferred Inflows of Resources - pensions only | | | | | | | | | | | |
| | | 9690 | 0.00 | 0.00 | 0.00 | | | 0 | | 0 | |
| Deferred Inflows of Resources - other | | | | | | | | | | | |
| | | 9690 | | | | | | | 0 | 0 | |

| Resource | Function | Object | Fund 25 | | Fund 40 | | Fund 51 | | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources |
|------------------------------------|----------|--------|-------------------------|--|-----------------------------------|--------------------------|--|--|--|
| | | | Capital Facilities Fund | Special Reserve Fund for Capital Outlay Projects | Bond Interest and Redemption Fund | Total Governmental Funds | Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | |
| | | 979Z | 481,351.21 | 654,800.58 | 791,860.25 | 8,265,636 | 26,214,251 | 34,479,887 | |
| Fund Balance / Net Position | | | | | | | | | |

| Resource | Function | Object | Fund 01 | Fund 09 | Fund 11 | Fund 13 | Fund 14 | Fund 17 | Fund 20 |
|---|---------------------------|--|---------------|---|----------------------|-----------------------------------|------------------------------|---|--|
| | | | General Fund | Charter Schools Special Revenue Fund | Adult Education Fund | Cafeteria Special Revenue Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects | Special Reserve Fund for Postemployment Benefits |
| General Revenues | | | | | | | | | |
| Taxes and Subventions: | | | | | | | | | |
| Taxes Levied for General Purposes | 0000-9999 | 8020-8079, 8097 | 21,010,048.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Levied for Debt Service | 0000-9999 | 8571-8572, 8610-8614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Levied for Other Specific Purposes | 0000-9999 | 8575-8576, 8615-8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal and State Aid Not Restricted to Specific Purposes | 0000-1999 | 8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590 | 3,870,845.94 | 0.00 | 17,829.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest and Investment Earnings | 0000-1999 | 8660-8662 | 28,848.03 | 0.00 | 666.46 | 0.00 | 2,101.10 | 6,180.97 | 3,917.58 |
| Interagency Revenues | 0000-1999 | 8677, 8760-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 0000-1999 | 8081-8089, 8631-8659, 8663-8676, 8678-8710 | 7,366,644.57 | 0.00 | 4,850.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Program Revenues | | | | | | | | | |
| Charges for Services | 2000-9999 | 8081-8089, 8631-8659, 8663-8698, 8700-8710 | 0.00 | 0.00 | 0.00 | 229,941.94 | 0.00 | 0.00 | 0.00 |
| Operating Grants and Contributions | 6200, 7710 | 8290, 8587, 8699 | 4,185,588.69 | 0.00 | 121,026.26 | 382,094.59 | 0.00 | 0.00 | 0.00 |
| Capital Grants and Contributions | 6200 | 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | |
| Instruction | 1000-1999 | 8545 | 15,281,270.04 | 0.00 | 178,665.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instruction - Related Services: | | 8545, 8660-8662, 8690, 8660-8662 | | | | | | | |
| Instructional Supervision and Administration | 2000-2999, except 2420 | 1000-7999 | 284,317.70 | 0.00 | 3,585.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Library, Media and Technology | 2420 | 1000-7999 | 491,414.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| School Site Administration | 2700 | 1000-7999 | 2,389,030.30 | 0.00 | 70,766.59 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

| Resource | Function | Object | Fund 25 | | | Fund 40 | | | Fund 51 | | | Total Governmental Funds | Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources |
|---|------------|--------|-------------------------|--|---|------------|------------|------------|------------|--|------------|--------------------------|--|--|
| | | | Capital Facilities Fund | Special Reserve Fund for Capital Outlay Projects | Bond Interest and Redemption Fund | | | | | | | | | |
| General Revenues | | | | | | | | | | | | | | |
| Taxes and Subventions: | | | | | | | | | | | | | | |
| Taxes Levied for General Purposes | 0000-9999 | | | | 8020-8079, 8087 | 0.00 | 0.00 | 0.00 | 0.00 | | 21,010,048 | 21,010,048 | | |
| Taxes Levied for Debt Service | 0000-9999 | | | | 8571-8572, 8610-8614 | 0.00 | 0.00 | 877,175.30 | | | 877,175 | 877,175 | | |
| Taxes Levied for Other Specific Purposes | 0000-9999 | | | | 8575-8576, 8615-8629 | 0.00 | 228,854.97 | 0.00 | 0.00 | | 228,855 | 228,855 | | |
| Federal and State Aid Not Restricted to Specific Purposes | 0000-1999 | | | | 8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799 | 0.00 | 0.00 | 0.00 | 333,402.00 | | 3,888,675 | 3,888,675 | | |
| Interest and Investment Earnings | 0000-1999 | | | | 8660-8662 | 2,555.90 | 1,334.85 | 1,986.51 | | | 47,601 | 47,601 | | |
| Interagency Revenues | 0000-1999 | | | | 8677, 8780-8799 | 0.00 | 0.00 | 0.00 | | | 0 | 0 | | |
| Miscellaneous | 0000-1999 | | | | 8081-8089, 8631-8659, 8663-8676, 8678-8710 | 347,745.96 | 0.00 | 0.00 | | | 1,089,241 | 1,089,241 | | |
| Program Revenues | | | | | | | | | | | | | | |
| Charges for Services | 2000-9999 | | | | 8081-8089, 8631-8659, 8663-8698, 8700-8710 | 0.00 | 0.00 | 0.00 | | | 229,942 | 229,942 | | |
| Operating Grants and Contributions | 6200, 7710 | | | | 8290, 8587, 8699 | | | | | | | | | |
| | | | | | 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799 | 0.00 | | 0.00 | | | 5,022,112 | 5,022,112 | | |
| Capital Grants and Contributions | 6200 | | | | 8545, 8660-8662, 8590, 8660-8662 | 0.00 | 0.00 | 0.00 | | | 0 | 0 | | |
| Expenditures | | | | | | | | | | | | | | |
| Instruction - Related Services: | | | | | 1000-1999 | 0.00 | 0.00 | 0.00 | | | 15,459,935 | 15,459,935 | | |
| Instructional Supervision and Administration | | | | | 2000-2999, except 2420, 2700 | 0.00 | 0.00 | 0.00 | | | 287,904 | 287,904 | | |
| Instructional Library, Media and Technology | | | | | 1000-7999 | 0.00 | 0.00 | 0.00 | | | 491,415 | 491,415 | | |
| School Site Administration | | | | | 2700 | 0.00 | 0.00 | 0.00 | | | 2,439,797 | 2,439,797 | | |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

| Resource | Function | Object | Fund 01 | | Fund 09 | | Fund 11 | | Fund 13 | | Fund 14 | | Fund 17 | | Fund 20 | |
|--|------------------------------|--|--------------|--|--------------------------------------|----------------------|--------------------------------|---------------------------|---|--|---------|------|---------|------|---------|------------|
| | | | General Fund | Charter Schools Special Revenue Fund, Adult Education Fund | Charter Schools Special Revenue Fund | Adult Education Fund | Cafeteria Special Revenue Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects | Special Reserve Fund for Postemployment Benefits | | | | | | |
| Pupil Services: | | | | | | | | | | | | | | | | |
| Home-To-School Transportation | 3600 | 1000-7999 | 1,332,789.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Services | 3700 | 1000-7999 | 9,390.18 | 0.00 | 0.00 | 0.00 | 0.00 | 662,772.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Pupil Services | 3000-3999, except 3600, 3700 | 1000-7999 | 2,015,910.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Administration: | | | | | | | | | | | | | | | | |
| Centralized Data Processing | 7700 | 1000-7999 | 857,528.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other General Administration | 7100-7699 | 1000-7999 | 1,396,767.70 | 0.00 | 0.00 | 16,297.93 | 0.00 | 37,952.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plant Services | 8000-8999, except 8500 | 1000-7999 | 3,622,490.88 | 0.00 | 0.00 | 5,175.22 | 0.00 | 8,027.66 | 124,499.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Facility Acquisition and Construction | 8500 | 1000-7999 | 71,318.72 | 0.00 | 0.00 | 0.00 | 0.00 | 8,739.04 | 185,857.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ancillary Services | 4000-4999 | 1000-7999 | 1,169,432.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 5000-5999 | 1000-7999 | 16,779.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Enterprise Activities | 6000-6999 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo: | | | | | | | | | | | | | | | | |
| Transfers Between Agencies | 9200 | 7110-7299 | 348,320.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service - Principal | 9100, 9101 | 7431-7439, except 7434 and 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service - Interest | 9100, 9102 | 7434, 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service - Issuance Costs and Discounts | 9100, 9103 | 5400, 5450, 5800, 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Outgo | 9100-9300 | 1000-6999, except 5400, 5450, and 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciation (Unallocated) | 10000 | 6900 | 0.00 | 0.00 | 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 Financing Sources and Uses | | | | | | | | | | | | | | | | |
| Interfund Transfers In | | | 394,630.12 | 0.00 | 0.00 | 0.00 | 0.00 | 95,941.67 | 190,856.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 109,000.00 |
| Interfund Transfers Out | 9300 | 7600-7629 | 463,562.20 | 0.00 | 0.00 | 796.00 | 0.00 | 6,006.00 | 25,000.00 | 243,793.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,837.12 |
| Proceeds from Long-Term Debt | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Proceeds from Sale or Lease-Purchase of Land and Buildings | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | | | 67,566.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 9200 | 7651-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

