

Hayward Unified School District Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.

Board Priority #1

Financial and operational decisions will be driven by student success and district priorities and goals.



HAYWARD UNIFIED SCHOOL DISTRICT

2014-2015 UNAUDITED ACTUALS

September 16, 2015

Board of Trustees

Mr. John Taylor, President

Dr. Annette Walker, Vice President

Ms. Lisa Brunner, Clerk

Mr. William McGee, Member

Dr. Luis Reynoso, Member

District Administration

Mr. Stanley “Data” Dobbs, Superintendent/CEO

Dr. Matt Wayne, Assistant Superintendent Educational Services

Ms. Dawn Riccoboni, Assistant Superintendent Business Services

Ms. Leticia Salinas, Assistant Superintendent Human Resources

Ms. Chien Wu-Fernandez, Assistant Superintendent Student/Community Services

UNAUDITED ACTUALS
BOARD SUMMARY
AND
CERTIFICATION

Board Meeting Date: 09/16/15
Consent: X
Yes No

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services

SUBMITTED BY: Dawn D. Riccoboni, Asst. Superintendent Business Services
Luci Rogers, Chief Financial Officer

SUBJECT: FY 2014-15 UNAUDITED ACTUALS FINANCIAL REPORT

PRIORITY: Financial and Operational decisions will be driven by student success and District priorities

BOARD GOAL: Goal #1.2 – Provide safe, clean and modern facilities.
(LCAP priority 1)

PURPOSE OF PRESENTATION:

The Unaudited Actuals report has been prepared in accordance with Education Code Section 41010 and is being presented for review and acceptance.

HISTORY/BACKGROUND:

The District is required to close its books for the fiscal year and submit its financial statements to the Alameda County Office of Education (ACOE) in September. After review, the ACOE will forward the report to the California Department of Education (CDE).

The report is prepared using the CDE's required Standardized Account Code Structure (SACS) financial statement reporting format. The Unaudited Actuals reports the District's actual financial activity for the 2014-15 fiscal year, and the District's beginning fund and cash balances for the 2015-16 year.

IMPLEMENTATION:

The Unaudited Actuals Report will be submitted to the ACOE by September 17, 2015 for the required review and submission to the CDE by October 15, 2015. The report will be audited by the District's independent auditor in September 2015, and the final Audited Financial Report will be presented to the Governing Board in January 2016.

RECOMMENDATION:

It is recommended that the Governing Board review and accept the 2014-15 Unaudited Actuals financial report as presented.

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 16, 2015

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Jeff Potter
Name
Executive Director
Title
510-670-4277
Telephone
jpotter@acoe.org
E-mail Address

For School District:

Luci Rogers
Name
Chief Financial Officer
Title
510-784-2613
Telephone
lr Rogers@husd.us
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)	64.83%
	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	\$118,720,219.61
	Appropriations Subject to Limit	\$118,720,219.61
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	5.06%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

**UNAUDITED ACTUALS
POWERPOINT PRESENTATION
AND
ANALYSIS**



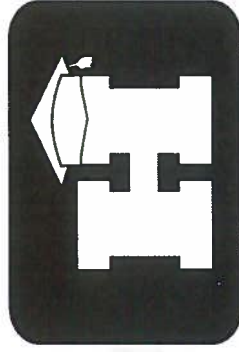
Hayward Unified School District

Building a culture of success

2014-15 UNAUDITED ACTUALS



Made in



Hayward

Stanley Dobbs, Superintendent

Business Services

Dawn Riccoboni
Assistant Superintendent

Luci Rogers
Chief Financial Officer

September 16, 2015

2014-15 GENERAL FUND YEAR END CASH AND RECEIVABLE BALANCES

Unrestricted Cash Balance	\$10,898,154
Restricted Cash Balance	<u>(419,314)</u>
TOTAL CASH in County Treasury	\$10,478,840
Unrestricted A/R and Due From Balance	\$6,075,359
Restricted A/R Balance	<u>8,440,931</u>
TOTAL ACCOUNTS RECEIVABLE	\$14,516,290

2014-15 General Fund Unaudited Actuals

Summary of Annual Results

	Unrestricted	Restricted
Total Revenues	\$ 167,803,604	\$46,568,112
Total Expenditures	(141,954,054)	(81,412,580)
Total Transfers Out	(559,079)	-0-
Total Contributions	<u>(29,392,566)</u>	<u>29,392,566</u>
Net Impact to Fund Balance	\$(4,102,095)	\$(5,451,902)

UNAUDITED ACTUALS 2014-15

Unrestricted - Comparison to Estimated Actuals

	UNAUDITED ACTUALS	ESTIMATED ACTUALS	Variance	%
LCFF Sources	159,866,793	159,733,464	133,329	0%
Other State Revenue	5,366,836	5,326,220	40,616	1%
Other Local Revenue	<u>2,569,975</u>	<u>2,435,028</u>	<u>134,947</u>	<u>6%</u> (1)
Total Revenues	167,803,604	167,494,712	308,892	0%
Certificated Salaries	87,312,644	86,979,515	333,129	0%
Classified Salaries	20,725,877	20,322,327	403,550	2%
Employee Benefits	17,816,736	17,777,690	39,046	0%
Books & Supplies	2,712,326	3,679,617	(967,291)	-26% (2)
Services & Other Operating Expenses	11,278,310	11,922,901	(644,591)	-5% (3)
Capital Outlay	170,757	186,798	(16,041)	-9%
Other Outgo (excluding indirect)	3,752,125	3,752,125	-	0%
Transfers of Indirect Costs	<u>(1,814,721)</u>	<u>(2,049,513)</u>	<u>235,292</u>	<u>-11%</u> (4)
Total Expenditures	141,954,054	142,571,460	(616,906)	0%
Transfers Out	(559,079)	(130,174)	(448,325)	344% (5)
Contributions	<u>(29,392,566)</u>	<u>(29,296,330)</u>	<u>(96,236)</u>	<u>0%</u>
Total Other Sources/Uses	(29,951,645)	(29,426,504)	(544,561)	2%
Increase(Decrease) in Fund Balance	(4,102,095)	(4,503,252)	381,237	-8%

(1) Increase due to receipt of Office Depot class action settlement proceeds.

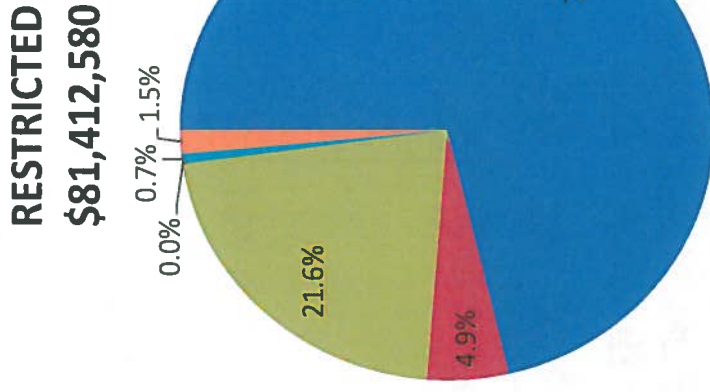
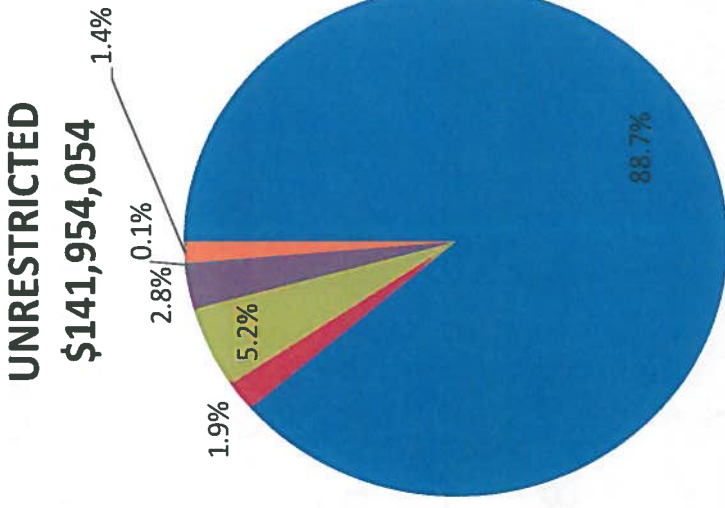
(2) Savings primarily due to textbook purchases moved to Lottery funds and cost avoidance.

(3) Savings due to purchase/services delays to new fiscal year and cost avoidance.

(4) Decrease due primarily to unearned restricted program amounts that will carryover to 2015-16.

(5) Unanticipated contributions to Fund 13 to cover uncollected student accounts and to Fund 12 to cover expenses in excess of contract earnings.

2014-15 GENERAL FUND UNAUDITED ACTUALS EXPENDITURES



- Salaries & Benefits
- Materials & Supplies
- Services & Other Operating
- Utilities
- Capital Outlay
- Other Outgo

UNAUDITED ACTUALS

SUMMARY OF SERVICES AND OTHER OPERATING (OBJECT CODES 5000-5999)

Description	Unrestricted	Restricted	Total
Special Ed NPS/NPA	-	7,004,785	7,004,785
Special Ed Transportation	-	5,317,588	5,317,588
Title I SES	-	784,628	784,628
Other Board Approved Contracts	1,960,791	1,393,699	3,354,490
Maintenance Contracts	-	961,423	961,423
Utilities	3,935,391	122,267	4,057,658
Property and Liability Insurance	921,389	-	921,389
Xerox Copier/Printer Contract	852,330	-	852,330
Software Licenses	738,273	476,234	1,214,507
Inter-Agency Contracts	644,276	65,715	709,991
Phone and Internet Service	568,096	63,961	632,057
Conferences/Workshops	285,790	232,372	518,162
Contracts Less Than \$5000	148,325	228,556	376,881
Other	1,223,649	913,610	2,137,259
TOTAL SUMMARY	11,278,310	17,564,838	28,843,148



Hayward Unified School District

Building a culture of success

UNAUDITED ACTUALS UNRESTRICTED ENDING FUND BALANCE COMPARISON

	ADOPTED 2014-15 06/22/14	FIRST INTERIM 12/10/14	SECOND INTERIM 03/11/15	ESTIMATED ACTUALS 06/24/15	UNAUDITED ACTUALS 09/16/15	ADOPTED 2015-16 06/24/15
Beginning Balance	8,222,914	8,222,914	8,222,914	8,222,914	8,222,914	4,120,820
Revenues Projected	162,703,452	166,941,331	166,772,758	167,494,712	167,803,604	200,867,480
Expenses Projected	(139,873,222)	(141,738,086)	(142,436,681)	(142,571,460)	(141,954,054)	(157,246,147)
Transfers Out	(330,000)	-	-	(130,174)	(559,079)	-
Contributions	(27,385,104)	(27,385,104)	(28,570,984)	(29,296,330)	(29,392,566)	(33,403,154)
Projected Ending Balance	3,338,040	6,041,055	3,988,007	3,719,663	4,120,820	14,338,999
Components of Ending Fund Balance						
Revolving Cash/Stores Inventory	234,588	234,588	178,000	173,775	125,855	173,775
Prepaid Expenditures	-	-	-	-	676,582	-
Other Assignments	43,893	-	-	194,552	43,893	7,063,547
Reserve for Economic Uncertainties	3,059,559	5,806,467	3,810,007	3,351,336	3,274,490	6,952,132
Unassigned/Unappropriated Amount	-	-	-	-	-	149,545
Projected Ending Balance	3,338,040	6,041,055	3,988,007	3,719,663	4,120,820	14,338,999

UNAUDITED ACTUALS

CONTRIBUTIONS/TRANSFERS FROM UNRESTRICTED GENERAL FUND TO SPECIAL EDUCATION

Object Code Title	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013-14	Unaudited Actual 2014-15	Proposed Budget 2015-16
Transfer									
Contribution from Unrestricted	4,359,753 7,733,236	4,290,560 9,106,073	3,107,915 8,394,085	3,602,526 9,810,453	3,691,527 10,010,367	2,601,032 12,868,575	- 21,069,079	- 25,573,234	- 26,448,154
Total	\$ 12,092,989	\$ 13,396,633	\$ 11,502,000	\$ 13,412,979	\$ 13,701,894	\$ 15,469,607	\$ 21,069,079	\$ 25,573,234	\$ 26,448,154
# Students (December)	2,292	2,276	2,161	1,978	1,967	2,050	2,287	2,415	2,415
Contribution Per Student	\$ 5,276	\$ 5,886	\$ 5,323	\$ 6,781	\$ 6,966	\$ 7,546	\$ 9,213	\$ 10,589	\$ 10,952

Note:

In 2009/10, approximately \$2,000,000 in ARRA Special Education IDEA funds were used to reduce the contribution needed from the Unrestricted General Fund.

The number of Special Education Students has increased by 5% since 2007-08, but the general fund contribution required to serve their needs has more than doubled, up 112%.