| Resource | Function | Object | Fund 25 | | | Fund 40 | | Fund 51 | | Total Governmental Funds | Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources |
|--|------------------------------|---------------------------------------|-------------------------|--|-----------------------------------|------------|------|---------|-----------|--------------------------|--|--|
| | | | Capital Facilities Fund | Special Reserve Fund for Capital Outlay Projects | Bond Interest and Redemption Fund | | | | | | | |
| Pupil Services: | | | | | | | | | | | | |
| Home-To-School Transportation | 3600 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,332,790 | | 1,332,790 | |
| Food Services | 3700 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 672,163 | | 672,163 | |
| All Other Pupil Services | 3000-3999, except 3600, 3700 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,015,910 | | 2,015,910 | |
| General Administration: | | | | | | | | | | | | |
| Centralized Data Processing | 7700 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 857,528 | | 857,528 | |
| All Other General Administration | 7100-7699 | 1000-7999 | 11,670.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,462,689 | | 1,462,689 | |
| Plant Services | 8000-8999, except 8500 | 1000-7999 | 47,933.03 | 4,499.32 | 0.00 | 0.00 | 0.00 | 0.00 | 3,812,625 | | 3,812,625 | |
| Facility Acquisition and Construction | 8500 | 1000-7999 | 104,213.73 | 500,220.53 | 0.00 | 0.00 | 0.00 | 0.00 | 870,349 | | 870,349 | |
| Ancillary Services | 4000-4999 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,169,433 | | 1,169,433 | |
| Community Services | 5000-5999 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,779 | | 19,779 | |
| Enterprise Activities | 6000-6999 | 1000-7999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |
| Other Outgo: | | | | | | | | | | | | |
| Transfers Between Agencies | 9200 | 7110-7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 348,321 | | 348,321 | |
| Debt Service - Principal | 9100, 9101 | 7431-7439, except 7434 and 7438 | 117,251.82 | 0.00 | 0.00 | 357,171.66 | 0.00 | 0.00 | 474,423 | | 474,423 | |
| Debt Service - Interest | 9100, 9102 | 7434, 7438 | 2,990.01 | 0.00 | 0.00 | 378,062.50 | 0.00 | 0.00 | 381,053 | | 381,053 | |
| Debt Service - Issuance Costs and Discounts | 9100, 9103 | 5400, 5450, 5800, 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |
| All Other Outgo | 9100-9300 | 1000-6999, except 5400, 5450 and 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |
| Depreciation (Unallocated) | 0000 | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |
| Other Financing Sources and Uses | | | | | | | | | | | | |
| Interfund Transfers In | | | | | | | | | | | | |
| Interfund Transfers Out | 9300 | 8910-8929 | 0.00 | 148,566.53 | 0.00 | 0.00 | 0.00 | 0.00 | 939,994 | | 939,994 | |
| Proceeds from Long-Term Debt | | | | | | | | | | | | |
| Proceeds from Sale or Lease-Purchase of Land and Buildings | | 8931-8951, 8971-8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |
| All Other Financing Sources | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |
| All Other Financing Uses | | 8961-8965, 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,567 | | 67,567 | |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | 0 | |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

| Resource | Function | Object | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries | | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|-------------------------------------|-----------|---|--------------------|--------------------------------------|----------------------------------|-------------------------|------------------------------|
| | | | | Entry Amounts | Entry Numbers | | | |
| Assets | | | | | | | | |
| Cash | Funds 01-57, except where indicated | | | | | | | |
| | | 9110-9140 | 8,336,775 | 0 | CE014 | | | 8,336,775 |
| Investments | | 9150 | 0 | 0 | CE014 | | | 0 |
| Receivables | | 9200-9290 | 1,948,015 | 0 | CE014, CE018 | | | 1,948,015 |
| Due from Other Funds | | 9310 | 488,221 | (488,221) | CE014, CE018, CE020 | | | 0 |
| Stores | | 9320 | 5,668 | 0 | CE014 | | | 5,668 |
| Prepays | | 9330 | 480 | 0 | CE003, CE013, CE014 | | | 480 |
| Other Current Assets | | 9340 | 0 | 0 | CE014 | | | 0 |
| Land | | 9410 | 1,203,396 | 0 | CE001, CE004, CE005, CE011, CE014 | | | 1,203,396 |
| Land Improvements | | 9420 | 3,202,770 | 181,044 | CE001, CE004, CE005, CE011, CE014 | | | 3,383,814 |
| Accumulated Depreciation - Land Improvements | | 9425 | (1,723,081) | (127,429) | CE005, CE012, CE014 | | | (1,850,510) |
| Buildings | | 9430 | 63,034,210 | 414,909 | CE001, CE004, CE005, CE011, CE014 | | | 63,449,119 |
| Accumulated Depreciation - Buildings | | 9435 | (23,424,347) | (1,704,315) | CE005, CE012, CE014 | | | (25,128,662) |
| Equipment | | 9440 | 2,443,248 | 135,711 | CE001, CE004, CE005, CE011, CE014 | | | 2,578,959 |
| Accumulated Depreciation - Equipment | | 9445 | (1,918,134) | (144,507) | CE005, CE012, CE014 | | | (2,062,641) |
| Work in Progress | | 9450 | 0 | 142,850 | CE001, CE004, CE005, CE011, CE014 | | | 142,850 |
| Deferred Outflows of Resources - pensions only | | 9490 | 0 | 1,792,502 | CE014, CE023, CE024 | | | 1,792,502 |
| Deferred Outflows of Resources - other | | 9490 | 0 | 0 | CE003, CE013, CE014 | | | 0 |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

| Resource | Function | Object | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries | | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|--|----------|-----------------|---|--------------------|--|----------------------------------|-------------------------|------------------------------|
| | | | | Entry Amounts | Entry Numbers | | | |
| Liabilities | | | | | | | | |
| Accounts Payable and Other Current Liabilities | | 9500-9599, 9620 | 1,821,178 | 195,594 | CE008, CE014, CE018 | | | 2,016,772 |
| Due to Other Funds | | 9610 | 486,221 | (488,221) | CE014, CE018, CE020 | | | 0 |
| Current Loans | | 9640 | 0 | | | | | 0 |
| Unearned Revenue | | 9650 | 204,124 | 0 | CE014 | 623,859 | | 827,983 |
| General Obligation Bonds Payable | | 9661 | 13,266,639 | (311,833) | CE002, CE003, CE008, CE013 | (107,823) | | 12,848,978 |
| State School Building Loan Payable | | 9662 | 0 | 0 | CE002, CE003, CE013 | | | 0 |
| Net Pension Liability (Asset) | | 9663 | 0 | 0 | CE014, CE023 | | | 0 |
| Net OPEB Obligation | | 9664 | 1,606,234 | (101,050) | CE014, CE021 | | | 1,504,184 |
| Compensated Absences Payable | | 9665 | 86,351 | 19,016 | CE009, CE014 | | | 107,367 |
| COPs Payable | | 9666 | 117,252 | (117,252) | CE002, CE003, CE013, CE014 | | | 0 |
| Capital Leases Payable | | 9667 | 0 | 0 | CE002, CE003, CE013, CE014 | | | 0 |
| Lease Revenue Bonds Payable | | 9668 | 0 | 0 | CE002, CE003, CE013, CE014 | | | 0 |
| Other General Long-Term Debt | | 9669 | 1,524,335 | (532,431) | CE002, CE003, CE010, CE013, CE014, CE022 | | | 991,904 |
| Deferred Inflows of Resources - pensions only | | 9690 | 0 | 0 | CE014, CE023 | | | 0 |
| Deferred Inflows of Resources - other | | 9690 | 0 | 0 | CE003, CE006, CE007, CE013, CE014 | | | 0 |
| Fund Balance / Net Position | | 979Z | 34,479,887 | 1,538,721 | | (516,031) | | 35,502,577 |

| | Resource | Function | Object | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries | | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|---------------------------------|------------------------------|--|--|--------------------|--|-------------------------------|-------------------------|---------------------------|
| | | | | | Entry Amounts | Entry Numbers | | | |
| General Revenues | | | | | | | | | |
| Taxes and Subventions: | | | | | | | | | |
| Taxes Levied for General Purposes | 0000-9999 | | 8020-8079, 8097 | 21,010,048 | | | | 21,010,048 | |
| Taxes Levied for Debt Service | 0000-9999 | | 8571-8572, 8610-8614 | 877,175 | | | | 877,175 | |
| Taxes Levied for Other Specific Purposes | 0000-9999 | | 8575-8576, 8615-8629 | 228,855 | | | | 228,855 | |
| Federal and State Aid Not Restricted to Specific Purposes | 0000-1999 | | 8010-8019, 8092, 8096, 8100-8544, 8546-8660, 8587, 8590 | 3,888,675 | | CE006, CE007, CE010, CE022 | | 3,888,675 | |
| Interest and Investment Earnings | 0000-1999 | | 8660-8662 | 47,601 | | 0, CE006, CE007, CE016, CE010, CE016, CE017, CE022 | | 47,601 | |
| Interagency Revenue | 0000-1999 | | 8677, 8780-8799 | 0 | | 0, CE022 | | 0 | |
| Miscellaneous | 0000-1999 | | 8081-8089, 8631-8659, 8663-8676, 8678-8710 | 1,089,241 | | CE004, CE005, CE006, CE007, CE010, CE016, CE022 | | 1,089,241 | |
| Program Revenues | | | | | | | | | |
| Charges for Services | 2000-9999 | | 8081-8089, 8631-8659, 8663-8698, 8700-8710 | 229,942 | | CE005, CE010, CE016, CE022 | | 229,942 | |
| | 6200, 7710 | | 8290, 8587, 8699 | | | | | | |
| | 2000-6199, 6201-7709, 7711-9999 | | 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799 | 5,022,112 | | CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25 | | 5,022,112 | |
| Operating Grants and Contributions | 0000-7709, 7711-9999 | | 8545, 8650-8662 | 0 | | 0, CE010, CE022 | | 0 | |
| Capital Grants and Contributions | 6200 | | 8590, 8660-8662 | 0 | | | | 0 | |
| Expenditures | | | | | | | | | |
| Instruction | | 1000-1999 | 1000-7999 | 15,459,935 | (75,520) | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | | 15,384,415 | |
| Instruction-Related Services: | | | | | | | | | |
| Instructional Supervision and Administration | | 2000-2999, except 2420, 2700 | 1000-7999 | 287,904 | (17,123) | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | | 270,781 | |
| Instructional Library, Media and Technology | | 2420 | 1000-7999 | 491,415 | 197,077 | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | | 688,492 | |
| School Site Administration | | 2700 | 1000-7999 | 2,499,797 | (192,065) | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | | 2,247,732 | |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

| Resource | Function | Object | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries | | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|-------------------------------|----------|-----------|---|--------------------|---|----------------------------------|-------------------------|------------------------------|
| | | | | Entry Amounts | Entry Numbers | | | |
| Pupil Services: | | | | | | | | |
| Home-To-School Transportation | 3600 | 1000-7999 | 1,332,790 | 0 | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | | 1,332,790 | |

Unaudited Actuals
2014-15 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

| Resource | Function | Object | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries | | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|---------------------------------|------------------------------------|--|--------------------|--|-------------------------------|-------------------------|---------------------------|
| | | | | Entry Amounts | Entry Numbers | | | |
| Food Services | 3700 | 1000-7999 | 672,163 | (26,830) | CE001, CE009, CE010, CE012, CE016, CE021, CE022, CE023, CE024, CE025 | 645,333 | | |
| All Other Pupil Services General Administration: | 3000-3999, except 3600, 3700 | 1000-7999 | 2,015,910 | (195,031) | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 1,820,879 | | |
| Centralized Data Processing | 7700 | 1000-7999 | 857,528 | 7,564 | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 865,092 | | |
| All Other General Administration | 7100-7699 | 1000-7999 | 1,462,689 | (95,990) | CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 1,366,699 | | |
| Plant Services | 8000-8999, except 8500 | 1000-7999 | 3,812,625 | (130,507) | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 3,682,118 | | |
| Facility Acquisition and Construction | 8500 | 1000-7999 | 870,349 | (870,349) | CE001 | | | |
| Ancillary Services | 4000-4999 | 1000-7999 | 1,169,433 | 25,976 | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 1,195,409 | | |
| Community Services | 5000-5999 | 1000-7999 | 16,779 | 0 | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 16,779 | | |
| Enterprise Activities | 6000-6999 | 1000-7999 | 0 | 0 | CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025 | 0 | | |
| Other Outgo: | | | | | | | | |
| Transfers Between Agencies | 9200 | 7110-7299 | 348,321 | 0 | CE016, CE017 | 348,321 | | |
| Debt Service - Principal | 9100, 9101 | 7434-7439, except 7434, 7438 | 474,423 | (474,423) | CE002, CE015 | | | |
| Debt Service - Interest | 9100, 9102 | 7434, 7438 | 381,053 | (8,080) | CE008, CE010, CE013, CE015 | 444,137 | | |
| Debt Service - Issuance Costs and Discounts | 9100, 9103 | 5400, 5450, 5800, 7699 | 0 | 0 | CE003, CE013, CE015 | 425,043 | | |
| All Other Outgo | 9100-9300 | 1000-6999, except 5400, 5450, 5800 | 0 | 0 | | 0 | | |
| Depreciation (Unallocated) | 1000 | 6900 | 0 | 0 | CE012 | 0 | | |

| Resource | Function | Object | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries | | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|----------|----------------------|---|--------------------|---------------------|----------------------------------|-------------------------|------------------------------|
| | | | | Entry Amounts | Entry Numbers | | | |
| Other Financing Sources and Uses | | | | | | | | |
| Interfund Transfers In | | 8910-8929 | 939,994 | (939,995) | CE016, CE017, CE019 | | (1) | |
| Interfund Transfers Out | 9300 | 7600-7629 | 939,994 | (939,995) | CE016, CE017, CE019 | | (1) | |
| Proceeds from Long-Term Debt | | 8931-8951, 8971-8973 | 0 | 0 | CE003 | | | |
| Proceeds from Sale or Lease-Purchase of Land and Buildings | | 8953 | 0 | 0 | CE005, CE006, CE007 | | 0 | |
| All Other Financing Sources | | 8961-8965, 8979 | 67,567 | (67,567) | CE003, CE016 | | 0 | |
| All Other Financing Uses | 9200 | 7651 | 0 | 0 | | | 0 | |

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

| Charges for Services: Governmental Activities | | Extracted expenditures by function, default identification of program revenues by function, and user adjustments | | | | | | | | | | | Total | | | | |
|--|------------------------------|--|------|------|------|------|------------|------|------|------|-----------|------|-------|----------|------|----------|------------|
| Funds: Resource | Program Revenues by Resource | 1000 | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
| 01-57 5310 Child Nutrition: School Programs (e.g., | 229,942 | - | - | - | - | - | 658,980 | - | - | - | 37,953 | - | - | 8,028 | - | 6,006 | 710,987 |
| | | - | - | - | - | - | 92,687,85% | - | - | - | 5,338,22% | - | - | 1,12917% | - | 0,84476% | 100,00000% |
| | | - | - | - | - | - | 213,128 | - | - | - | 12,275 | - | - | 2,586 | - | 1,942 | 229,941 |
| | | - | - | - | - | - | 1 | - | - | - | 12,275 | - | - | 2,586 | - | 1,942 | 229,942 |
| | | - | - | - | - | - | 213,129 | - | - | - | 12,275 | - | - | 2,586 | - | 1,942 | 229,942 |
| Total Charges for Services (from fund consolidation worksheet) | | | | | | | | | | | | | | | | | |
| | | | | | | | 213,129 | | | | 12,275 | | | 2,586 | | 1,942 | 229,942 |
| Subtotal of Charges for Services by function: | | | | | | | 213,129 | | | | 12,275 | | | 2,586 | | 1,942 | 229,942 |
| User identification of conversion entries, adjustments, and rounding differences, by function: | | | | | | | | | | | | | | | | | |
| Adjusted Charges for Services by function (agrees to conversion worksheet): | | | | | | | 213,129 | | | | 12,275 | | | 2,586 | | 1,942 | 229,942 |