UNAUDITED ACTUALS

HISTORY AND PROJECTION OF UNRESTRICTED FUND BALANCE

	Year Ended	Fund Balance	Net Increase (Decrease) in Fund Balance	One-Time Mandate Reimbursement included in Reserves	Reserve Balance Without One- Time Mandate Reimbursement
Audited Actuals	6/30/2007	25,519,709	9,487,957	1,760,041	23,759,668
Audited Actuals	6/30/2008	21,989,923	(3,529,786)	65,587	21,924,336
Audited Actuals	6/30/2009	15,551,120	(6,438,803)	-	15,551,120
Audited Actuals	6/30/2010	11,551,222	(3,999,898)	-	11,551,222
Audited Actuals	6/30/2011	18,876,649	7,325,427	906,119	17,970,530
Audited Actuals	6/30/2012	19,161,450	284,801	405,550	18,755,900
Audited Actuals	6/30/2013	16,710,142	(2,451,308)	40,788	16,669,354
Audited Actuals	6/30/2014	8,222,915	(8,487,227)	-	8,222,915
Unaudited Actuals	6/30/2015	4,120,820	(4,102,094)	1,331,311	2,789,509
Adopted Budget**	6/30/2016	14,338,999	10,218,179	11,840,506	2,498,493

**Amount includes \$1.4 million in one-time funds to be reduced at First Interim

2014-15 Unaudited Actuals

Fund 11 – Adult Education

Total Revenues	\$ 3,364,434
Total Expenditures	<u>(3,448,157)</u>
Net Impact to Fund Balance	(83,723)

- Adult Education used reserves to cover its expenditures. Reserve balance is low at \$6,614. The District provided the required 2012-13 level of funding to Adult Education: \$1,400,846 from its LCFF Sources.
- Higher revenues in 2015-16 are anticipated, keeping the risk of general fund contribution low.

2014-15 Unaudited Actuals

Fund 12 – Child Development

Total Revenues	\$ 3,256,037
Total Expenditures	(3,475,369)
General Fund Contribution	<u>216,419</u>
Net Impact to Fund Balance	(2,913)

Contract earnings were not sufficient to cover Fund 12 costs. As a result, reserves were depleted and a \$216,419 general fund contribution was required. However, due to indirect costs of \$156,532, the net cost to the general fund to support the child development programs was \$59,887.

2014-15 Unaudited Actuals

Fund 13 – Cafeteria Special Revenue

Total Revenues	\$ 8,362,500
Total Expenditures	(9,020,407)
General Fund Contribution	<u>281,864</u>
Net Impact to Fund Balance	(376,043)

At the end of 2014-15, the Cafeteria Fund’s reserves were in excess of the amount allowable. However, due to salary increases, the reserves will be reduced to the amount allowable by the end of 2015-16. The Food Services Director is looking for ways to reduce costs in 2016-17 in order to maintain adequate reserves in future years. The \$281,864 general fund contribution was required to cover the costs of uncollectible student accounts; the amount is less than the indirect costs paid to the general fund.

2014-15 Unaudited Actuals

Fund 21 – Building Fund – Measures I and L

Total Revenues \$ 105,962

Total Expenditures (5,089,584)

General Fund Contribution 60,797

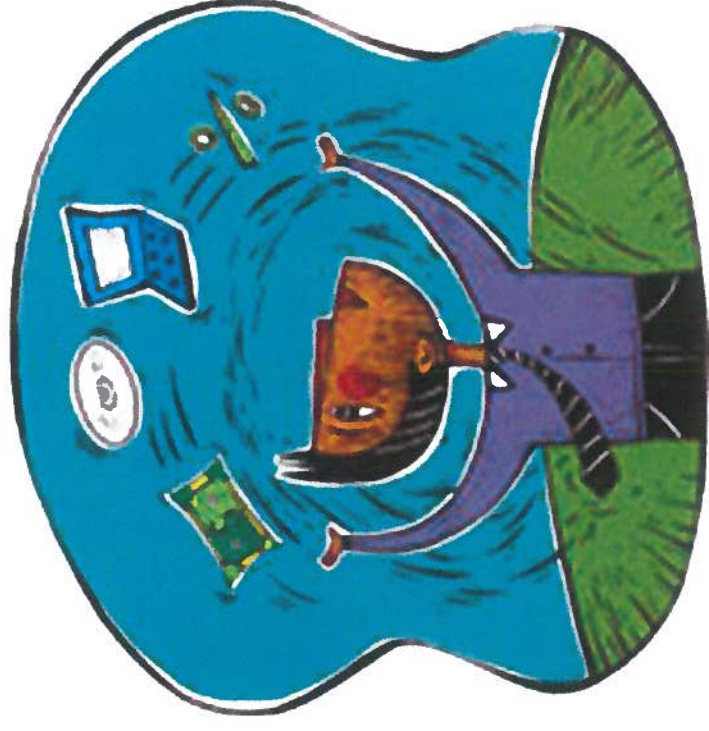
Net Impact to Fund Balance (4,922,824)

Measure I has an \$18.4 million ending fund balance and a board-approved plan for its use.

The general fund contribution was needed to temporarily cover Measure L costs until the bond proceeds were received in 2015-16.

- **Staff recommendations to the Board:**
 - Accept the Unaudited Actual Financial Report as Submitted
 - Sign the required School District Certification
- **Alameda County Office of Education will:**
 - Review the 2014-15 Unaudited Actual Report for accuracy and compliance to Ed Code
- **Crowe Horwath will:**
 - Examine the unaudited actual results and perform tests to determine if they present fairly, in all material respects, the financial position of the district.
 - File the Audited Financial Statements and their audit report to the State by December 15, 2015
 - Present the report to the Board in January 2016

Board Questions/Comments



Hayward Unified School District

UNAUDITED ACTUALS 2014-15

Unrestricted - Comparison of Unaudited Actuals, Estimated Actuals and Proposed Budget

	Estimated Actuals	Variance	%	Unaudited Actuals	Variance	%	Proposed Budget
LCFF Sources	159,733,464	133,329	0% (1)	159,866,793	22,680,919	14% (2)	182,547,712
Other State Revenue	5,326,220	40,616	1%	5,366,836	10,590,636	197% (3)	15,957,472
Other Local Revenue	2,435,028	134,947	6%	2,569,975	(207,678)	-8%	2,362,297
Total Revenues	167,494,712	308,892	0%	167,803,604	33,063,876	20%	200,867,480
Expenditures:							
Certificated Salaries	86,979,515	333,129	0%	87,312,644	6,101,073	7% (4)	93,413,717
Classified Salaries	20,322,327	403,550	2%	20,725,877	1,946,843	9% (4)	22,672,719
Employee Benefits	17,777,690	39,046	0%	17,816,736	4,011,706	23% (5)	21,828,442
Books & Supplies	3,679,617	(967,291)	-26% (6)	2,712,326	2,084,892	77% (6)	4,797,218
Services & Other Operating Expenses	11,922,901	(644,591)	-5% (6)	11,278,310	1,330,378	12% (6)	12,608,688
Capital Outlay	186,798	(16,041)	-9%	170,757	(136,757)	-80%	34,000
Other Outgo (excluding indirect)	3,752,125	-	0%	3,752,125	(11,313)	0%	3,740,812
Transfers of Indirect Costs	(2,049,513)	234,792	-11%	(1,814,721)	(34,728)	2%	(1,849,449)
Total Expenditures	142,571,460	(617,406)	0%	141,954,054	15,292,093	11%	157,246,147
Transfers Out	(130,174)	(428,905)	329%	(559,079)	559,079	-	-
Contributions	(29,296,330)	(96,236)	0%	(29,392,566)	(4,010,588)	14% (7)	(33,403,154)
Total Other Sources/Uses	(29,426,504)	(525,141)	2%	(29,951,645)	(3,451,509)	12%	(33,403,154)
Increase(Decrease) in Fund Balance	(4,503,252)	401,157	-9%	(4,102,095)	14,320,274		10,218,179

(1) Increase due to Annual ADA and LCFF adjustments.

(2) Increase due to higher LCFF Gap Closed % per May Revise - from 29.97% to 53.08%

(3) Increase due to one-time state funds - characterized by Governor as paying off old mandate reimbursements due the District.**

(4) Increases due to 5% Salary Adj in 2015-16 and added staff in 2015-16.

(5) Increase due to 5% Salary Adj plus increases in STRS and PERS rates.

(6) Savings in last quarter of 2014-15 due to purchase/services delays; restoration of budgets in 2015-16.

(7) Unanticipated contributions to Fund 13 to cover uncollected student accounts and to Fund 12 to cover expenses higher than contract earnings.

(8) Increased unrestricted general fund contribution to Special Education and Routine Restricted Maintenance.

**Amount reduced per 45-Day Revise. Updates will be shown at First Interim

**HAYWARD UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS**

SUMMARY OF SERVICES AND OTHER OPERATING (OBJECT CODES 5000-5999)

Description	Unrestricted	Restricted	Total
Special Ed NPS/NPA	-	7,004,785	7,004,785
Special Ed Transportation	-	5,317,588	5,317,588
Title I SES	-	784,628	784,628
Other Board Approved Contracts	1,960,791	1,393,699	3,354,490
Maintenance Contracts	-	961,423	961,423
Utilities	3,935,391	122,267	4,057,658
Property and Liability Insurance	921,389	-	921,389
Xerox Copier/Printer Contract	852,330	-	852,330
Software Licenses	738,273	476,234	1,214,507
Inter-Agency Contracts	644,276	65,715	709,991
Phone and Internet Service	568,096	63,961	632,057
Conferences/Workshops	285,790	232,372	518,162
Contracts Less Than \$5000	148,325	228,556	376,881
Legal Expense	130,017	18,707	148,724
Election Expenses	128,609	-	128,609
Field Trips	126,273	123,108	249,381
Printing & Postage	79,721	61,380	141,101
Employee Assistant Program (EAP)	62,678	-	62,678
Audit Expense	52,500	-	52,500
Equipment/Facilities Rentals	39,209	170,080	209,289
Other	604,642	540,335	1,144,977
TOTAL OBJECTS 5000-5999	11,278,310	17,564,838	28,843,148

HAYWARD UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

UNRESTRICTED ENDING FUND BALANCE COMPARISON

	ADOPTED 2014-15 06/22/14	FIRST INTERIM 12/10/14	SECOND INTERIM 03/11/15	ESTIMATED ACTUALS 06/24/15	UNAUDITED ACTUALS 09/16/15	ADOPTED 2015-16 06/24/15
Beginning Balance	8,222,914	8,222,914	8,222,914	8,222,914	8,222,914	4,120,820
Revenues Projected	162,703,452	166,941,331	166,772,758	167,494,712	167,803,604	200,867,480
Expenses Projected	(139,873,222)	(141,738,086)	(142,436,681)	(142,571,460)	(141,954,054)	(157,246,147)
Transfers Out	(330,000)	-	-	(130,174)	(559,079)	-
Contributions	(27,385,104)	(27,385,104)	(28,570,984)	(29,296,330)	(29,392,566)	(33,403,154)
Projected Ending Balance	3,338,040	6,041,055	3,988,007	3,719,663	4,120,820	14,338,999
Components of Ending Fund Balance						
Revolving Cash/Stores Inventory	234,588	234,588	178,000	173,775	125,855	173,775
Prepaid Expenditures	-	-	-	-	676,582	-
Other Assignments	43,893	-	-	194,552	43,893	7,063,547
Reserve for Economic Uncertainties	3,059,559	5,806,467	3,810,007	3,351,336	3,274,490	6,952,132
Unassigned/Unappropriated Amount	-	-	-	-	-	149,545
Projected Ending Balance	3,338,040	6,041,055	3,988,007	3,719,663	4,120,820	14,338,999

**HAYWARD UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS**

HISTORY AND PROJECTION OF UNRESTRICTED FUND BALANCE

	Year Ended	Fund Balance	Net Increase (Decrease) in Fund Balance	One-Time Mandate Reimbursement included in Reserves	Reserve Balance Without One- Time Mandate Reimbursement
Audited Actuals	6/30/2007	25,519,709	9,487,957	1,760,041	23,759,668
Audited Actuals	6/30/2008	21,989,923	(3,529,786)	65,587	21,924,336
Audited Actuals	6/30/2009	15,551,120	(6,438,803)	-	15,551,120
Audited Actuals	6/30/2010	11,551,222	(3,999,898)	-	11,551,222
Audited Actuals	6/30/2011	18,876,649	7,325,427	906,119	17,970,530
Audited Actuals	6/30/2012	19,161,450	284,801	405,550	18,755,900
Audited Actuals	6/30/2013	16,710,142	(2,451,308)	40,788	16,669,354
Audited Actuals	6/30/2014	8,222,915	(8,487,227)	-	8,222,915
Unaudited Actuals	6/30/2015	4,120,820	(4,102,094)	1,331,311	2,789,509
Adopted Budget**	6/30/2016	14,338,999	10,218,179	11,840,506	2,498,493

**Amount includes \$1.4 million in one-time funds to be reduced at First Interim

HAYWARD UNIFIED SCHOOL DISTRICT

MEASURE G PARCEL TAX

MEASURE G BALLOT LANGUAGE: *To protect critical education programs, with funds that cannot be taken by the State, including: math, reading, writing, and hands-on science classes/labs; enhancing library services, technology and college preparation programs; providing programs for all students to meet State academic standards; and attracting and retaining qualified teachers.*

USE OF FUNDS:	2015-16 Proposed Budget	2014-15 Unaudited Actuals	2014-15 Estimated Actuals
K-6 Classroom Teachers to minimize redirects, combination classes, and overcrowding.	2,959,893	2,775,258	2,722,950
Classified Staff for Elementary Library Program	195,621	181,758	176,741
High School Science Labs	-	148,047	165,900
High School Teachers to reduce Algebra class sizes**	-	342,915	336,303
Secondary School Climate Support**	-	347,915	347,636
Summer English Language Learner Academy**	-	164,043	194,081
Secondary Summer School Programs**	-	488,684	518,129
TOTAL	3,155,514	4,448,620	4,461,740

** Program will continue in 2015-16 but, as identified in the LCAP, will be funded with LCFF Supplemental/Concentration funds.

NOTE: Expenditure budget includes carryover funds from prior years.