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

| Operating Grants and Contributions; Governmental Activities | Extracted expenditures by function, default identification of program revenues by function, and user adjustments | | | | | | | | | | | | | | | | |
|---|--|---------|--------|------|--------|---------|--------|------|------|------|------|--------|-------|------|-------|---------|---------|
| | Function: | 1000 | 2100 | 2400 | 2700 | 3500 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
| 01-57 3010 NCLB: Title I, Part A, Basic Grants Low | 275,440 | 218,900 | 22,554 | - | 13,892 | - | - | - | - | - | - | 20,095 | - | - | - | 275,441 | 275,441 |
| | | 79,472 | 8,183 | - | 5,043 | - | - | - | - | - | - | 7,296 | - | - | - | 99,999 | 99,999 |
| | | 218,899 | 22,554 | - | 13,892 | - | - | - | - | - | - | 20,095 | - | - | - | 275,440 | 275,440 |
| | | 218,899 | 22,554 | - | 13,892 | - | - | - | - | - | - | 20,095 | - | - | - | 275,440 | 275,440 |
| 01-57 3310 Special Ed: IDEA Basic Local Assistan | 833,847 | 754,343 | - | - | 79,504 | - | - | - | - | - | - | - | - | - | - | 833,847 | 833,847 |
| | | 90,465 | - | - | 9,534 | - | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | | 754,343 | - | - | 79,504 | - | - | - | - | - | - | - | - | - | - | 833,847 | 833,847 |
| | | 754,343 | - | - | 79,504 | - | - | - | - | - | - | - | - | - | - | 833,847 | 833,847 |
| 01-57 3327 Special Ed: IDEA Mental Health Alloc | 66,702 | 18,330 | - | - | 42,810 | - | 144 | - | - | - | - | 5,418 | - | - | - | 66,702 | 66,702 |
| | | 27,480 | - | - | 64,189 | - | 0,215 | - | - | - | - | 8,122 | - | - | - | 100,000 | 100,000 |
| | | 18,330 | - | - | 42,810 | - | 144 | - | - | - | - | 5,418 | - | - | - | 66,702 | 66,702 |
| | | 18,330 | - | - | 42,810 | - | 144 | - | - | - | - | 5,418 | - | - | - | 66,702 | 66,702 |
| 01-57 3410 Department of Rehab: Workability II, T | 135,454 | 124,453 | - | - | - | - | - | - | - | - | - | 11,001 | - | - | - | 135,454 | 135,454 |
| | | 91,874 | - | - | - | - | - | - | - | - | - | 8,122 | - | - | - | 100,000 | 100,000 |
| | | 124,453 | - | - | - | - | - | - | - | - | - | 11,001 | - | - | - | 135,454 | 135,454 |
| | | 124,453 | - | - | - | - | - | - | - | - | - | 11,001 | - | - | - | 135,454 | 135,454 |
| 01-57 3560 Calif. Perkins Career and Technical I | 67,931 | 64,975 | - | - | - | - | - | - | - | - | - | 2,956 | - | - | - | 67,931 | 67,931 |
| | | 95,645 | - | - | - | - | - | - | - | - | - | 4,351 | - | - | - | 100,000 | 100,000 |
| | | 64,975 | - | - | - | - | - | - | - | - | - | 2,956 | - | - | - | 67,931 | 67,931 |
| | | 64,975 | - | - | - | - | - | - | - | - | - | 2,956 | - | - | - | 67,931 | 67,931 |
| 01-57 3806 Adult Education: Adult Basic Educator | 13,245 | 12,582 | - | - | 663 | - | - | - | - | - | - | - | - | - | - | 13,245 | 13,245 |
| | | 94,984 | - | - | 5,006 | - | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | | 12,582 | - | - | 663 | - | - | - | - | - | - | - | - | - | - | 13,245 | 13,245 |
| | | 12,582 | - | - | 663 | - | - | - | - | - | - | - | - | - | - | 13,245 | 13,245 |
| 01-57 3819 Adult Education: Adult Secondary Edu | 41,621 | 36,004 | 3,536 | - | 2,081 | - | - | - | - | - | - | - | - | - | - | 41,621 | 41,621 |
| | | 86,504 | 8,495 | - | 4,998 | - | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | | 36,004 | 3,536 | - | 2,081 | - | - | - | - | - | - | - | - | - | - | 41,621 | 41,621 |
| | | 36,004 | 3,536 | - | 2,081 | - | - | - | - | - | - | - | - | - | - | 41,621 | 41,621 |
| 01-57 3926 Adult Education: English, Literacy & Ci | 5,298 | 5,033 | - | - | 265 | - | - | - | - | - | - | - | - | - | - | 5,298 | 5,298 |
| | | 94,988 | - | - | 5,001 | - | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | | 5,033 | - | - | 265 | - | - | - | - | - | - | - | - | - | - | 5,298 | 5,298 |
| | | 5,033 | - | - | 265 | - | - | - | - | - | - | - | - | - | - | 5,298 | 5,298 |
| 01-57 3840 Adult Education: Institutionalized Adult: | 11,580 | 11,001 | - | - | 579 | - | - | - | - | - | - | - | - | - | - | 11,580 | 11,580 |
| | | 95,000 | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | | 11,001 | - | - | 579 | - | - | - | - | - | - | - | - | - | - | 11,580 | 11,580 |
| | | 11,001 | - | - | 579 | - | - | - | - | - | - | - | - | - | - | 11,580 | 11,580 |
| 01-57 4035 NCLB: Title II, Part A, Teacher Quality | 104,878 | 95,063 | - | - | 1,500 | - | - | - | - | - | - | 8,315 | - | - | - | 104,878 | 104,878 |
| | | 90,641 | - | - | 1,430 | - | - | - | - | - | - | 7,928 | - | - | - | 100,000 | 100,000 |
| | | 95,063 | - | - | 1,500 | - | - | - | - | - | - | 8,315 | - | - | - | 104,878 | 104,878 |
| | | 95,063 | - | - | 1,500 | - | - | - | - | - | - | 8,315 | - | - | - | 104,878 | 104,878 |
| 01-57 5310 Child Nutrition: School Programs (e.g., | 382,095 | - | - | - | - | 658,990 | - | - | - | - | - | 37,953 | 8,028 | - | 6,006 | 710,967 | 710,967 |
| | | - | - | - | - | 92,687 | - | - | - | - | - | 5,338 | 1,129 | - | 0,847 | 100,000 | 100,000 |
| | | - | - | - | - | 354,155 | - | - | - | - | - | 20,397 | 4,315 | - | 3,228 | 382,095 | 382,095 |
| | | - | - | - | - | 354,155 | - | - | - | - | - | 20,397 | 4,315 | - | 3,228 | 382,095 | 382,095 |
| 01-57 5640 Medi-Cal Billing Option | 39,934 | - | - | - | 2,392 | - | 37,542 | - | - | - | - | - | - | - | - | 39,934 | 39,934 |
| | | - | - | - | 5,986 | - | 94,010 | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | | - | - | - | 2,392 | - | 37,542 | - | - | - | - | - | - | - | - | 39,934 | 39,934 |
| | | - | - | - | 2,392 | - | 37,542 | - | - | - | - | - | - | - | - | 39,934 | 39,934 |

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

| Capital Grants and Contributions: Governmental Activities | | | | | | | | | | | | | | | | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| Funds Resource | 1000 | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
| Program Revenues by Resources | | | | | | | | | | | | | | | | |
| Total Capital Grants & Contributions (from fund consolidation worksheet) | | | | | | | | | | | | | | | | |
| <p>Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.</p> | | | | | | | | | | | | | | | | |
| <p>Subtotal of Capital Grants and Contributions by function:</p> <p>User identification of conversion entries, adjustments, and rounding differences, by function:</p> <p>Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):</p> | | | | | | | | | | | | | | | | |

| Charges for Services: Business-type Activities Funds Resource | Extracted expenditures by function, default identification of program revenues by function, and user adjustments | | | | | | | | | | | | | | | |
|--|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| | 1000 | 2100 | 2420 | 2700 | 3500 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
| Program Revenues by Resource | | | | | | | | | | | | | | | | |
| Total Charges for Services | | | | | | | | | | | | | | | | |
| Adjusted Charges for Services by function: | | | | | | | | | | | | | | | | |

| Operating Grants and Contributions: Business-type Activities | | Extracted expenditures by function, default, identification of program revenues by function, and user adjustments | | | | | | | | | | | | | | | | |
|--|------------------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| Funds Resource | Program Revenues by Resource | 1000 | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 4900 | 5900 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
| Total Operating Grants & Contributions | | | | | | | | | | | | | | | | | | |
| Adjusted Operating Grants and Contributions by function: | | | | | | | | | | | | | | | | | | |

| Capital Grants and Contributions: Business-type Activities | | | | | | | | | | | | | | | | |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| Program Revenues by Resource | | | | | | | | | | | | | | | | |
| Funds Resource | 1000 | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
| Total Capital Grants & Contributions | | | | | | | | | | | | | | | | |
| Adjusted Capital Grants and Contributions by function: | | | | | | | | | | | | | | | | |

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Beginning Balances

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

| Object | Debit | Credit | Account Description |
|--------|------------|------------|--|
| 9330 | | | Prepaid Expense |
| 9410 | 1,203,396 | | Land |
| 9420 | 3,202,770 | | Land Improvements |
| 9425 | | 1,723,081 | Accumulated Depreciation - Land Improvements |
| 9430 | 63,034,210 | | Buildings |
| 9435 | | 23,424,347 | Accumulated Depreciation - Buildings |
| 9440 | 2,443,248 | | Equipment |
| 9445 | | 1,918,134 | Accumulated Depreciation - Equipment |
| 9450 | | | Work In Progress |
| 9490 | | | Deferred Outflows of Resources - pensions only |
| 9490 | | | Deferred Outflows of Resources - other |
| 9661 | | 13,268,639 | General Obligation Bonds Payable |
| 9662 | | | State School Building Loan Payable |
| 9663 | | | Net Pension Liability (Asset) |
| 9664 | | 1,605,234 | Net OPEB Obligation |
| 9665 | | 88,351 | Compensated Absences Payable |
| 9666 | | 117,252 | COPs Payable |
| 9667 | | | Capital Leases Payable |
| 9668 | | | Lease Revenue Bonds Payable |
| 9669 | | 1,524,335 | Other General Long-Term Debt |
| 9690 | | | Deferred Inflows of Resources - pensions only |
| 9690 | | | Deferred Inflows of Resources - other |
| 979Z | - | 26,214,251 | Fund Balance/Net Position |
| Total | 69,883,624 | 69,883,624 | |

Entry CE001
Capital Outlay Expenditures

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|---------------|------------------------|----------------|---------|---|---------|---------------------|--------|---------------------|---------|--|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| [see extract] | 1000 | | 5,860 | | 5,860 | | 1,695 | | 4,165 | Instruction |
| [see extract] | 2100 | | 0 | | | | | | | Instructional Supervision and Administration |
| [see extract] | 2420 | | 0 | | | | | | | Instructional Library, Media and Technology |
| [see extract] | 2700 | | 0 | | | | | | | School Site Administration |
| [see extract] | 3600 | | 0 | | | | | | | Home-to-School Transportation |
| [see extract] | 3700 | | 0 | | | | | | | Food Services |
| [see extract] | 3900 | | 0 | | | | | | | All Other Pupil Services |
| [see extract] | 4000 | | 0 | | | | | | | Ancillary Services |
| [see extract] | 5000 | | 0 | | | | | | | Community Services |
| [see extract] | 6000 | | 0 | | | | | | | Enterprise Activities |
| [see extract] | 7200 | | 0 | | | | | | | All Other General Administration |
| [see extract] | 7700 | | 0 | | | | | | | Centralized Data Processing |
| [see extract] | 8100 | | 0 | | | | | | | Plant Services |
| [see extract] | 8500 | | 870,349 | | 870,349 | | | | 870,349 | Facilities Acquisition and Construction |
| 9410 | | | 16,370 | 16,370 | | | | | | Land |
| 9420 | | | 281,674 | 281,674 | | 16,370 | | | 181,044 | Land Improvements |
| 9430 | | | 442,454 | 442,454 | | | | | 414,909 | Buildings |
| 9440 | | | 135,711 | 135,711 | | | | | 135,711 | Equipment |
| 9450 | | | | | | 142,850 | | | 142,850 | Work in Progress |
| TOTALS | | | 876,209 | 876,209 | | 160,915 | | | 874,514 | 874,514 |

Entry CE002
Debt Service Expenditures

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|----------------|---------|---|---------|---------------------|--------|---------------------|---------|---|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| 7432 | 9100 | 0 | | | | | | | | Debt Service, State School Building Repayment |
| 7433 | 9100 | 0 | | | | | | | | Debt Service, Bond Redemptions |
| 7435 | 9100 | 0 | | | | | | | | Debt Service, Payments to State School Building Aid Funds - Proceeds From Bonds |
| 7436 | 9100 | 0 | | | | | | | | Debt Service, Payments to Original District for Acquisition of Property |
| 7439 | 9100 | 474,423 | | | 474,423 | | | | 474,423 | Debt Service, Other Debt Service - Principal |
| 9661 | | | | | | 357,172 | | | 357,172 | General Obligation Bonds Payable |
| 9662 | | | | | | | | | | State School Building Loan Payable |
| 9666 | | | | | | 117,252 | | | 117,252 | COPS Payable |
| 9667 | | | | | | | | | | Capital Leases Payable |
| 9668 | | | | | | | | | | Lease Revenue Bonds Payable |
| 9669 | | | | 474,423 | | | | | | Other General Long-Term Debt |
| TOTALS | | | 474,423 | 474,423 | | 474,424 | | | 474,424 | 474,424 |

Entry CE003 Debt Issuance

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account description |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|---|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| 5400 | 9100 | 0 | - | - | - | - | - | - | Debt Service, Insurance |
| 5450 | 9100 | 0 | - | - | - | - | - | - | Debt Service, Other Insurance |
| 7699 | 9100 | 0 | - | - | - | - | - | - | Debt Service, Other Financing Uses |
| 8931 | 0 | 0 | - | - | - | - | - | - | Emergency Apportionments |
| 8951 | 0 | 0 | - | - | - | - | - | - | Proceeds from Sale of Bonds |
| 8961 | 0 | 0 | - | - | - | - | - | - | County School Building Aid |
| 8971 | 0 | 0 | - | - | - | - | - | - | Proceeds from Certificates of Participation |
| 8972 | 0 | 0 | - | - | - | - | - | - | Proceeds from Capital Leases |
| 8973 | 0 | 0 | - | - | - | - | - | - | Proceeds from Lease Revenue Bonds |
| 8979 | 0 | 67,567 | 67,567 | - | - | - | 67,567 | - | All Other Financing Sources |
| 9330 | | | - | - | - | - | - | - | Prepaid Expense |
| 9430 | | | - | - | - | - | - | - | Deferred Outflows of Resources |
| 9661 | | | - | - | - | - | - | - | General Obligation Bonds Payable |
| 9662 | | | - | - | - | - | - | - | State School Building Loan Payable |
| 9666 | | | - | - | - | - | - | - | COPS Payable |
| 9667 | | | - | - | - | - | - | - | Capital Leases Payable |
| 9668 | | | - | - | - | - | - | - | Lease Revenue Bonds Payable |
| 9669 | | | - | - | - | - | - | 67,567 | Other General Long-Term Debt |
| 9690 | | | - | - | - | - | - | - | Deferred Inflows of Resources |
| TOTALS | | | 67,567 | 67,567 | 0 | 0 | 67,567 | 67,567 | |

Entry CE004 Donated and Contributed Capital Assets

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

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

Entry CE005 Disposal of Capital Assets

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

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

Entry CE006 Earned But Unavailable Revenues

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

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

Entry CE007 Elimination of Revenues Relating to Prior Periods

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

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

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|----------------|--------|---|--------|---------------------|---------|---------------------|---------|---|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| 7434 | 9100 | | | | | 240,933 | | 240,933 | | Debt Service, Bond Interest and Other Service Charges |
| 7438 | 9100 | | | | | | | | | Debt Service, Debt Service - Interest |
| 9500 | | | | | | | 195,594 | | 195,594 | Accounts Payable |
| 9661 | | | | | | | 45,339 | | 45,339 | General Obligation Bonds Payable |
| TOTALS | | | | | | 240,933 | 240,933 | 240,933 | 240,933 | |

Entry CE009 Liability for Compensated Absences

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|---------------|------------------------|----------------|--------|---|--------|---------------------|--------|---------------------|---------------|--|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 1000 | | | | | | | | | Instruction |
| n/a | 2100 | | | | 1,665 | | | | 1,665 | Instructional Supervision and Administration |
| n/a | 2420 | | | | | 3,912 | | | 3,912 | Instructional Library, Media and Technology |
| n/a | 2700 | | | | | 5,914 | | | 5,914 | School Site Administration |
| n/a | 3600 | | | | | | | | | Home-to-School Transportation |
| n/a | 3700 | | | | | | | | | Food Services |
| n/a | 3900 | | | | | | | | | All Other Pupil Services |
| n/a | 4000 | | | | | | 2,680 | | 2,680 | Ancillary Services |
| n/a | 5000 | | | | | | | | | Community Services |
| n/a | 6000 | | | | | | | | | Enterprise Activities |
| n/a | 7200 | | | | | 5,148 | | | 5,148 | All Other General Administration |
| n/a | 7700 | | | | | 6,524 | | | 6,524 | Centralized Data Processing |
| n/a | 8100 | | | | | 1,863 | | | 1,863 | Plant Services |
| 9665 | | | | | | | | | 19,016 | Compensated Absences Payable |
| TOTALS | | | | | | 23,361 | | | 23,361 | |