UNAUDITED ACTUALS
GENERAL FUND
FORM 01

Description			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources			8010-8099		159,866,792.90	856,440.00	160,723,232.90	182,547,712.00	865,543.00	183,413,255.00	14.1%
2) Federal Revenue			8100-8299		0.00	17,622,997.95	17,622,997.95	0.00	19,270,780.80	19,270,780.80	9.4%
3) Other State Revenue			8300-8599		5,366,835.74	11,603,428.47	16,970,264.21	15,957,471.81	5,226,907.75	21,184,379.56	24.8%
4) Other Local Revenue			8600-8799		2,569,975.66	16,485,245.48	19,055,221.14	2,362,296.63	14,291,681.10	16,653,977.73	-12.6%
5) TOTAL, REVENUES					167,803,604.30	46,568,111.90	214,371,716.20	200,867,480.44	39,654,912.65	240,522,393.09	12.2%
B. EXPENDITURES											
1) Certificated Salaries			1000-1999		87,312,644.05	26,213,961.31	113,526,605.36	93,413,717.39	22,258,162.91	115,671,880.30	1.9%
2) Classified Salaries			2000-2999		20,725,876.92	18,505,658.20	39,231,535.12	22,672,719.44	17,472,688.03	40,145,407.47	2.3%
3) Employee Benefits			3000-3999		17,816,735.64	13,337,550.64	31,154,286.28	21,828,441.71	7,806,225.76	29,634,667.47	-4.9%
4) Books and Supplies			4000-4999		2,712,325.55	4,021,890.66	6,734,216.21	4,797,217.93	4,936,909.72	9,734,127.65	44.5%
5) Services and Other Operating Expenditures			5000-5999		11,278,310.30	17,564,838.18	28,843,148.48	12,608,688.05	19,263,622.94	31,872,310.99	10.5%
6) Capital Outlay			6000-6999		170,757.23	537,961.93	708,719.16	34,000.00	1,664,919.12	1,698,919.12	139.7%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299 7400-7499		3,752,125.16	38,110.00	3,790,235.16	3,740,811.89	20,000.00	3,760,811.89	-0.8%
8) Other Outgo - Transfers of Indirect Costs			7300-7399		(1,814,720.82)	1,192,609.11	(622,111.71)	(1,849,448.97)	1,069,049.97	(780,399.00)	25.4%
9) TOTAL, EXPENDITURES					141,954,054.03	81,412,580.03	223,366,634.06	157,246,147.44	74,491,578.45	231,737,725.89	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)											
					25,849,550.27	(34,844,468.13)	(8,994,917.86)	43,621,333.00	(34,836,665.80)	8,784,667.20	-197.7%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In			8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			7600-7629		559,079.00	0.00	559,079.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses											
a) Sources			8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(29,392,566.14)	29,392,566.14	0.00	(33,403,154.30)	33,403,154.30	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(29,951,645.14)	29,392,566.14	(559,079.00)	(33,403,154.30)	33,403,154.30	0.00	-100.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,102,094.87)	(5,451,901.99)	(9,553,996.86)	10,218,178.70	(1,433,511.50)	8,784,667.20	-191.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,222,914.75	9,374,262.10	17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,222,914.75	9,374,262.10	17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,222,914.75	9,374,262.10	17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
2) Ending Balance, June 30 (E + F1e)			4,120,819.88	3,922,360.11	8,043,179.99	14,338,998.58	2,488,848.61	16,827,847.19	109.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Revolving Cash									
Stores		9712	25,854.47	0.00	25,854.47	73,774.64	0.00	73,774.64	185.3%
Prepaid Expenditures		9713	676,582.09	0.00	676,582.09	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,922,360.11	3,922,360.11	0.00	3,234,615.16	3,234,615.16	-17.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	7,063,546.78	0.00	7,063,546.78	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,274,490.32	0.00	3,274,490.32	6,952,131.78	0.00	6,952,131.78	112.3%
Unassigned/Unappropriated Amount		9790	43,893.00	0.00	43,893.00	149,545.38	(745,766.55)	(596,221.17)	-1458.4%

Description			2014-15 Unaudited Actuals			2015-16 Budget					
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS											
1) Cash											
a) in County Treasury		9110			10,898,153.57	(419,313.88)		10,478,839.69			
1) Fair Value Adjustment to Cash in County Treasury		9111			0.00	0.00		0.00			
b) in Banks		9120			0.00	0.00		0.00			
c) in Revolving Fund		9130			100,000.00	0.00		100,000.00			
d) with Fiscal Agent		9135			0.00	0.00		0.00			
e) collections awaiting deposit		9140			67,647.71	111,300.57		178,948.28			
2) Investments		9150			23,206.11	0.00		23,206.11			
3) Accounts Receivable		9200			1,651,068.05	8,440,930.62		10,091,998.67			
4) Due from Grantor Government		9290			3,443,006.00	0.00		3,443,006.00			
5) Due from Other Funds		9310			981,784.98	0.00		981,784.98			
6) Stores		9320			25,854.47	0.00		25,854.47			
7) Prepaid Expenditures		9330			676,582.09	0.00		676,582.09			
8) Other Current Assets		9340			0.00	0.00		0.00			
9) TOTAL, ASSETS					17,867,302.98	8,132,917.31		26,000,220.29			
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			13,469,267.66	3,840,819.82		17,310,087.48			
2) Due to Grantor Governments		9590			0.00	21,999.71		21,999.71			
3) Due to Other Funds		9610			277,215.44	0.00		277,215.44			
4) Current Loans		9640			0.00	0.00		0.00			
5) Unearned Revenue		9650			0.00	347,737.67		347,737.67			
6) TOTAL, LIABILITIES					13,746,483.10	4,210,557.20		17,957,040.30			
J. DEFERRED INFLOWS OF RESOURCES											
1) Deferred Inflows of Resources		9690			0.00	0.00		0.00			
2) TOTAL, DEFERRED INFLOWS					0.00	0.00		0.00			
K. FUND EQUITY											
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)					4,120,819.88	3,922,360.11		8,043,179.99			

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	91,373,683.00	0.00	91,373,683.00	116,225,959.00	0.00	116,225,959.00	27.2%
Education Protection Account State Aid - Current Year		8012	28,601,270.00	0.00	28,601,270.00	24,708,057.00	0.00	24,708,057.00	-13.6%
State Aid - Prior Years		8019	(422,725.03)	0.00	(422,725.03)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	276,534.68	0.00	276,534.68	273,651.00	0.00	273,651.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	515,639.65	0.00	515,639.65	575,154.00	0.00	575,154.00	11.5%
County & District Taxes Secured Roll Taxes		8041	28,139,200.29	0.00	28,139,200.29	28,006,515.00	0.00	28,006,515.00	-0.5%
Unsecured Roll Taxes		8042	1,809,004.65	0.00	1,809,004.65	2,236,195.00	0.00	2,236,195.00	23.6%
Prior Years' Taxes		8043	(778,613.63)	0.00	(778,613.63)	38,028.00	0.00	38,028.00	-104.9%
Supplemental Taxes		8044	941,986.15	0.00	941,986.15	614,037.00	0.00	614,037.00	-34.8%
Education Revenue Augmentation Fund (ERAF)		8045	10,673,396.55	0.00	10,673,396.55	11,475,752.00	0.00	11,475,752.00	7.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,146,164.59	0.00	3,146,164.59	2,800,585.00	0.00	2,800,585.00	-11.0%
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			164,275,540.90	0.00	164,275,540.90	186,953,933.00	0.00	186,953,933.00	13.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,493,657.00)		(1,493,657.00)	(1,400,846.00)		(1,400,846.00)	-6.2%
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	(2,915,091.00)	0.00	(2,915,091.00)	(3,005,375.00)	0.00	(3,005,375.00)	3.1%
Property Taxes Transfers		8097	0.00	856,440.00	856,440.00	0.00	865,543.00	865,543.00	1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			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)	
TOTAL, LCFF SOURCES			159,866,792.90	856,440.00	160,723,232.90	182,547,712.00	865,543.00	183,413,255.00	14.1%
FEDERAL REVENUE									
Maintenance and Operations		3110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		3131	0.00	3,083,895.28	3,083,895.28	0.00	3,632,304.91	3,632,304.91	17.8%
Special Education Discretionary Grants		3132	0.00	709,818.98	709,818.98	0.00	772,417.14	772,417.14	8.8%
Child Nutrition Programs		3220	0.00	90,883.99	90,883.99	0.00	0.00	0.00	-100.0%
Forest Reserve Funds		3260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		3270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		3280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		3281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		3285	0.00	2,081,215.05	2,081,215.05	0.00	1,585,140.66	1,585,140.66	-23.8%
Pass-Through Revenues from Federal Sources		3287	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	3290		4,542,122.03	4,542,122.03		5,156,520.00	5,156,520.00	13.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	3290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	3290		702,729.04	702,729.04		803,040.00	803,040.00	14.3%
NCLB: Title III, Immigrant Education Program	4201	3290		93,548.21	93,548.21		62,292.00	62,292.00	-33.4%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8230		675,933.41	675,933.41		629,000.00	629,000.00	-6.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3199, 4036-4126, 5510	8230		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8230		5,229,189.68	5,229,189.68		6,465,221.00	6,465,221.00	23.6%
Vocational and Applied Technology Education	3500-3699	8230		171,276.97	171,276.97		0.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8230		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8230	0.00	242,385.31	242,385.31	0.00	164,845.09	164,845.09	-32.0%
TOTAL, FEDERAL REVENUE			0.00	17,622,997.95	17,622,997.95	0.00	19,270,780.80	19,270,780.80	9.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	166,771.00	166,771.00	0.00	165,273.75	165,273.75	-0.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,020,885.00	0.00	2,020,885.00	12,530,000.00	0.00	12,530,000.00	520.0%
Lottery - Unrestricted and Instructional Materials		8560	3,254,943.84	936,620.78	4,191,564.62	3,427,471.81	850,000.00	4,277,471.81	2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,182,128.15	3,182,128.15		3,000,000.00	3,000,000.00	-5.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00				
Quality Education Investment Act	7400	8590		764,166.00	764,166.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	91,006.90	6,553,742.54	6,644,749.44	0.00	1,211,634.00	1,211,634.00	-81.8%
TOTAL, OTHER STATE REVENUE			5,366,835.74	11,603,428.47	16,970,264.21	15,957,471.81	5,226,907.75	21,184,379.56	24.8%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll									
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,282,677.84	1,282,677.84	0.00	1,282,000.00	1,282,000.00	-0.1%
Other		8622	0.00	2,239,740.96	2,239,740.96	0.00	2,880,002.45	2,880,002.45	28.6%
Community Redevelopment Funds		8625	0.00	824,173.76	824,173.76	0.00	0.00	0.00	-100.0%
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	985,694.81	0.00	985,694.81	981,378.50	0.00	981,378.50	-0.4%
Interest		8660	74,371.25	0.00	74,371.25	59,000.00	0.00	59,000.00	-20.7%
Net Increase (Decrease) in the Fair Value		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
of Investments									
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	41,005.60	0.00	41,005.60	40,000.00	0.00	40,000.00	-2.5%
Interagency Services		8677	314,046.00	536,064.10	850,110.10	313,120.00	527,234.15	840,354.15	-1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			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)	
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	757,658.00	2,356,343.77	3,114,001.77	490,198.13	356,787.37	846,985.50	-72.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	397,200.00	0.00	397,200.00	478,600.00	0.00	478,600.00	20.5%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8791		9,246,245.05	9,246,245.05		9,245,657.13	9,245,657.13	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,569,975.66	16,485,245.48	19,055,221.14	2,362,296.63	14,291,681.10	16,653,977.73	-12.6%
TOTAL, REVENUES			167,803,604.30	46,568,111.90	214,371,716.20	200,867,480.44	39,654,912.65	240,522,393.09	12.2%