Entry CE010 Expenditures Relating to Prior Periods

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|---------------------------------|-------------------|---|--------|---------------------|---------|---------------------|---------|---|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 1000 | | | | | | | | Instruction |
| n/a | 2100 | | | | | | | | Instructional Supervision and Administration |
| n/a | 2420 | | | | | | | | Instructional Library, Media and Technology |
| n/a | 2700 | | | | | | | | School Site Administration |
| n/a | 3600 | | | | | | | | Home-to-School Transportation |
| n/a | 3700 | | | | | | | | Food Services |
| n/a | 3900 | | | | | | | | All Other Pupil Services |
| n/a | 4000 | | | | | | | | Ancillary Services |
| n/a | 5000 | | | | | | | | Community Services |
| n/a | 6000 | | | | | | | | Enterprise Activities |
| n/a | 7200 | | | | | | | | All Other General Administration |
| n/a | 7700 | | | | | | | | Centralized Data Processing |
| n/a | 8100 | | | | | | | | Plant Services |
| n/a | 9100 | | | | 249,013 | | | 249,013 | Debt Service, Bond Interest and Other Charges |
| 7438 | 9100 | | | | | | | | Debt Service, Debt Service - Interest |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | General Revenues: Federal and State Aid Not Restricted to Specific Purposes |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | General Revenues: Interagency Revenue |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | General Revenues: Miscellaneous |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | Program Revenues: Charges for Services |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | Program Revenues: Operating Grants and Contributions |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | Program Revenues: Capital Grants and Contributions |
| 9669 | | | | | 249,013 | | | 249,013 | Other General Long-Term Debt |
| 979Z | | | | | | | | | Fund Balance/Net Position |
| TOTALS | | | | | 249,013 | 249,013 | | 249,013 | |

Entry CE011 Adjustments to Work in Progress

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|----------------------------------|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| 9410 | 7200 | | | | | | | | All Other General Administration |
| 9420 | | | | | | | | | Land |
| 9430 | | | | | | | | | Land Improvements |
| 9440 | | | | | | | | | Buildings |
| 9450 | | | | | | | | | Equipment |
| | | | | | | | | | Work in Progress |
| TOTALS | | | | | 0 | 0 | | 0 | |

Entry CE012 Depreciation

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|----------------|--------|---|--------|---------------------|-----------|---------------------|-----------|--|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| 6900 | 1000 | | | | | 1,539,929 | | 1,539,929 | | Instructional Supervision and Administration |
| 6900 | 2100 | | | | | 240,017 | | 240,017 | | Instructional Library, Media and Technology |
| 6900 | 2420 | | | | | 16,251 | | 16,251 | | School Site Administration |
| 6900 | 2700 | | | | | | | | | Home-to-School Transportation |
| 6900 | 3600 | | | | | 11,501 | | 11,501 | | Food Services |
| 6900 | 3700 | | | | | | | | | All Other Pupil Services |
| 6900 | 3900 | | | | | 91,941 | | 91,941 | | Ancillary Services |
| 6900 | 4000 | | | | | | | | | Community Services |
| 6900 | 5000 | | | | | | | | | Enterprise Activities |
| 6900 | 6000 | | | | | 2,436 | | 2,436 | | All Other General Administration |
| 6900 | 7200 | | | | | 18,509 | | 18,509 | | Centralized Data Processing |
| 6900 | 7700 | | | | | 55,667 | | 55,667 | | Plant Services |
| 6900 | 8100 | | | | | | | | | Depreciation (Unallocated) |
| 6900 | 0000 | | | | | | | | | |
| 9425 | | | | | | | 127,429 | | 127,429 | Accumulated Depreciation - Land Improvements |
| 9435 | | | | | | | 1,704,315 | | 1,704,315 | Accumulated Depreciation - Buildings |
| 9445 | | | | | | | 144,507 | | 144,507 | Accumulated Depreciation - Equipment |
| TOTALS | | | | | | 1,976,251 | 1,976,251 | 1,976,251 | 1,976,251 | |

Entry CE013 Amortization

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|----------------|--------|---|--------|---------------------|--------|---------------------|--------|---|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| 5400 | 9100 | | | | | | | | | Debt Service, Insurance |
| 7434 | 9100 | | | | | | | | | Debt Service, Bond Interest and Other Service Charges |
| 7438 | 9100 | | | | | | | | | Debt Service, Debt Service - Interest |
| 9330 | | | | | | | | | | Prepaid Expense |
| 9490 | | | | | | | | | | Deferred Outflows of Resources |
| 9661 | | | | | | | | | | General Obligation Bonds Payable |
| 9662 | | | | | | | | | | State School Building Loan Payable |
| 9666 | | | | | | | | | | COPS Payable |
| 9667 | | | | | | | | | | Capital Leases Payable |
| 9668 | | | | | | | | | | Lease Revenue Bonds Payable |
| 9669 | | | | | | | | | | Other General Long-Term Debt |
| 9690 | | | | | | | | | | Deferred Inflows of Resources |
| TOTALS | | | | | | 0 | 0 | 0 | 0 | |

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

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

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

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

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

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

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

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|---|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 6000 | | | | | | | | Enterprise Activities |
| n/a | 9200 | | | | | | | | Transfers Between Agencies |
| 7619 | 9300 | 0 | | | | | | | Interfund Transfers, Other Authorized Transfers Out |
| 8631 | (0000-1998) | | | | | | | | Sale of Equipment and Supplies (General Revenues) |
| 8631 | (2000-9999) | | | | | | | | Sale of Equipment and Supplies (Program Revenues) |
| 8639 | (0000-1999) | | | | | | | | All Other Sales (General Revenues) |
| 8639 | (2000-9999) | | | | | | | | All Other Sales (Program Revenues) |
| 8660 | (0000-1999) | | | | | | | | Interest (General Revenues) |
| 8660 | (2000-9999) | | | | | | | | Interest (Program Revenues) |
| 8662 | (0000-1999) | | | | | | | | Net Increase (Decrease) in the Fair Value of Investments (General Revenues) |
| 8662 | (2000-9999) | | | | | | | | Net Increase (Decrease) in the Fair Value of Investments (Program Revenues) |
| 8689 | (0000-1999) | | | | | | | | Fees and Contracts (General Revenues) |
| 8689 | (2000-9999) | | | | | | | | Fees and Contracts (Program Revenues) |
| 8699 | (0000-1999) | | | | | | | | Other Local Revenue (General Revenues) |
| 8699 | (2000-9999) | | | | | | | | Other Local Revenue (Program Revenues) |
| 8799 | (0000-1999) | | | | | | | | Other Transfers In from All Others (General Revenues) |
| 8799 | (2000-9999) | | | | | | | | Other Transfers In from All Others (Program Revenues) |
| 8919 | | 0 | | | | | | | Interfund Transfers, Other Authorized Transfers In |
| 8965 | | | | | | | | | Transfers From Funds of Lapsed/Reorganized Districts |
| 979Z | | | | | | | | | Fund Balance/Net Position |
| TOTALS | | | | | 0 | 0 | 0 | 0 | 0 |

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|---|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|---|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| Governmental Funds (Funds 01-60) | | | | | | | | | |
| 7299 | 9200 | | - | - | | | - | - | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619 | 9300 | 636,216 | - | - | | | - | - | Other Transfers in from All Others (General Revenues) |
| 8799 | (0000-1999) | | - | - | | | - | - | Other Transfers in from All Others (Program Revenues) |
| 8799 | (2000-9999) | | - | - | | | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| 8919 | | 636,216 | - | - | | | - | - | |
| Proprietary Funds: | | | | | | | | | |
| Enterprise Funds (Funds 61-65) | | | | | | | | | |
| 7299 | 9200 | | | | | | - | - | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619 | 9300 | 0 | | | | | - | - | Other Transfers in from All Others (General Revenues) |
| 8799 | (0000-1999) | | | | | | - | - | Other Transfers in from All Others (Program Revenues) |
| 8799 | (2000-9999) | | | | | | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| 8919 | | 0 | | | | | - | - | |
| Proprietary Funds: | | | | | | | | | |
| Internal Service Funds (Funds 66-70) | | | | | | | | | |
| 7299 | 9200 | | | | | | - | - | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619 | 9300 | 0 | | | | | - | - | Other Transfers in from All Others (General Revenues) |
| 8799 | (0000-1999) | | | | | | - | - | Other Transfers in from All Others (Program Revenues) |
| 8799 | (2000-9999) | | | | | | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| 8919 | | 0 | | | | | - | - | |
| Fiduciary Funds (Funds 71-95) | | | | | | | | | |
| 7299 | 9200 | | | | | | - | - | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619 | 9300 | 0 | | | | | - | - | Other Transfers in from All Others |
| 8799 | | | | | | | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| 8919 | | 0 | | | | | - | - | |
| TOTALS | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|----------------------|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| Governmental Funds (Funds 01-60) | | | | | | | | | |
| 9200 | | | - | - | | | - | - | Accounts Receivable |
| 9310 | | 489,221 | - | - | | | - | - | Due from Other Funds |
| 9500 | | | - | - | | | - | - | Accounts Payable |
| 9610 | | 489,221 | - | - | | | - | - | Due to Other Funds |
| Proprietary Funds: Enterprise Funds (Funds 61-65) | | | | | | | | | |
| 9200 | | | | | | | - | - | Accounts Receivable |
| 9310 | | 0 | | | | | - | - | Due from Other Funds |
| 9500 | | | | | | | - | - | Accounts Payable |
| 9610 | | 0 | | | | | - | - | Due to Other Funds |
| Proprietary Funds: Internal Service Funds (Funds 66-70) | | | | | | | | | |
| 9200 | | | | | | | - | - | Accounts Receivable |
| 9310 | | 0 | | | | | - | - | Due from Other Funds |
| 9500 | | | | | | | - | - | Accounts Payable |
| 9610 | | 0 | | | | | - | - | Due to Other Funds |
| Fiduciary Funds (Funds 71-95) | | | | | | | | | |
| 9200 | | | | | | | - | - | Accounts Receivable |
| 9310 | | 0 | | | | | - | - | Due from Other Funds |
| 9500 | | | | | | | - | - | Accounts Payable |
| 9610 | | 0 | | | | | - | - | Due to Other Funds |
| TOTALS | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Entry CE019 Elimination of Internal Transfers

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

| Object | Function (Resource) | Extracted Data, net of CE017 | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|---|------------------------|---------------------------------|---|---------|---------------------|--------|---------------------|---------|---|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| Governmental Funds (Funds 01-60) | | | | | | | | | |
| 7611 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, From General Fund to Child Development Fund |
| 7612 | 9300 | 206,837 | - | 206,837 | - | - | - | 206,837 | Interfund Transfers, Between General Fund and Special Reserve Fund |
| 7613 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, To State School Building Fund/County School Facility Fund |
| 7614 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund |
| 7615 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund |
| 7616 | 9300 | 96,942 | - | 96,942 | - | - | - | 96,942 | Interfund Transfers, From General Fund to Cafeteria Fund |
| 7619 | 9300 | 636,216 | - | 636,216 | - | - | - | 636,216 | Interfund Transfers, Other Authorized Interfund Transfers Out |
| 8911 | | 0 | - | - | - | - | - | - | Interfund Transfers, To Child Development Fund from General Fund |
| 8912 | | 206,837 | 206,837 | - | - | - | - | - | Interfund Transfers, Between General Fund and Special Reserve Fund |
| 8913 | | 0 | - | - | - | - | - | - | Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds |
| 8914 | | 0 | - | - | - | - | - | - | Interfund Transfers, To General Fund From Bond Interest and Redemption Fund |
| 8915 | | 0 | - | - | - | - | - | - | Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds |
| 8916 | | 96,942 | 96,942 | - | - | - | - | - | Interfund Transfers, To Cafeteria Fund From General Fund |
| 8919 | | 636,216 | 636,216 | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| Proprietary Funds: | | | | | | | | | |
| Enterprise Funds (Funds 61-65) | | | | | | | | | |
| 7619 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers Out |
| 8916 | | 0 | - | - | - | - | - | - | Interfund Transfers, To Cafeteria Fund From General Fund |
| 8919 | | 0 | - | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| Internal Service Funds (Funds 66-70) | | | | | | | | | |
| 7619 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers Out |
| 8919 | | 0 | - | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| Fiduciary Funds (Funds 71-95) | | | | | | | | | |
| 7619 | 9300 | 0 | - | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers Out |
| 8919 | | 0 | - | - | - | - | - | - | Interfund Transfers, Other Authorized Interfund Transfers In |
| TOTALS | | | 939,995 | 939,995 | 0 | 0 | 939,995 | 939,995 | |

Entry CE020 Elimination of Internal Balances

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

| Object | Function (Resource) | Extracted Data, net of CE018 | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|---|---------------------|------------------------------|--------------------------------------|---------|------------------|--------|------------------|---------|----------------------|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| Governmental Funds (Funds 01-60) | | | | | | | | | |
| 9310 | | 488,221 | - | 488,221 | | | - | 488,221 | Due From Other Funds |
| 9610 | | 488,221 | 488,221 | - | | | 488,221 | - | Due To Other Funds |
| Proprietary Funds: Enterprise Funds (Funds 61-65) | | | | | | | | | |
| 9310 | | 0 | - | - | | | - | - | Due From Other Funds |
| 9610 | | 0 | - | - | | | - | - | Due To Other Funds |
| Proprietary Funds: Internal Service Funds (Funds 66-70) | | | | | | | | | |
| 9310 | | 0 | - | - | | | - | - | Due From Other Funds |
| 9610 | | 0 | - | - | | | - | - | Due To Other Funds |
| Fiduciary Funds (Funds 71-95) | | | | | | | | | |
| 9310 | | 0 | - | - | | | - | - | Due From Other Funds |
| 9610 | | 0 | - | - | | | - | - | Due To Other Funds |
| TOTALS | | | 488,221 | 488,221 | 0 | 0 | 488,221 | 488,221 | |

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|---------------|---------------------|----------------|--------------------------------------|--------|------------------|---------|------------------|---------|--|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 1000 | | | | | | | | Instruction |
| n/a | 2100 | | | | | | | 101,050 | Instructional Supervision and Administration |
| n/a | 2420 | | | | | | | - | Instructional Library, Media and Technology |
| n/a | 2700 | | | | | | | - | School Site Administration |
| n/a | 3600 | | | | | | | - | Home-to-School Transportation |
| n/a | 3700 | | | | | | | - | Food Services |
| n/a | 3900 | | | | | | | - | All Other Pupil Services |
| n/a | 4000 | | | | | | | - | Ancillary Services |
| n/a | 5000 | | | | | | | - | Community Services |
| n/a | 6000 | | | | | | | - | Enterprise Activities |
| n/a | 7200 | | | | | | | - | All Other General Administration |
| n/a | 7700 | | | | | | | - | Centralized Data Processing |
| n/a | 8100 | | | | | | | - | Plant Services |
| 9664 | | | | | 101,050 | | | 101,050 | Net OPEB Obligation |
| TOTALS | | | | | 101,050 | 101,050 | 101,050 | 101,050 | |

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

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

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|---------------------------------|-------------------|---|---------|---------------------|---------|---------------------|---------|---|
| | | | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 1000 | | | 477,577 | | | | 477,577 | Instruction |
| n/a | 2100 | | | | | | | | Instructional Supervision and Administration |
| n/a | 2420 | | | 9,574 | | | | 9,574 | Instructional Library, Media and Technology |
| n/a | 2700 | | | 16,446 | | | | 16,446 | School Site Administration |
| n/a | 3600 | | | | | | | | Home-to-School Transportation |
| n/a | 3700 | | | 8,120 | | | | 8,120 | Food Services |
| n/a | 3900 | | | 39,749 | | | | 39,749 | All Other Pupil Services |
| n/a | 4000 | | | 4,923 | | | | 4,923 | Ancillary Services |
| n/a | 5000 | | | | | | | | Community Services |
| n/a | 6000 | | | | | | | | Enterprise Activities |
| n/a | 7200 | | | 20,187 | | | | 20,187 | All Other General Administration |
| n/a | 7700 | | | 7,660 | | | | 7,660 | Centralized Data Processing |
| n/a | 8100 | | | 15,763 | | | | 15,763 | Plant Services |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | General Revenues: Federal and State Aid Not Restricted to Specific Purposes |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | General Revenues: Interagency Revenue |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | General Revenues: Miscellaneous |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | Program Revenues: Charges for Services |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | Program Revenues: Operating Grants and Contributions |
| 8XXX | [ranges per Fund Consolidation] | | | | | | | | Program Revenues: Capital Grants and Contributions |
| 9669 | | | | 599,999 | | | | 599,999 | Other General Long-Term Debt |
| TOTALS | | | | 599,999 | | 599,999 | | 599,999 | |

Entry CE023 Employer's Net Pension Liability and Pension Expense

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|---------------------|----------------|--------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 1000 | | | | | | | | | Instruction |
| n/a | 2100 | | | | | | | | | Instructional Supervision and Administration |
| n/a | 2420 | | | | | | | | | Instructional Library, Media and Technology |
| n/a | 2700 | | | | | | | | | School Site Administration |
| n/a | 3600 | | | | | | | | | Home-to-School Transportation |
| n/a | 3700 | | | | | | | | | Food Services |
| n/a | 3900 | | | | | | | | | All Other Pupil Services |
| n/a | 4000 | | | | | | | | | Ancillary Services |
| n/a | 5000 | | | | | | | | | Community Services |
| n/a | 6000 | | | | | | | | | Enterprise Activities |
| n/a | 7200 | | | | | | | | | All Other General Administration |
| n/a | 7700 | | | | | | | | | Centralized Data Processing |
| n/a | 8100 | | | | | | | | | Plant Services |
| 9490 | | | | | | | | | | Deferred Outflows of Resources - pensions only |
| 9663 | | | | | | | | | | Net Pension Liability (Asset) |
| 9690 | | | | | | | | | | Deferred Inflows of Resources - pensions only |
| TOTALS | | | | | | | | | | |