Description			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CERTIFICATED SALARIES										
Certificated Teachers' Salaries		1100	72,781,988.48	22,343,193.81	95,125,182.29	77,079,039.37	17,810,368.78	94,889,408.15	-0.2%	
Certificated Pupil Support Salaries		1200	5,820,569.15	645,357.90	6,465,927.05	6,471,560.40	421,591.61	6,893,152.01	6.6%	
Certificated Supervisors' and Administrators' Salaries		1300	8,289,730.42	1,969,878.21	10,259,608.63	8,692,781.89	1,497,470.52	10,190,252.41	-0.7%	
Other Certificated Salaries		1900	420,356.00	1,255,531.39	1,675,887.39	1,170,335.73	2,528,732.00	3,699,067.73	120.7%	
TOTAL, CERTIFICATED SALARIES			87,312,644.05	26,213,961.31	113,526,605.36	93,413,717.39	22,258,162.91	115,671,880.30	1.9%	
CLASSIFIED SALARIES										
Classified Instructional Salaries		2100	812,161.86	8,745,897.29	9,558,059.15	926,051.67	8,797,525.47	9,723,577.14	1.7%	
Classified Support Salaries		2200	8,008,297.79	2,782,095.41	10,790,393.20	8,369,206.70	2,758,079.01	11,127,285.71	3.1%	
Classified Supervisors' and Administrators' Salaries		2300	2,200,785.18	595,235.08	2,796,020.26	2,450,110.09	604,565.29	3,054,675.38	9.3%	
Clerical, Technical and Office Salaries		2400	9,046,428.86	1,373,264.33	10,419,693.19	10,286,975.91	994,393.15	11,281,369.06	8.3%	
Other Classified Salaries		2900	658,203.23	5,009,166.09	5,667,369.32	640,375.07	4,318,125.11	4,958,500.18	-12.5%	
TOTAL, CLASSIFIED SALARIES			20,725,876.92	18,505,658.20	39,231,535.12	22,672,719.44	17,472,688.03	40,145,407.47	2.3%	
EMPLOYEE BENEFITS										
STRS		3101-3102	7,538,308.87	7,482,192.36	15,020,501.23	9,781,942.56	2,317,609.41	12,099,551.97	-19.4%	
PERS		3201-3202	2,261,061.19	1,957,147.78	4,218,208.97	2,616,522.92	1,910,576.46	4,527,099.38	7.3%	
OASDI/Medicare/Alternative		3301-3302	2,763,642.49	1,731,895.13	4,495,537.62	3,045,199.36	1,619,091.23	4,664,290.59	3.8%	
Health and Welfare Benefits		3401-3402	377,494.35	114,579.53	492,073.88	1,153,767.21	112,958.84	1,266,726.05	157.4%	
Unemployment Insurance		3501-3502	109,179.77	22,549.00	131,728.77	140,081.45	19,959.39	160,040.84	21.5%	
Workers' Compensation		3601-3602	2,079,878.62	861,612.79	2,941,491.41	2,161,843.83	739,342.01	2,901,185.84	-1.4%	
OPEB, Allocated		3701-3702	1,844,106.89	764,051.04	2,608,157.93	1,996,112.82	683,279.23	2,679,392.05	2.7%	
OPEB, Active Employees		3751-3752	843,063.46	403,523.01	1,246,586.47	932,971.56	403,409.19	1,336,380.75	7.2%	
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			17,816,735.64	13,337,550.64	31,154,286.28	21,828,441.71	7,806,225.76	29,634,667.47	-4.9%	
BOOKS AND SUPPLIES										
Approved Textbooks and Core Curricula Materials		4100	0.00	1,068,931.14	1,068,931.14	800,000.00	1,600,000.00	2,400,000.00	124.5%	
Books and Other Reference Materials		4200	183,068.28	171,884.58	354,952.86	92,786.03	165,150.45	257,936.48	-27.3%	
Materials and Supplies		4300	2,318,221.07	2,331,369.50	4,649,590.57	3,718,141.90	2,869,645.80	6,587,787.70	41.7%	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	211,036.20	431,733.65	642,769.85	186,290.00	287,176.38	473,466.38	-26.3%
Food		4700	0.00	17,971.79	17,971.79	0.00	14,937.09	14,937.09	-16.9%
TOTAL, BOOKS AND SUPPLIES			2,712,325.55	4,021,890.66	6,734,216.21	4,797,217.93	4,936,909.72	9,734,127.65	44.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	12,247,621.08	12,247,621.08	0.00	12,511,187.84	12,511,187.84	2.2%
Travel and Conferences		5200	309,178.44	345,770.49	654,948.93	509,762.18	324,466.31	834,228.49	27.4%
Dues and Memberships		5300	67,771.38	7,199.00	74,970.38	88,173.00	6,300.00	94,473.00	26.0%
Insurance		5400 - 5450	921,389.00	0.00	921,389.00	989,568.00	0.00	989,568.00	7.4%
Operations and Housekeeping Services		5500	3,935,391.02	122,267.10	4,057,658.12	4,075,700.00	200,000.00	4,275,700.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,106,436.55	1,202,596.97	2,309,033.52	1,240,380.40	1,967,439.85	3,207,820.25	38.9%
Transfers of Direct Costs		5710	(146,535.12)	146,535.12	0.00	(117,780.17)	117,780.17	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,657.14)	20,228.75	17,571.61	(4,630.00)	46,060.00	41,430.00	135.8%
Professional/Consulting Services and Operating Expenditures		5800	4,445,508.75	3,399,936.16	7,845,444.91	5,140,784.16	3,981,699.99	9,122,484.15	16.3%
Communications		5900	641,827.42	72,683.51	714,510.93	686,730.48	108,688.78	795,419.26	11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,278,310.30	17,564,838.18	28,843,148.48	12,608,688.05	19,263,622.94	31,872,310.99	10.5%

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)	
CAPITAL OUTLAY											
				6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				6170	0.00	47,888.98	47,888.98	0.00	965,462.59	965,462.59	1916.0%
				6200	0.00	430,940.40	430,940.40	0.00	0.00	0.00	-100.0%
				6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				6400	170,757.23	59,132.55	229,889.78	34,000.00	690,991.53	724,991.53	215.4%
				6500	0.00	0.00	0.00	0.00	8,465.00	8,465.00	New
				TOTAL, CAPITAL OUTLAY	170,757.23	537,961.93	708,719.16	34,000.00	1,664,919.12	1,698,919.12	139.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
				7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7130	0.00	38,110.00	38,110.00	0.00	20,000.00	20,000.00	-47.5%
				7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7221		0.00	0.00		0.00	0.00	0.0%
				7222		0.00	0.00		0.00	0.00	0.0%
				7223		0.00	0.00		0.00	0.00	0.0%
				7221		0.00	0.00		0.00	0.00	0.0%
				7222		0.00	0.00		0.00	0.00	0.0%
				7223		0.00	0.00		0.00	0.00	0.0%
				7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
				7281-7283	3,397,851.00	0.00	3,397,851.00	3,397,851.00	0.00	3,397,851.00	0.0%
				7299	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)	
Debt Service			22,704.67	0.00	22,704.67	13,741.82	0.00	13,741.82	-39.5%
Debt Service - Interest		7438							
Other Debt Service - Principal		7439	331,569.49	0.00	331,569.49	329,219.07	0.00	329,219.07	-0.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,752,125.16	38,110.00	3,790,235.16	3,740,811.89	20,000.00	3,760,811.89	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,192,609.11)	1,192,609.11	0.00	(1,069,049.97)	1,069,049.97	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(622,111.71)	0.00	(622,111.71)	(780,399.00)	0.00	(780,399.00)	25.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,814,720.82)	1,192,609.11	(622,111.71)	(1,849,448.97)	1,069,049.97	(780,399.00)	25.4%
TOTAL EXPENDITURES			141,954,054.03	81,412,580.03	223,366,634.06	157,246,147.44	74,491,578.45	231,737,725.89	3.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	216,418.62	0.00	216,418.62	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	281,863.56	0.00	281,863.56	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	60,796.82	0.00	60,796.82	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			559,079.00	0.00	559,079.00	0.00	0.00	0.00	-100.0%
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		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(29,392,566.14)	29,392,566.14	0.00	(33,403,154.30)	33,403,154.30	0.00
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS			(29,392,566.14)	29,392,566.14	0.00	(33,403,154.30)	33,403,154.30	0.00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(29,951,645.14)	29,392,566.14	(559,079.00)	(33,403,154.30)	33,403,154.30	0.00
								-100.0%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	159,866,792.90	856,440.00	160,723,232.90	182,547,712.00	865,543.00	183,413,255.00	14.1%
2) Federal Revenue		8100-8299	0.00	17,622,997.95	17,622,997.95	0.00	19,270,780.80	19,270,780.80	9.4%
3) Other State Revenue		8300-8599	5,366,835.74	11,603,428.47	16,970,264.21	15,957,471.81	5,226,907.75	21,184,379.56	24.8%
4) Other Local Revenue		8600-8799	2,569,975.66	16,485,245.48	19,055,221.14	2,362,296.63	14,291,681.10	16,653,977.73	-12.6%
5) TOTAL REVENUES			167,803,604.30	46,568,111.90	214,371,716.20	200,867,480.44	39,654,912.65	240,522,393.09	12.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		86,522,798.65	58,143,447.69	144,666,246.34	94,762,923.85	49,457,702.18	144,220,626.03	-0.3%
2) Instruction - Related Services	2000-2999		18,145,408.12	8,911,383.01	27,056,791.13	21,406,564.20	9,116,604.75	30,523,168.95	12.8%
3) Pupil Services	3000-3999		9,842,600.29	7,179,666.68	17,022,266.97	11,202,230.35	6,156,301.72	17,358,532.07	2.0%
4) Ancillary Services	4000-4999		551,843.03	11,429.14	563,272.17	671,715.76	0.00	671,715.76	19.3%
5) Community Services	5000-5999		83,938.55	0.00	83,938.55	73,928.46	0.00	73,928.46	-11.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,983,328.61	1,412,325.16	10,395,653.77	10,639,762.59	1,477,049.97	12,116,812.56	16.6%
8) Plant Services	8000-8999		14,072,011.62	5,716,218.35	19,788,229.97	14,748,210.34	8,263,919.83	23,012,130.17	16.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,752,125.16	38,110.00	3,790,235.16	3,740,811.89	20,000.00	3,760,811.89	-0.8%
10) TOTAL EXPENDITURES			141,954,054.03	81,412,580.03	223,366,634.06	157,246,147.44	74,491,578.45	231,737,725.89	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,849,550.27	(34,844,468.13)	(8,994,917.86)	43,621,333.00	(34,836,665.80)	8,784,667.20	-197.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	559,079.00	0.00	559,079.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,392,566.14)	29,392,566.14	0.00	(33,403,154.30)	33,403,154.30	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,951,645.14)	29,392,566.14	(559,079.00)	(33,403,154.30)	33,403,154.30	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,102,094.87)	(5,451,901.99)	(9,553,996.86)	10,218,178.70	(1,433,511.50)	8,784,667.20	-191.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791			17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
a) As of July 1 - Unaudited		9793	8,222,914.75	9,374,262.10	17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,222,914.75	9,374,262.10	17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,222,914.75	9,374,262.10	17,597,176.85	4,120,819.88	3,922,360.11	8,043,179.99	-54.3%
2) Ending Balance, June 30 (E + F1e)			4,120,819.88	3,922,360.11	8,043,179.99	14,338,998.58	2,488,848.61	16,827,847.19	109.2%
Components of Ending Fund Balance									
a) Nonspendable		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Revolving Cash									
Stores		9712	25,854.47	0.00	25,854.47	73,774.64	0.00	73,774.64	185.3%
Prepaid Expenditures		9713	676,582.09	0.00	676,582.09	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,922,360.11	3,922,360.11	0.00	3,234,615.16	3,234,615.16	-17.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	7,063,546.78	0.00	7,063,546.78	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,274,490.32	0.00	3,274,490.32	6,952,131.78	0.00	6,952,131.78	112.3%
Unassigned/Unappropriated Amount		9790	43,893.00	0.00	43,893.00	149,545.38	(745,766.55)	(596,221.17)	-1458.4%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

01 61192 00000000
Form 01

Hayward Unified
Alameda County

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	88,771.55	88,771.55
6300	Lottery: Instructional Materials	4,233.45	0.00
7400	Quality Education Investment Act	224,860.44	224,860.44
9010	Other Restricted Local	3,604,494.67	2,920,983.17
Total, Restricted Balance		3,922,360.11	3,234,615.16

UNAUDITED ACTUALS

ADA Form A

LCFF Calculator Summaries

J-29 Property Tax Report

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)	20,070.76	20,071.69	20,071.69	20,070.76	20,070.76	20,070.76
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)	20,070.76	20,071.69	20,071.69	20,070.76	20,070.76	20,070.76
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,070.76	20,071.69	20,071.69	20,070.76	20,070.76	20,070.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Hayward Unified (61192) - Proposed Budget and Estimated Actuals						
LOCAL CONTROL FUNDING FORMULA						
Summary of Funding						
	2013-14	2014-15	2015-16	2016-17		
Target	\$ 194,874,175	\$ 201,560,435	\$ 203,604,080	\$ 206,823,054		
Floor	136,603,721	144,668,312	161,820,898	183,347,591		
Applied Formula: Target or Floor					FLOOR	FLOOR
Current Year Gap Funding	6,993,443	17,158,756	21,526,695	8,345,527		
Economic Recovery Target	-	-	-	-		
Minimum State Aid	-	-	-	-		
Total Phase-In Entitlement	\$ 143,597,164	\$ 161,827,068	\$ 183,347,593	\$ 191,693,118		

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 40,383,009	\$ 80,433,634	\$ 91,373,683	\$ 115,624,994	\$ 125,044,783
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	30,177,586	-	-	-	-
8012 - EPA	22,790,772	22,480,328	28,645,163	24,708,057	23,633,793
Local Revenue Sources:					
8021 to 8048 - Property Taxes net of in-lieu	42,748,522	40,683,202	41,808,222	43,014,542	43,014,542
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 136,099,889	\$ 143,597,164	\$ 161,827,068	\$ 183,347,593	\$ 191,693,118
Excess Taxes	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)

LCFF Calculator Universal Assumptions

Hayward Unified (61192) - Proposed Budget and Estimated Actuals

Summary of Funding								
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Target	\$ 194,874,175	\$ 201,560,435	\$ 203,604,080	\$ 206,823,054	\$ 211,905,584	\$ 217,941,343	\$ 217,941,343	
Floor	136,603,721	144,668,312	161,820,898	183,347,591	191,693,213	198,789,833	202,597,055	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	51,277,011	39,733,367	20,256,487	15,129,936	13,115,808	15,344,190	15,344,288	
Current Year Gap Funding	6,993,443	17,158,756	21,526,695	8,345,527	7,096,563	3,807,320	-	
Economic Recovery Target	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 143,597,164	\$ 161,827,068	\$ 183,347,593	\$ 191,693,118	\$ 198,789,776	\$ 202,597,153	\$ 202,597,055	