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

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

| Object | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|-----------|---------------------|----------------|--------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| 3100-3299 | 1000 | 1,030,992 | | 1,030,992 | | | | | | Instruction |
| 3100-3299 | 2100 | 17,123 | | 17,123 | | | | | | Instructional Supervision and Administration |
| 3100-3299 | 2420 | 37,278 | | 37,278 | | | | | | Instructional Library, Media and Technology |
| 3100-3299 | 2700 | 197,784 | | 197,784 | | | | | | School Site Administration |
| 3100-3299 | 3600 | 0 | | | | | | | | Home-to-School Transportation |
| 3100-3299 | 3700 | 30,211 | | 30,211 | | | | | | Food Services |
| 3100-3299 | 3900 | 152,602 | | 152,602 | | | | | | All Other Pupil Services |
| 3100-3299 | 4000 | 61,042 | | 61,042 | | | | | | Ancillary Services |
| 3100-3299 | 5000 | 0 | | | | | | | | Community Services |
| 3100-3299 | 6000 | 0 | | | | | | | | Enterprise Activities |
| 3100-3299 | 7200 | 83,387 | | 83,387 | | | | | | All Other General Administration |
| 3100-3299 | 7700 | 9,809 | | 9,809 | | | | | | Centralized Data Processing |
| 3100-3299 | 8100 | 172,274 | | 172,274 | | | | | | Plant Services |
| 9490 | | | | 1,792,502 | | | | 1,792,502 | | Deferred Outflows of Resources - pensions only |
| TOTALS | | 1,792,502 | | 1,792,502 | | | | 1,792,502 | | |

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

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

| Objct. | Function (Resource) | Extracted Data | | Default Conversion of Extracted Data | | User Adjustments | | Conversion Entry | | Account Description |
|--------|------------------------|----------------|--------|---|--------|---------------------|--------|---------------------|--------|--|
| | | Debit | Credit | Debit | Credit | Debit | Credit | Debit | Credit | |
| n/a | 1000 | | | | | | | | | Instructional Supervision and Administration |
| n/a | 2100 | | | | | | | | | Instructional Library, Media and Technology |
| n/a | 2420 | | | | | | | | | School Site Administration |
| n/a | 2700 | | | | | | | | | Home-to-School Transportation |
| n/a | 3600 | | | | | | | | | Food Services |
| n/a | 3700 | | | | | | | | | All Other Pupil Services |
| n/a | 3900 | | | | | | | | | Ancillary Services |
| n/a | 4000 | | | | | | | | | Community Services |
| n/a | 5000 | | | | | | | | | Enterprise Activities |
| n/a | 6000 | | | | | | | | | All Other General Administration |
| n/a | 7200 | | | | | | | | | Centralized Data Processing |
| n/a | 7700 | | | | | | | | | Plant Services |
| n/a | 8100 | | | | | | | | | All Other State Revenue (Program Revenues) |
| 8690 | (2000-9999) | | | | | | | | | |
| TOTALS | | | | | | | | | | |

By Function

| Fund | Resource | Project Year | Goal | Function | Object | Value |
|--|----------|--------------|------|----------|--------|------------|
| 01 | 3550 | 5 | 3800 | 1000 | 6400 | 5,860.45 |
| Total, Instruction (Functions 1000-1999) | | | | | | 5,860.45 |
| Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700) | | | | | | 0.00 |
| Total, Instructional Library, Media, and Technology (Function 2420) | | | | | | 0.00 |
| Total, School Site Administration (Function 2700) | | | | | | 0.00 |
| Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700) | | | | | | 0.00 |
| Total, Home-to-School Transportation (Function 3600) | | | | | | 0.00 |
| Total, Food Services (Function 3700) | | | | | | 0.00 |
| Total, Ancillary Services (Functions 4000-4999) | | | | | | 0.00 |
| Total, Community Services (Functions 5000-5999) | | | | | | 0.00 |
| Total, Enterprise Activities (Functions 6000-6999) | | | | | | 0.00 |
| Total, All Other General Administration (Functions 7000-7999 except 7700) | | | | | | 0.00 |
| Total, Centralized Data Processing (Function 7700) | | | | | | 0.00 |
| Total, Plant Services (Functions 8000-8999 except 8500) | | | | | | 0.00 |
| 01 | 0000 | 0 | 0000 | 8500 | 6400 | 41,880.39 |
| 01 | 0000 | 0 | 1110 | 8500 | 6400 | 10,185.55 |
| 01 | 7405 | 0 | 1110 | 8500 | 6200 | 1,695.00 |
| 01 | 9010 | 0 | 1110 | 8500 | 5800 | 8,557.78 |
| 01 | 9010 | 0 | 1110 | 8500 | 6400 | 9,000.00 |
| 13 | 9010 | 0 | 0000 | 8500 | 6400 | 8,739.04 |
| 14 | 0000 | 0 | 0000 | 8500 | 6170 | 117,000.00 |
| 14 | 8150 | 0 | 0000 | 8500 | 6200 | 68,857.00 |
| 25 | 0000 | 0 | 0000 | 8500 | 6100 | 16,370.00 |
| 25 | 0000 | 0 | 0000 | 8500 | 6170 | 67,013.00 |
| 25 | 0000 | 0 | 0000 | 8500 | 6200 | 20,830.73 |
| 40 | 6230 | 0 | 0000 | 8500 | 6200 | 337,963.53 |
| 40 | 6230 | 0 | 0000 | 8500 | 6400 | 19,938.55 |

By Function

| Fund | Resource | Project Year | Goal | Function | Object | Value |
|--|-----------------|-------------------------|-------------|-----------------|---------------|--------------------------|
| 40 | 9010 | 0 | 0000 | 8500 | 6170 | 97,661.34 |
| 40 | 9010 | 0 | 0000 | 8500 | 6200 | 4,550.00 |
| 40 | 9010 | 0 | 0000 | 8500 | 6400 | <u>40,107.11</u> |
| Total, Facilities Acquisition and Construction (Function 8500) | | | | | | <u>870,349.02</u> |
| | | | | | | <u><u>876,209.47</u></u> |

By Object

| <u>Fund</u> | <u>Resource</u> | <u>Project Year</u> | <u>Goal</u> | <u>Function</u> | <u>Object</u> | <u>Value</u> |
|--|-----------------|-------------------------|-------------|-----------------|---------------|-------------------|
| Total, Certificated Personnel Salaries (Objects 1000-1999) | | | | | | <u>0.00</u> |
| Total, Classified Personnel Salaries (Objects 2000-2999) | | | | | | <u>0.00</u> |
| Total, Employee Benefits (Objects 3000-3999) | | | | | | <u>0.00</u> |
| Total, Books and Supplies (Objects 4000-4999 except 4400) | | | | | | <u>0.00</u> |
| Total, Noncapitalized Equipment (Object 4400) | | | | | | <u>0.00</u> |
| 01 | 9010 | 0 | 1110 | 8500 | 5800 | 8,557.78 |
| Total, Services and Other Operating Expenditures (Objects 5000-5999) | | | | | | <u>8,557.78</u> |
| 25 | 0000 | 0 | 0000 | 8500 | 6100 | 16,370.00 |
| Total, Land (Object 6100) | | | | | | <u>16,370.00</u> |
| 14 | 0000 | 0 | 0000 | 8500 | 6170 | 117,000.00 |
| 25 | 0000 | 0 | 0000 | 8500 | 6170 | 67,013.00 |
| 40 | 9010 | 0 | 0000 | 8500 | 6170 | 97,661.34 |
| Total, Land Improvements (Object 6170) | | | | | | <u>281,674.34</u> |
| 01 | 7405 | 0 | 1110 | 8500 | 6200 | 1,695.00 |
| 14 | 8150 | 0 | 0000 | 8500 | 6200 | 68,857.00 |
| 25 | 0000 | 0 | 0000 | 8500 | 6200 | 20,830.73 |
| 40 | 6230 | 0 | 0000 | 8500 | 6200 | 337,963.53 |
| 40 | 9010 | 0 | 0000 | 8500 | 6200 | 4,550.00 |
| Total, Buildings and Improvement of Buildings (Object 6200) | | | | | | <u>433,896.26</u> |
| Total, Books and Media for New School Libraries (Object 6300) | | | | | | <u>0.00</u> |
| 01 | 0000 | 0 | 0000 | 8500 | 6400 | 41,880.39 |
| 01 | 0000 | 0 | 1110 | 8500 | 6400 | 10,185.55 |
| 01 | 3550 | 5 | 3800 | 1000 | 6400 | 5,860.45 |
| 01 | 9010 | 0 | 1110 | 8500 | 6400 | 9,000.00 |
| 13 | 9010 | 0 | 0000 | 8500 | 6400 | 8,739.04 |
| 40 | 6230 | 0 | 0000 | 8500 | 6400 | 19,938.55 |
| 40 | 9010 | 0 | 0000 | 8500 | 6400 | 40,107.11 |
| Total, Equipment (Object 6400) | | | | | | <u>135,711.09</u> |
| Total, Equipment Replacement (Object 6500) | | | | | | <u>0.00</u> |
| | | | | | | <u>876,209.47</u> |