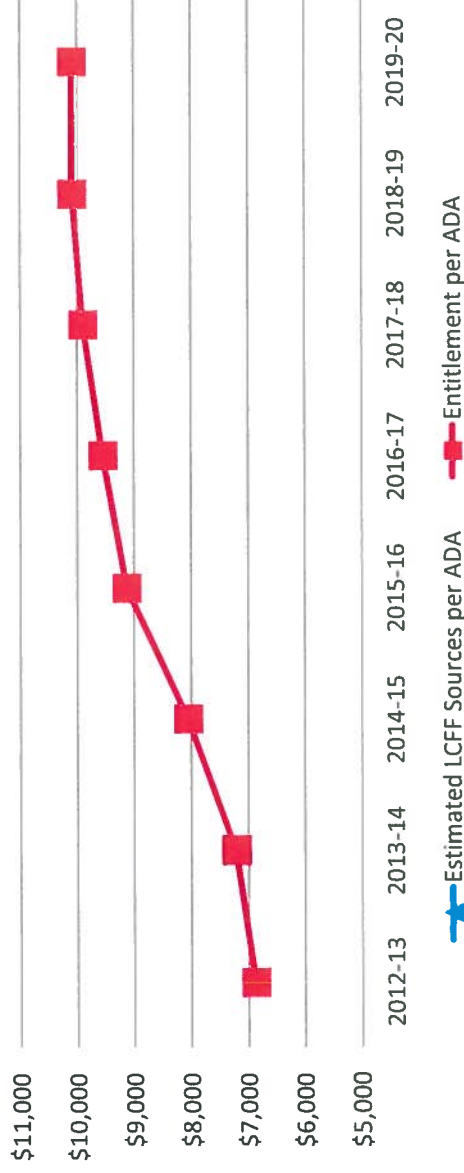
Components of LCFF By Object Code								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 40,383,009	\$ 80,433,634	\$ 91,373,683	\$ 115,624,994	\$ 125,044,783	\$ 133,215,704	\$ 148,302,846	\$ 159,582,513
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	30,177,586	-	-	-	-	-	-	-
8012 - EPA	22,790,772	22,480,328	28,645,163	24,708,057	23,633,793	22,559,530	11,279,765	-
Local Revenue Sources:								
8021 to 8048 - Property Taxes		42,970,052	44,723,313	46,019,917	46,019,917	46,019,917	46,019,917	46,019,917
8096 - In-Lieu of Property Taxes		(2,286,850)	(2,915,091)	(3,005,375)	(3,005,375)	(3,005,375)	(3,005,375)	(3,005,375)
Property Taxes net of in-lieu	42,748,522	40,683,202	41,808,222	43,014,542	43,014,542	43,014,542	43,014,542	43,014,542
TOTAL FUNDING	\$ 136,099,889	\$ 143,597,164	\$ 161,827,068	\$ 183,347,593	\$ 191,693,118	\$ 198,789,776	\$ 202,597,153	\$ 202,597,055
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	16,117.00	16,772.00	16,772.00	16,772.00	16,772.00	16,772.00	16,772.00
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated pupil Count	16,117.00	16,772.00	16,772.00	16,772.00	16,772.00	16,772.00	16,772.00
Rolling %, Supplemental Grant	76.9500%	79.8800%	79.8800%	79.8800%	79.8800%	79.8800%	79.8800%
Rolling %, Concentration Grant	76.9500%	79.8800%	79.8800%	79.8800%	79.8800%	79.8800%	79.8800%
FUNDED ADA							
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	7,152.50	7,127.41	7,126.63	7,126.63	7,126.63	7,126.63	7,126.63
Grades 4-6	4,978.09	5,054.83	5,054.59	5,054.59	5,054.59	5,054.59	5,054.59
Grades 7-8	3,027.25	3,075.21	3,075.10	3,075.10	3,075.10	3,075.10	3,075.10
Grades 9-12	4,726.05	4,814.24	4,814.44	4,814.44	4,814.44	4,814.44	4,814.44
Total Adjusted Base Grant ADA	19,883.89	20,071.69	20,070.76	20,070.76	20,070.76	20,070.76	20,070.76
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-	-
Total Funded ADA	19883.89	20071.69	20070.76	20070.76	20070.76	20070.76	20070.76
ACTUAL ADA (Current Year Only)							
Grades TK-3	7,152.50	7,127.41	7,126.63	7,126.63	7,126.63	7,126.63	7,126.63
Grades 4-6	4,978.09	5,054.83	5,054.59	5,054.59	5,054.59	5,054.59	5,054.59
Grades 7-8	3,027.25	3,075.21	3,075.10	3,075.10	3,075.10	3,075.10	3,075.10
Grades 9-12	4,726.05	4,814.24	4,814.44	4,814.44	4,814.44	4,814.44	4,814.44
Total Actual ADA	19,883.89	20,071.69	20,070.76	20,070.76	20,070.76	20,070.76	20,070.76
<i>Funded Difference (Funded ADA less Actual ADA)</i>							
	-	-	-	-	-	-	-
Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 17,922,052	\$ 26,579,393	\$ 33,264,268	\$ 38,376,434	\$ 40,258,547	\$ 40,258,547	\$ 40,258,547
Current year Minimum Proportionality Percentage (MPP)	12.61%	17.14%	21.23%	24.18%	25.07%	25.07%	25.07%

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	19,789.15	19,883.89	20,071.69	20,070.76	20,070.76
Estimated LCFF Sources per ADA	\$ 6,877.50	\$ 7,221.78	\$ 8,062.45	\$ 9,135.06	\$ 9,550.86
Net Change per ADA		\$ 344.28	\$ 840.67	\$ 1,072.61	\$ 415.81
Net Percent Change		5.01%	11.64%	13.30%	4.55%
Estimated LCFF Entitlement per ADA	\$ 6,877.50	\$ 7,221.78	\$ 8,062.45	\$ 9,135.06	\$ 9,550.86
Net Change per ADA		\$ 344.28	\$ 840.67	\$ 1,072.61	\$ 415.81
Net Percent Change		5.01%	11.64%	13.30%	4.55%



Certification

County: Alameda

Fiscal Year: FY 2014-15

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017

4B94B4A3

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor: Steve Manning

Date: 8/14/15

County Superintendent of Schools: [Signature]
Executive Director, District Business & Advisory Services

Date: 8/20/15

Any inquiries concerning this report should be directed to:

CONTACT NAME Jason Guo

PHONE (510) 891-3343 *

FAX

E-Mail jason.guo@acgov.org

Taxes - District

County: Alameda		Fiscal Year: 2014-15	
District: Alameda Co. Office of Education		Annual	
CDS CODE	Object	8041	8021
01 10017		8042	8029
			8022
ELEMENTARY		A-1	A-2
		A-3	A-4
		A-5	
61218 Mountain House Elementary		202,586	9,197
Sub Total		202,586	9,197
		1,385	1,385
UNIFIED			
61119 Alameda Unified		16,159,502	1,066,082
61127 Albany City Unified		4,312,592	240,760
61143 Berkeley Unified		25,521,190	1,420,945
61150 Castro Valley Unified		10,008,742	567,344
75093 Dublin Unified		25,572,708	1,415,691
61168 Emery Unified		393,721	251,521
61176 Fremont Unified		63,717,884	3,709,161
61192 Hayward Unified		28,139,200	1,809,005
61200 Livermore Valley Joint Unified		32,810,060	1,859,735
61242 New Haven Unified		13,747,905	980,342
61234 Newark Unified		12,980,129	717,079
61259 Oakland Unified		57,459,078	4,196,166
61275 Piedmont City Unified		7,072,941	390,227
75101 Pleasanton Unified		42,801,136	2,350,408
61291 San Leandro Unified		10,927,347	738,003
61309 San Lorenzo Unified		9,417,492	679,836
75119 Sunol Glen Unified		1,003,721	53,979
Sub Total		362,045,348	22,446,284
		3,424,171	3,317,065

Taxes - District

County: Alameda		Fiscal Year: 2014-15	
District: Alameda Co. Office of Education		Annual	
CDS CODE	Object		
01 10017	8041	8021	8022
	A-1	A-2	A-3
			A-4
			A-5
Grand Total		362,247,934	22,455,481
		3,425,556	3,317,065
			0

- A-1 : Secured
- A-2 : Unsecured
- A-3 : HOX Subventions
- A-4 : Misc Taxes/Other Appropriate Local Revenues or Subventions
- A-5 : Distribution of Timber Yield Taxes

Taxes - District

County: Alameda		Fiscal Year: 2014-15	
District: Alameda Co. Office of Education		Annual	
CDS CODE	01 10017	Object 8043	8045
		A-6	A-7
		A-8	A-9
		A-10	A-11
ELEMENTARY			
61218	Mountain House Elementary	(4,432)	0
Sub Total		(4,432)	0
UNIFIED			
61119	Alameda Unified	(460,295)	0
61127	Albany City Unified	(105,722)	0
61143	Berkeley Unified	(626,704)	0
61150	Castro Valley Unified	(255,372)	0
75093	Dublin Unified	(562,974)	0
61168	Emery Unified	(110,155)	0
61176	Fremont Unified	(1,590,519)	0
61192	Hayward Unified	(778,614)	0
61200	Livermore Valley Joint Unified	(789,804)	0
61242	New Haven Unified	(423,974)	0
61234	Newark Unified	(305,063)	0
61259	Oakland Unified	(1,803,369)	0
61275	Piedmont City Unified	(169,842)	0
75101	Pleasanton Unified	(1,015,625)	0
61291	San Leandro Unified	(342,083)	0
61309	San Lorenzo Unified	(290,810)	0
75119	Sunol Glen Unified	(22,806)	0
Sub Total		(9,653,731)	0

Taxes - District

County: Alameda			Fiscal Year: 2014-15	
District: Alameda Co. Office of Education			Annual	
CDS CODE	01 10017	Object 8043	8044	8045
			A-6	A-7
			A-8	A-9
			A-10	A-11
Grand Total			(9,658,163)	0
			10,114,563	101,963,117
			0	0
			493,865,553	
<p>A-6 : Distribution of Prior Year Taxes</p> <p>A-7 : Release of Prior Year Tax Impounds [E.C. 14240]</p> <p>A-8 : Supplemental Taxes from Increased Assessment [Revenue and Tax Code 75.70-75.72]</p> <p>A-9 : Educational Revenue Augmentation Fund</p> <p>A-10 : Prior Year Restricted Monies [E.C. 2575(e)]</p> <p>A-11 : Total</p>				

Taxes - District

County: Alameda		Fiscal Year: 2014-15				
District: Alameda Co. Office of Education		Annual				
CDS CODE	01 10017	Object 8047	8047			
		A-12	A-13	A-14	A-15	A-16 Explanation
ELEMENTARY						
61218	Mountain House Elementary	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues; There is total \$310 Supplemental Revenue from prior years.
Sub Total		0	0	0	0	0
UNIFIED						
61119	Alameda Unified	158,566	818,713	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61127	Albany City Unified	14,865	66,657	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61143	Berkeley Unified	41,754	282,636	142,711	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61150	Castro Valley Unified	82,350	155,936	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
75093	Dublin Unified	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61168	Emery Unified	270,068	2,325,508	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues

Taxes - District

County: Alameda			Fiscal Year: 2014-15				
District: Alameda Co. Office of Education			Annual				
CDS CODE	01	10017	Object 8047	8047	8047		
			A-12	A-13	A-14		
			A-15	A-16 Explanation			
61176	Fremont Unified		335,212	3,493,905	648,251	0	because the prior secured refunds exceeded the prior secured revenues
61192	Hayward Unified		1,124,943	2,021,222	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61200	Livermore Valley Joint Unified		0	113,632	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61242	New Haven Unified		115,164	1,014,926	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61234	Newark Unified		35,111	60,839	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61259	Oakland Unified		3,145,720	7,213,975	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61275	Piedmont City Unified		0	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues

County: Alameda			Fiscal Year: 2014-15	
District: Alameda Co. Office of Education			Annual	
CDS CODE	Object	8047	8047	
01 10017				
75101 Pleasanton Unified	A-12	A-13	A-14	A-15 A-16 Explanation
	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61291 San Leandro Unified	225,294	1,571,360	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
61309 San Lorenzo Unified	439,552	1,489,993	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
75119 Sunol Glen Unified	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues
Sub Total	5,988,599	20,629,302	790,962	0
Grand Total	5,988,599	20,629,302	790,962	0
A-12 : Community Redevelopment Funds				
A-13 : Redevelopment Property Tax Trust Fund Residual Distributions [Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]				
A-14 : Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]				
A-15 : College Districts ERAF				
A-16 : Excess ERAF				
Explanation				

UNAUDITED ACTUALS

CONTRIBUTIONS
INTERFUND TRANSFERS
INTERFUND ACTIVITY

**Contributions from Unrestricted to Restricted
2014 - 2015 Unaudited Actuals**

	Special Education RS 6500	Routine & Major Maintenance RS 8150	Billing Services RS 9319	TOTAL
From Unrestricted to Restricted	25,573,234	3,802,038	17,294	29,392,566

**Contributions from Unrestricted to Restricted
2014 - 2015 Estimated Actuals**

	Special Education RS 6500	Routine & Major Maintenance RS 8150	Billing Services RS 9319	TOTAL
From Unrestricted to Restricted	25,296,908	3,999,422	-	29,296,330
Difference between Unaudited and Estimated	\$ 276,326	\$ (197,384)	\$ 17,294	\$ 96,236

**Contributions from Unrestricted to Restricted
2015-16 Proposed Budget**

	Special Education RS 6500	Routine & Major Maintenance ** RS 8150	Billing Services RS 9319	TOTAL
From Unrestricted to Restricted	26,448,154	6,955,000	-	33,403,154
Difference between Proposed & Unaudited	\$ 874,920	\$ 3,152,962	\$ (17,294)	\$ 4,010,588

**Contribution to Routine & Major Maintenance is budgeted at full 3% in 2015-16.

Hayward Unified School District
Summary of Interfund Transfer Activity Between General Fund and Other Funds

Interfund Transfers					
2014 - 2015 Unaudited Actuals					
	General Fund Unrestricted	Cafeteria Fund	Child Development Fund	Building Fund	Totals
Child Development Fund	\$ 216,419		\$ (216,419)		\$ -
Cafeteria Fund	\$ 281,863	\$ (281,863)			\$ -
Bond Fund - Measure L	\$ 60,797			\$ (60,797)	\$ -
Totals	\$ 559,079	\$ (281,863)	\$ (216,419)	\$ (60,797)	\$ -

Interfund Transfers					
2014 - 2015 Estimated Actuals					
	General Fund Unrestricted	Cafeteria Fund	Child Development Fund	Building Fund	Totals
Child Development Fund	\$ -				\$ -
Cafeteria Fund	\$ -				\$ -
Bond Fund - Measure L	\$ 130,174			\$ (130,174)	\$ -
Totals	\$ 130,174	\$ -	\$ -	\$ (130,174)	\$ -

Interfund Transfers					
2014 - 2015 Proposed Budget					
	General Fund Unrestricted	Cafeteria Fund	Child Development Fund	Building Fund	Totals
Child Development Fund	\$ -				\$ -
Cafeteria Fund	\$ -				\$ -
Bond Fund - Measure L	\$ -				\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	17,571.61	0.00	0.00	(622,111.71)	0.00	559,079.00		
Other Sources/Uses Detail							981,784.98	277,215.44
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(19,172.98)	76,051.46	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	520,669.78
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,029.00	0.00	156,531.72	0.00	216,418.62	0.00	216,639.42	460,000.00
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	572.37	0.00	389,528.53	0.00	281,863.56	0.00	0.00	1,336.00
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			60,796.82	0.00	121,593.64	60,796.82
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	19,172.98	(19,172.98)	622,111.71	(622,111.71)	559,079.00	559,079.00	1,320,018.04	1,320,018.04

UNAUDITED ACTUALS

SPECIAL EDUCATION

- SE Comparison 2014-15 Unaudited Actuals to Estimated Actuals and 2013-14 Audited Actuals
- SE History of General Fund Contributions
- Report SEMA – SE MOE 2014-15 Actual to 2013-14 Actual
- Report SEMB – SE MOE 2016-16 Budget to 2014-15 Actual

HAYWARD UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION SUMMARY OF UNAUDITED ACTUALS COMPARED TO ESTIMATED ACTUALS AND 2013-14 ACTUALS

SACS Code	Title	2014-15 UNAUDITED ACTUALS				2014-15 ESTIMATED ACTUALS				2013-14 AUDITED ACTUALS			
		Salaries/Benefits	Other	Total Projected		Salaries/Benefits	Other	Total Projected		Salaries/Benefits	Other	Total	
1100	SE Costs coded to Unrestricted*	2,277,942	1,697	2,279,638		2,210,790	526	2,211,316		1,640,399	499	1,640,898	
3310	IDEA Basic Local Assistance	2,953,052	140,786	3,093,838		2,937,287	140,990	3,078,277		2,939,248	209,154	3,148,402	
3312	SP ED IDEA Early Intervening - CEIS	-	7,721	7,721		-	543,225	543,225		-	-	-	
3315	IDEA Preschool	124,387	6,144	130,531		113,508	9,039	122,547		125,491	19,705	145,196	
3318	CEIS RE: 3315	-	-	-		-	21,626	21,626		-	-	-	
3320	IDEA Preschool Local Entitlement	222,180	10,784	232,965		222,180	10,784	232,965		254,021	14,622	268,643	
3327	Mental Health SB 87	-	232,237	232,237		-	234,429	234,429		-	225,568	225,568	
3332	CEIS RE: 3320	-	-	-		-	41,111	41,111		-	-	-	
3385	Early Intervention Grants	108,861	5,225	114,086		108,861	5,225	114,086		86,997	5,149	92,146	
6500	Special Education (w/out Transportation)	24,056,965	6,493,944	30,550,908		23,624,996	6,827,398	30,452,394		18,478,030	8,031,565	26,509,596	
6510	Infant (EEIE Needs)	157,750	9,021	166,771		153,529	8,987	162,516		129,801	35,459	165,260	
6512	Mental Health AB 114	-	1,178,757	1,178,757		-	1,213,053	1,213,053		-	1,167,942	1,167,942	
6513	SE Sequester Backfill	4,122	-	4,122		-	4,122	4,122		4,122	-	4,122	
6515	Infant Discretionary	7,710	957	8,667		7,710	963	8,673		-	4,857	4,857	
6500/7240	Transportation	-	5,317,588	5,317,588		-	5,260,158	5,260,158		-	4,581,459	4,581,459	
	Total Expenditures	29,912,967	13,404,861	43,317,828		29,378,861	14,321,637	43,700,498		23,658,110	14,295,978	37,954,088	
	Special Education Students Served			2,415				2,415				2,287	
	Cost Per Student Overall			17,937				18,095				16,596	

REVENUE AND CONTRIBUTIONS FROM UNRESTRICTED GENERAL FUND

Revenue Sources:													
	State			1,358,317								1,388,364	1,342,181
	Federal			3,811,378								4,388,266	3,879,955
	Misc Donation			-								-	4,939
	Transfer of Special Ed Taxes			856,440								865,543	690,742
	Interagency Contracts			192,577								195,455	147,666
	Special Ed SELPA Transfer Fr District			9,246,245								9,354,646	9,178,626
	Total Revenues			15,464,957								16,192,274	15,244,110
Unrestricted General Fund Sources:													
	Contribution from GF Unrestricted			25,573,234								25,296,908	21,069,079
	Revenue Limit Transfer			0								0	0
	SE Costs coded to Unrestricted*			2,279,638								2,211,316	1,640,898
	Total General Fund Costs for SE			27,852,872								27,508,224	22,709,978
	Total Revenues and Contributions			43,317,828								43,700,498	37,954,088

*Psychologists

HAYWARD UNIFIED SCHOOL DISTRICT										
UNAUDITED ACTUALS										
CONTRIBUTIONS/TRANSFERS FROM UNRESTRICTED GENERAL FUND TO SPECIAL EDUCATION										
Object Code Title	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013-14	Unaudited Actual 2014-15	Proposed Budget 2015-16	
Transfer	4,359,753	4,290,560	3,107,915	3,602,526	3,691,527	2,601,032	-	-	26,448,154	
Contribution from Unrestricted	7,733,236	9,106,073	8,394,085	9,810,453	10,010,367	12,868,575	21,069,079	25,573,234	26,448,154	
Total	\$ 12,092,989	\$ 13,396,633	\$ 11,502,000	\$ 13,412,979	\$ 13,701,894	\$ 15,469,607	\$ 21,069,079	\$ 25,573,234	\$ 26,448,154	
# Students (December)	2,292	2,276	2,161	1,978	1,967	2,050	2,287	2,415	2,415	
Contribution Per Student	\$ 5,276	\$ 5,886	\$ 5,323	\$ 6,781	\$ 6,966	\$ 7,546	\$ 9,213	\$ 10,589	\$ 10,952	

Note:

In 2009/10, approximately \$2,000,000 in APRA Special Education IDEA funds were used to reduce the contribution needed from the Unrestricted General Fund.

The number of Special Education Students has increased by 5% since 2007-08, but the general fund contribution required to serve their needs has more than doubled, up 112%.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	621,215.36	0.00	618,810.92	156,556.43	763,140.07	2,896,038.25	9,185,168.59		14,240,929.62
2000-2999	Classified Salaries	712,593.40	0.00	0.00	0.00	821,007.94	4,902,240.54	2,639,048.39		9,074,890.27
3000-3999	Employee Benefits	280,661.40	0.00	121,884.10	30,762.95	351,239.97	1,734,247.25	2,425,451.22		4,944,246.89
4000-4999	Books and Supplies	244,146.20	0.00	0.00	607.94	15,419.68	114,971.73	53,771.96		428,917.51
5000-5999	Services and Other Operating Expenditures	5,445,795.29	0.00	4,457.76	1,335.09	16,897.89	6,255,804.76	1,026,374.47		12,750,665.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,155.74	0.00		7,155.74
7130	State Special Schools	38,110.00	0.00	0.00	0.00	0.00	0.00	0.00		38,110.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,342,521.65	0.00	745,152.78	189,262.41	1,967,705.55	15,910,458.27	15,329,814.63	0.00	41,484,915.29
7310	Transfers of Indirect Costs	170,695.76	0.00	0.00	0.00	0.00	0.00	0.00		170,695.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,666,095.66								4,666,095.66
	Total Indirect Costs and PCR Allocations	4,836,791.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,836,791.42
	TOTAL COSTS	12,179,313.07	0.00	745,152.78	189,262.41	1,967,705.55	15,910,458.27	15,329,814.63	0.00	46,321,706.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	109,192.91	0.00	148,758.24	0.00	0.00		257,951.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	182,470.51	798,708.50	1,430,068.17		2,411,247.18
3000-3999	Employee Benefits	0.00	0.00	16,095.21	0.00	66,599.70	192,792.51	334,933.15		610,420.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	279.63	0.00	0.00		279.63
5000-5999	Services and Other Operating Expenditures	100.38	0.00	0.00	0.00	0.00	232,237.33	0.00		232,337.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	100.38	0.00	125,288.12	0.00	398,108.08	1,223,738.34	1,765,001.32	0.00	3,512,236.24
7310	Transfers of Indirect Costs	157,435.12	0.00	0.00	0.00	0.00	0.00	0.00		157,435.12
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	157,435.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,435.12
	TOTAL BEFORE OBJECT 8980	157,535.50	0.00	125,288.12	0.00	398,108.08	1,223,738.34	1,765,001.32	0.00	3,669,671.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,669,671.36

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	621,215.36	0.00	509,618.01	156,556.43	614,381.83	2,896,038.25	9,185,168.59		13,982,978.47
2000-2999	Classified Salaries	712,593.40	0.00	0.00	0.00	638,537.43	4,103,532.04	1,208,980.22		6,663,643.09
3000-3999	Employee Benefits	280,661.40	0.00	105,788.89	30,762.95	284,640.27	1,541,454.74	2,090,518.07		4,333,826.32
4000-4999	Books and Supplies	244,146.20	0.00	0.00	607.94	15,140.05	114,971.73	53,771.96		428,637.88
5000-5999	Services and Other Operating Expenditures	5,445,694.91	0.00	4,457.76	1,335.09	16,897.89	6,023,567.43	1,026,374.47		12,518,327.55
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,155.74	0.00		7,155.74
7130	State Special Schools	38,110.00	0.00	0.00	0.00	0.00	0.00	0.00		38,110.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,342,421.27	0.00	619,864.66	189,262.41	1,569,597.47	14,686,719.93	13,564,813.31	0.00	37,972,679.05
7310	Transfers of Indirect Costs	13,260.64	0.00	0.00	0.00	0.00	0.00	0.00		13,260.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,666,095.66								4,666,095.66
	Total Indirect Costs and PCR Allocations	4,679,356.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,679,356.30
	TOTAL BEFORE OBJECT 8980	12,021,777.57	0.00	619,864.66	189,262.41	1,569,597.47	14,686,719.93	13,564,813.31	0.00	42,652,035.35
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	450.00		450.00
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	63.05		63.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	513.05	0.00	513.05
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	513.05	0.00	513.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										25,573,233.54
										25,573,746.59

* 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	36,293,256.97	0.00
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	36,293,256.97	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	2,287.00	
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)	2,287.00	

SELPA: Mid-Alameda County (CS)

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Mid-Alameda County (CS)

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)	<u> </u>	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u> </u>	<u> </u>

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

SELPA: Mid-Alameda County (CS)

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	46,321,706.71		
2. Less: Expenditures paid from federal sources	3,669,671.36		
3. Expenditures paid from state and local sources	42,652,035.35	36,293,256.97	
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	42,652,035.35	36,293,256.97	6,358,778.38
4. Special education unduplicated pupil count	2,415	2,287	
5. Per capita state and local expenditures (A3/A4)	17,661.30	15,869.37	1,791.93

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: Mid-Alameda County (CS)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	<u>25,573,746.59</u>	<u>0.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>25,573,746.59</u>	<u>0.00</u>	<u>25,573,746.59</u>
b. Per capita local expenditures (B1a/A4)	<u>10,589.54</u>	<u>0.00</u>	<u>10,589.54</u>

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

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

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

Luci Rogers
Contact Name

510-784-2613
Telephone Number

Chief Financial Officer
Title

lr Rogers@husd.us
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										2,415
1000-1999	Certificated Salaries	609,826.62	0.00	662,427.14	121,580.01	764,485.29	2,933,047.82	9,580,485.00		14,671,851.88
2000-2999	Classified Salaries	731,338.37	0.00	0.00	0.00	843,077.99	4,934,931.81	2,604,588.37		9,113,936.54
3000-3999	Employee Benefits	269,673.26	0.00	110,233.22	20,349.31	335,910.38	1,682,618.64	2,236,218.17		4,655,002.98
4000-4999	Books and Supplies	247,502.17	0.00	0.00	20,540.36	16,508.39	138,326.80	57,867.96		480,745.68
5000-5999	Services and Other Operating Expenditures	5,372,978.10	0.00	4,000.00	1,700.00	14,343.70	6,550,748.17	1,104,801.19		13,048,571.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,425.25	0.00		10,425.25
7130	State Special Schools	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00		20,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,251,318.52	0.00	776,660.36	164,169.68	1,974,325.75	16,250,098.49	15,583,960.69	0.00	42,000,533.49
7310	Transfers of Indirect Costs	181,626.02	0.00	0.00	0.00	0.00	0.00	0.00		181,626.02
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	181,626.02	0.00	0.00	0.00	0.00	0.00	0.00		181,626.02
	TOTAL COSTS	7,432,944.54	0.00	776,660.36	164,169.68	1,974,325.75	16,250,098.49	15,583,960.69	0.00	42,182,159.51
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	609,826.62	0.00	551,359.22	121,580.01	628,177.91	2,933,047.82	9,580,485.00		14,424,476.58
2000-2999	Classified Salaries	731,338.37	0.00	0.00	0.00	627,158.93	4,133,610.76	1,212,257.44		6,704,365.50
3000-3999	Employee Benefits	269,673.26	0.00	91,868.04	20,349.31	260,868.57	1,487,133.10	1,904,910.21		4,034,802.49
4000-4999	Books and Supplies	247,502.17	0.00	0.00	20,540.36	12,679.05	138,326.80	57,867.96		476,916.34
5000-5999	Services and Other Operating Expenditures	5,372,978.10	0.00	4,000.00	1,700.00	14,343.70	6,318,001.17	1,104,801.19		12,815,824.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,425.25	0.00		10,425.25
7130	State Special Schools	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00		20,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,251,318.52	0.00	647,227.26	164,169.68	1,543,228.16	15,020,544.90	13,860,321.80	0.00	38,486,810.32
7310	Transfers of Indirect Costs	13,968.14	0.00	0.00	0.00	0.00	0.00	0.00		13,968.14
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	13,968.14	0.00	0.00	0.00	0.00	0.00	0.00		13,968.14
	TOTAL BEFORE OBJECT 8980	7,265,286.66	0.00	647,227.26	164,169.68	1,543,228.16	15,020,544.90	13,860,321.80	0.00	38,500,778.46
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
										38,500,778.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	450.00		450.00
2000-2999	Classified Salaries	206,372.00	0.00	0.00	0.00	0.00	0.00	0.00		206,372.00
3000-3999	Employee Benefits	47,404.49	0.00	0.00	0.00	0.00	0.00	76.12		47,480.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	253,776.49	0.00	0.00	0.00	0.00	0.00	526.12	0.00	254,302.61
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	253,776.49	0.00	0.00	0.00	0.00	0.00	526.12	0.00	254,302.61
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										
										26,448,154.30
										26,702,456.91

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										2,415
1000-1999	Certificated Salaries	621,215.36	0.00	618,810.92	156,556.43	763,140.07	2,896,038.25	9,185,168.59		14,240,929.62
2000-2999	Classified Salaries	712,593.40	0.00	0.00	0.00	821,007.94	4,902,240.54	2,639,048.39		9,074,890.27
3000-3999	Employee Benefits	280,661.40	0.00	121,884.10	30,762.95	351,239.97	1,734,247.25	2,425,451.22		4,944,246.89
4000-4999	Books and Supplies	244,146.20	0.00	0.00	607.94	15,419.68	114,971.73	53,771.96		428,917.51
5000-5999	Services and Other Operating Expenditures	5,445,795.29	0.00	4,457.76	1,335.09	16,897.89	6,255,804.76	1,026,374.47		12,750,665.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,155.74	0.00		7,155.74
7130	State Special Schools	38,110.00	0.00	0.00	0.00	0.00	0.00	0.00		38,110.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,342,521.65	0.00	745,152.78	189,262.41	1,967,705.55	15,910,458.27	15,329,814.63	0.00	41,484,915.29
7310	Transfers of Indirect Costs	170,695.76	0.00	0.00	0.00	0.00	0.00	0.00		170,695.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,666,095.66								4,666,095.66
	Total Indirect Costs	170,695.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170,695.76
	TOTAL COSTS	7,513,217.41	0.00	745,152.78	189,262.41	1,967,705.55	15,910,458.27	15,329,814.63	0.00	41,655,611.05
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	109,192.91	0.00	148,758.24	0.00	0.00		257,951.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	182,470.51	798,708.50	1,430,068.17		2,411,247.18
3000-3999	Employee Benefits	0.00	0.00	16,095.21	0.00	66,599.70	192,792.51	334,933.15		610,420.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	279.63	0.00	0.00		279.63
5000-5999	Services and Other Operating Expenditures	100.38	0.00	0.00	0.00	0.00	232,237.33	0.00		232,337.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	100.38	0.00	125,288.12	0.00	398,108.08	1,223,738.34	1,765,001.32	0.00	3,512,236.24
7310	Transfers of Indirect Costs	157,435.12	0.00	0.00	0.00	0.00	0.00	0.00		157,435.12
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	157,435.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,435.12
	TOTAL BEFORE OBJECT 8980	157,535.50	0.00	125,288.12	0.00	398,108.08	1,223,738.34	1,765,001.32	0.00	3,669,671.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,669,671.36

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	621,215.36	0.00	509,618.01	156,556.43	614,381.83	2,895,038.25	9,185,168.59		13,982,378.47
2000-2999	Classified Salaries	712,593.40	0.00	0.00	0.00	638,537.43	4,103,532.04	1,208,980.22		6,663,643.09
3000-3999	Employee Benefits	280,661.40	0.00	105,788.89	30,762.95	284,640.27	1,541,454.74	2,090,518.07		4,333,826.32
4000-4999	Books and Supplies	244,146.20	0.00	0.00	607.94	15,140.05	114,971.73	53,771.96		428,637.88
5000-5999	Services and Other Operating Expenditures	5,445,694.91	0.00	4,457.76	1,335.09	16,897.89	6,023,567.43	1,026,374.47		12,518,327.55
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,155.74	0.00		7,155.74
7130	State Special Schools	38,110.00	0.00	0.00	0.00	0.00	0.00	0.00		38,110.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,342,421.27	0.00	619,864.66	189,262.41	1,569,597.47	14,686,719.93	13,564,813.31	0.00	37,972,679.05
7310	Transfers of Indirect Costs	13,260.64	0.00	0.00	0.00	0.00	0.00	0.00		13,260.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,666,095.66								4,666,095.66
	Total Indirect Costs	13,260.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,260.64
	TOTAL BEFORE OBJECT 8980	7,355,681.91	0.00	619,864.66	189,262.41	1,569,597.47	14,686,719.93	13,564,813.31	0.00	37,985,939.69
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	450.00		450.00
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	63.05		63.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	513.05	0.00	513.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	513.05	0.00	513.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,573,233.54
TOTAL COSTS										25,573,233.54
										25,573,746.59

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

SELPA: Mid-Alameda County (CS)

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Mid-Alameda County (CS)

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)	<u> </u> (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u> </u>	<u> </u>

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

SELPA: Mid-Alameda County (CS)

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	42,182,159.51		
2. Less: Expenditures paid from federal sources	3,681,381.05		
3. Expenditures paid from state and local sources	38,500,778.46	37,985,939.69	
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	38,500,778.46	37,985,939.69	514,838.77
4. Special education unduplicated pupil count	2,415	2,415	
5. Per capita state and local expenditures (A3/A4)	15,942.35	15,729.17	213.18

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: Mid-Alameda County (CS)

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	26,702,456.91	25,573,746.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,702,456.91	25,573,746.59	1,128,710.32
b. Per capita local expenditures (B1a/A4)	11,056.92	10,589.54	467.38

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.

Luci Rogers
Contact Name

510-784-2613
Telephone Number

Chief Financial Officer
Title

lr Rogers@husd.us
E-mail Address

UNAUDITED ACTUALS SCHEDULE FOR CATEGORICALS

FORM CAT

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

FEDERAL PROGRAM NAME	Title Part A	Migrant Ed	Migrant Ed - Summer	Special Ed Local Assistance	Special Ed Local Assistance - CEIS	Special Ed Preschool	Special Ed Preschool Local
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.027	84.027	84.173	84.027A
RESOURCE CODE	3010	3060	3061	3310	3312	3315	3320
REVENUE OBJECT	8290	8285	8285	8181	8990	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	294,053.75	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	5,365,743.00	268,442.55	94,138.44	3,611,444.72	10,057.28	152,157.00	274,076.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,365,743.00	268,442.55	94,138.44	3,611,444.72	10,057.28	152,157.00	274,076.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,659,796.75	268,442.55	94,138.44	3,611,444.72	10,057.28	152,157.00	274,076.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	4,668,269.75	199,065.50	34,435.99	(10,057.28)	10,057.28	7,984.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,668,269.75	199,065.50	34,435.99	(10,057.28)	10,057.28	7,984.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,542,122.03	268,442.55	42,469.61	3,073,838.00	10,057.28	130,531.05	232,964.60
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,542,122.03	268,442.55	42,469.61	3,073,838.00	10,057.28	130,531.05	232,964.60
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	126,147.72	(69,377.05)	(8,033.62)	(3,083,895.28)	0.00	(122,547.05)	(232,964.60)
a. Unearned Revenue	126,147.72						
b. Accounts Payable							
c. Accounts Receivable		69,377.05	8,033.62	3,083,895.28		122,547.05	232,964.60
14. Unused Grant Award Calculation (line 4 minus line 9)	1,117,674.72	0.00	51,668.83	537,606.72	0.00	21,625.95	41,111.40
15. If Carryover is allowed, enter line 14 amount here	1,117,674.72	0.00	51,668.83	537,606.72	0.00	21,625.95	41,111.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,542,122.03	268,442.55	42,469.61	3,073,838.00	10,057.28	130,531.05	232,964.60

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Special Ed IDEA Mental Health (SB 87)	Special Ed Early Intervention	Carl Perkins VEA	Title II Teacher Quality	Math/Science CaMSP	Title IV Part B	Title IV Part B
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	8,483.91	0.00	0.00	0.00
2. a. Current Year Award	232,747.00	114,086.00	205,774.97	810,062.00	1,000,000.00	3,777,021.00	350,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	232,747.00	114,086.00	205,774.97	810,062.00	1,000,000.00	3,777,021.00	350,000.00
3. Required Matching Funds/Other (509.67)							
4. Total Available Award (sum lines 1, 2d, & 3)	232,237.33	114,086.00	205,774.97	818,545.91	1,000,000.00	3,777,021.00	350,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				8,483.91			
6. Cash Received in Current Year			0.97	575,774.00	200,000.00	2,832,765.75	262,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.97	584,257.91	200,000.00	2,832,765.75	262,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	232,237.33	114,086.00	171,276.97	702,729.04	3,941.95	3,605,687.10	247,346.09
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	232,237.33	114,086.00	171,276.97	702,729.04	3,941.95	3,605,687.10	247,346.09
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)	(232,237.33)	(114,086.00)	(171,276.00)	(118,471.13)	196,058.05	(772,921.35)	15,153.91
a. Unearned Revenue					196,058.05		15,153.91
b. Accounts Payable							
c. Accounts Receivable	232,237.33	114,086.00	171,276.00	118,471.13		772,921.35	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	34,498.00	115,816.87	996,058.05	171,333.90	102,653.91
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)	0.00	0.00	0.00	115,816.87	996,058.05	171,333.90	102,653.91
	232,237.33	114,086.00	171,276.97	702,729.04	3,941.95	3,605,687.10	247,346.09

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title IV Part B 84,287 4124 8290 Goal 1112	Title IV Part B 84,287C 4124 8290 Goal 1140/1195	Title IV Part B 84,287C 4124 8290 Goal 1141	Title IV Part B 84,287C 4124 8290 Goal 1142	Title III Immigrant 84,365 4201 8290	Title III LEP 84,365 4203 8290	Nutrition-Fresh Fruit & Vegetable 10,582 5370 8220
AWARD							
1. Prior Year Carryover	0.00	215,074.50	7,869.57	26,345.31	31,314.13	75,201.31	0.00
2. a. Current Year Award	380,000.00	745,200.00	75,000.00	60,000.00	80,739.00	660,684.00	100,597.63
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	380,000.00	745,200.00	75,000.00	60,000.00	80,739.00	660,684.00	100,597.63
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	380,000.00	960,274.50	82,869.57	86,345.31	112,053.13	735,885.31	100,597.63
REVENUES							
5. Unearned Revenue Deferred from Prior Year			369.57	11,345.31		75,201.31	
6. Cash Received in Current Year	285,000.00	558,900.00	67,500.00	45,000.00	68,707.13	600,363.00	59,172.45
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	285,000.00	558,900.00	67,869.57	56,345.31	68,707.13	675,564.31	59,172.45
EXPENDITURES							
9. Donor-Authorized Expenditures	274,622.01	939,010.77	82,094.36	76,487.41	93,548.21	675,933.41	92,236.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	274,622.01	939,010.77	82,094.36	76,487.41	93,548.21	675,933.41	92,236.06
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)	10,377.99	(380,110.77)	(14,224.79)	(20,142.10)	(24,841.08)	(369.10)	(33,063.61)
a. Unearned Revenue	10,377.99						
b. Accounts Payable		380,110.77	14,224.79	20,142.10	24,841.08	369.10	33,063.61
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	105,377.99	21,263.73	775.21	9,857.90	18,504.92	59,951.90	8,361.57
15. If Carryover is allowed, enter line 14 amount here	105,377.99	21,263.73	775.21	9,857.90	18,504.92	59,951.90	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	274,622.01	939,010.77	82,094.36	76,487.41	93,548.21	675,933.41	92,236.06

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

Hayward Unified
Alameda County

01 61192 0000000
Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Connect Kids to Coverage	Promise Neighborhood Project	TOTAL
AWARD			
1. Prior Year Carryover	71,082.43	0.00	729,424.91
2. a. Current Year Award	110,650.00	3,112,531.25	21,591,151.84
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	110,650.00	3,112,531.25	21,591,151.84
3. Required Matching Funds/Other			(509.67)
4. Total Available Award (sum lines 1, 2d, & 3)	181,732.43	3,112,531.25	22,320,067.08
REVENUES			
5. Unearned Revenue Deferred from Prior Year			95,400.10
6. Cash Received in Current Year	85,990.57	755,998.25	11,307,427.36
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	85,990.57	755,998.25	11,402,827.46
EXPENDITURES			
9. Donor-Authorized Expenditures	124,068.31	1,770,544.89	17,506,275.03
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	124,068.31	1,770,544.89	17,506,275.03
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)	(38,077.74)	(1,014,546.64)	(6,103,447.57)
a. Unearned Revenue			347,737.67
b. Accounts Payable			0.00
c. Accounts Receivable	38,077.74	1,014,546.64	6,451,185.24
14. Unused Grant Award Calculation (line 4 minus line 9)	57,664.12	1,341,986.36	4,813,792.05
15. If Carryover is allowed, enter line 14 amount here	57,664.12	1,341,986.36	4,770,932.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	124,068.31	1,770,544.89	17,506,275.03

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

STATE PROGRAM NAME	After School Learning Elementary	California Career Pathways Trust	Special Ed State Preschool Grant	Special Ed Low Incidence	Partnership Academy - Multimedia	TOTAL
RESOURCE CODE	6010	6382	6513	6515	7220	
REVENUE OBJECT	8590	8677	8590	8590	8590	
LOCAL DESCRIPTION (if any)	ASES	CPT			CPA	
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	13,791.75	13,791.75
2. a. Current Year Award	3,182,128.25	373,970.00	4,122.00	8,667.00	71,280.00	3,640,167.25
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,182,128.25	373,970.00	4,122.00	8,667.00	71,280.00	3,640,167.25
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,182,128.25	373,970.00	4,122.00	8,667.00	85,071.75	3,653,959.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	2,863,915.42	70,951.19	4,122.00	1,388.00	49,431.75	2,989,808.36
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	2,863,915.42	70,951.19	4,122.00	1,388.00	49,431.75	2,989,808.36
EXPENDITURES						
9. Donor-Authorized Expenditures	3,182,128.25	260,134.33	4,122.00	8,667.00	85,071.75	3,540,123.33
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	3,182,128.25	260,134.33	4,122.00	8,667.00	85,071.75	3,540,123.33
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)	(318,212.83)	(189,183.14)	0.00	(7,279.00)	(35,640.00)	(550,314.97)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	318,212.83	189,183.14	0.00	7,279.00	35,640.00	550,314.97
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	113,835.67	0.00	0.00	0.00	113,835.67
15. If Carryover is allowed, enter line 14 amount here	0.00	113,835.67	0.00	0.00	0.00	113,835.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,182,128.25	260,134.33	4,122.00	8,667.00	85,071.75	3,540,123.33

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

Hayward Unified
Alameda County

LOCAL PROGRAM NAME	Hayward Cal-Grip	Kellogg Grant through CalState East Bay	First 5- Alameda County	PH Chronic Absenteeism & Health Project	TOTAL
RESOURCE CODE	9337	9363	9302	9306	
REVENUE OBJECT	8693	8699	8677	8699	
LOCAL DESCRIPTION (if any)	HPAY/Botkin	Kellogg	First 5	Chronic Absence	
AWARD					
1. Prior Year Carryover	57,816.62	0.00	9,463.32	25,537.40	92,817.34
2. a. Current Year Award		121,568.00	66,000.00		187,568.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award	0.00	121,568.00	66,000.00	0.00	187,568.00
(sum lines 2a & 2b)	(11,543.95)				(11,543.95)
3. Required Matching Funds/Other					
4. Total Available Award	46,272.67	121,568.00	75,463.32	25,537.40	268,841.39
(sum lines 1, 2c, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	46,272.67	93,873.48	67,150.84	0.00	207,296.99
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	46,272.67	93,873.48	67,150.84	0.00	207,296.99
EXPENDITURES					
9. Donor-Authorized Expenditures	46,272.67	121,568.00	75,463.32	25,537.40	268,841.39
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	46,272.67	121,568.00	75,463.32	25,537.40	268,841.39
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(27,694.52)	(8,312.48)	(25,537.40)	(61,544.40)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	0.00	27,694.52	8,312.48	25,537.40	61,544.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,272.67	121,568.00	75,463.32	25,537.40	268,841.39

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

Hayward Unified
 Alameda County

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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	100,920.45	100,920.45
2. a. Current Year Award	118,317.00	118,317.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	118,317.00	118,317.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	219,237.45	219,237.45
REVENUES		
5. Cash Received in Current Year	110,317.00	110,317.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,000.00	8,000.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,000.00	8,000.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	118,317.00	118,317.00
EXPENDITURES		
10. Donor-Authorized Expenditures	130,465.90	130,465.90
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	130,465.90	130,465.90
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	88,771.55	88,771.55

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Lottery Restricted	Special Education	Special Ed Infant Program	Special Ed Mental Health Services	QEIA	Common Core Implementation	Routine Maintenance
AWARD							
1. Prior Year Restricted Ending Balance	136,543.81		0.00		114,784.57	4,100,290.74	0.00
2. a. Current Year Award	936,620.78	10,295,262.30	166,771.00	1,178,756.80	764,166.00		3,802,038.81
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	936,620.78	10,295,262.30	166,771.00	1,178,756.80	764,166.00	0.00	3,802,038.81
3. Required Matching Funds/Other		25,573,233.54					
4. Total Available Award (sum lines 1, 2c, & 3)	1,073,164.59	35,868,495.84	166,771.00	1,178,756.80	878,950.57	4,100,290.74	3,802,038.81
REVENUES							
5. Cash Received in Current Year	93,085.00	10,202,858.30	0.00	875,785.80	746,166.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	843,535.78	92,404.00	166,771.00	302,971.00	18,000.00	0.00	3,802,038.81
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	843,535.78	92,404.00	166,771.00	302,971.00	18,000.00	0.00	3,802,038.81
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	936,620.78	10,295,262.30	166,771.00	1,178,756.80	764,166.00	0.00	3,802,038.81
EXPENDITURES							
10. Donor-Authorized Expenditures	1,068,931.14	35,868,495.84	166,771.00	1,178,756.80	654,090.13	4,100,290.74	3,802,038.81
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,068,931.14	35,868,495.84	166,771.00	1,178,756.80	654,090.13	4,100,290.74	3,802,038.81
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,233.45	0.00	0.00	0.00	224,860.44	0.00	0.00

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

Hayward Unified
 Alameda County

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STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	4,351,619.12
2. a. Current Year Award	17,143,615.69
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,143,615.69
3. Required Matching Funds/Other	25,573,233.54
4. Total Available Award (sum lines 1, 2c, & 3)	47,068,468.35
REVENUES	
5. Cash Received in Current Year	11,917,895.10
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	5,225,720.59
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	5,225,720.59
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	17,143,615.69
EXPENDITURES	
10. Donor-Authorized Expenditures	46,839,374.46
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	46,839,374.46
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	229,093.89

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	College Bound Hayward	Kaiser Gen to Gen	Canvas Grant	YEP	YEP	YEP as SES Provider	Measure G Parcel Tax
AWARD							
1. Prior Year Restricted Ending Balance	19,192.11	0.00	0.00	217,899.99	12,122.31	0.00	2,837,870.69
2. a. Current Year Award	100,500.00	5,000.00	5,000.00	429,095.22	0.00	5,797.00	2,239,740.96
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	100,500.00	5,000.00	5,000.00	429,095.22	0.00	5,797.00	2,239,740.96
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	119,692.11	5,000.00	5,000.00	646,995.21	12,122.31	5,797.00	5,077,611.65
REVENUES							
5. Cash Received in Current Year	100,500.00	5,000.00	5,000.00	429,083.39	0.00	5,797.00	2,239,740.96
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	11.83	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	11.83	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	100,500.00	5,000.00	5,000.00	429,095.22	0.00	5,797.00	2,239,740.96
EXPENDITURES							
10. Donor-Authorized Expenditures	119,692.11	5,000.00	3,750.00	403,326.93	12,122.31	5,797.00	4,448,620.44
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	119,692.11	5,000.00	3,750.00	403,326.93	12,122.31	5,797.00	4,448,620.44
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,250.00	243,668.28	0.00	0.00	628,991.21

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Alameda County RTI and PBIS	ACOE IMMS	HUSD Billing Services	Art Is Education	NAMM Turnaround Arts Grant	NAMM Turnaround Community Engagement	Lowe's Toolbox for Education
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	11,483.64	0.00	0.00	0.00
2. a. Current Year Award	42,112.00	7,889.20	278,910.20	17,000.00	7,996.91	10,000.00	5,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	42,112.00	7,889.20	278,910.20	17,000.00	7,996.91	10,000.00	5,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	42,112.00	7,889.20	278,910.20	28,483.64	7,996.91	10,000.00	5,000.00
REVENUES							
5. Cash Received in Current Year	42,112.00	7,889.20	238,077.31	17,000.00	7,996.91	10,000.00	5,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	40,832.89	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	40,832.89	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	42,112.00	7,889.20	278,910.20	17,000.00	7,996.91	10,000.00	5,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	42,112.00	7,889.20	278,910.20	28,483.64	4,807.68	1,948.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	42,112.00	7,889.20	278,910.20	28,483.64	4,807.68	1,948.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	3,189.23	8,052.00	5,000.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	School Oral Health Policy Grant	Lost Library Books	Maintenance Assessment District	Facilities Redevelopment Funds	Microsoft Settlement Funds	PG&E Bright Ideas Grant - Mt Eden	Puente Project
AWARD							
1. Prior Year Restricted Ending Balance	3,357.83	21,262.49	163,449.29	905,233.06	235,151.47	7,146.48	1,393.45
2. a. Current Year Award	0.00	6,448.99	1,282,677.84	824,173.76	747,136.92	0.00	13,800.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,448.99	1,282,677.84	824,173.76	747,136.92	0.00	13,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,357.83	27,711.48	1,446,127.13	1,729,406.82	982,288.39	7,146.48	15,193.45
REVENUES							
5. Cash Received in Current Year	0.00	6,448.99	1,282,677.84	824,173.76	747,136.92	0.00	13,800.00
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	6,448.99	1,282,677.84	824,173.76	747,136.92	0.00	13,800.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	4,880.17	1,146,744.50	692,728.78	195,609.20	0.00	11,726.97
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	4,880.17	1,146,744.50	692,728.78	195,609.20	0.00	11,726.97
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,357.83	22,831.31	299,382.63	1,036,678.04	786,679.19	7,146.48	3,466.48

LOCAL PROGRAM NAME	Kellogg- ELL	Retirement Reception Donations	Site Discretionary Donations	Made In Hayward Donations	Unorganized ASB	National Philanthropic	Post Retirement Benefits
RESOURCE CODE	9401	9402	9408	9409	9412	9413	9550
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	n/a
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	47,640.69	0.00	147,812.47	2,047.13	74,672.66	22,373.31	191,613.46
2. a. Current Year Award	150,000.00	822.85	210,288.58	900.00	169,968.63	15,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	150,000.00	822.85	210,288.58	900.00	169,968.63	15,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	197,640.69	822.85	358,101.05	2,947.13	244,641.29	37,373.31	191,613.46
REVENUES							
5. Cash Received in Current Year	150,000.00	0.00	210,288.58	900.00	169,968.63	15,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	822.85	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	822.85	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	150,000.00	822.85	210,288.58	900.00	169,968.63	15,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	113,226.07	822.85	186,279.10	800.00	164,890.53	12,319.24	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	113,226.07	822.85	186,279.10	800.00	164,890.53	12,319.24	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	84,414.62	0.00	171,821.95	2,147.13	79,750.76	25,054.07	191,613.46

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

Hayward Unified
 Alameda County

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LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	4,921,722.53
2. a. Current Year Award	6,575,259.06
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,575,259.06
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	11,496,981.59
REVENUES	
5. Cash Received in Current Year	6,533,591.49
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	41,667.57
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	41,667.57
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,575,259.06
EXPENDITURES	
10. Donor-Authorized Expenditures	7,892,486.92
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	7,892,486.92
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	3,604,494.67

UNAUDITED ACTUALS

SUPPLEMENTAL SACS FORMS:

- Technical Review Checks
- Form ASSET
- Form DEBT
- Form CEA (Current Expense Formula)
- Form ICR (Indirect Cost Rate)
- Form L (Lottery)
- Form NCMOE
- Form PCR (Program Cost Report)
- Form PCRAF (PCR Allocation Factors)

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Unaudited Actuals
2015-16 Budget
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6300	-745,766.55

Explanation: Unanticipated purchases in June with lottery funds after budget prepared which reduced the planned carryover into 2015-16. Budget for 2015-16 has been reduced such that no negative balance will actually occur in 2015-16.

Total of negative resource balances for Fund 01	-745,766.55
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6300	9790	-745,766.55

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COPS.9666	15,565,000.00	15,565,000.00

Explanation: COP principal payments do not begin until 2015-16.

EXPORT CHECKS

Checks Completed.

	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	12,623,420.00		12,623,420.00			12,623,420.00
Work in Progress			0.00	60,622.82		60,622.82
Total capital assets not being depreciated	12,623,420.00	0.00	12,623,420.00	60,622.82	0.00	12,684,042.82
Capital assets being depreciated:						
Land Improvements	23,493,674.76		23,493,674.76	665,927.57		24,159,602.33
Buildings	320,875,151.40		320,875,151.40	3,576,214.35		324,451,365.75
Equipment	22,125,968.99		22,125,968.99	245,909.33	64,148.59	22,307,729.73
Total capital assets being depreciated	366,494,795.15	0.00	366,494,795.15	4,488,051.25	64,148.59	370,918,697.81
Accumulated Depreciation for:						
Land Improvements	(22,036,158.10)		(22,036,158.10)	(284,254.30)		(22,320,412.40)
Buildings	(85,227,310.52)		(85,227,310.52)	(6,427,362.66)		(91,654,673.18)
Equipment	(18,199,189.81)		(18,199,189.81)	(1,107,565.25)	(64,148.59)	(19,242,606.47)
Total accumulated depreciation	(125,462,658.43)	0.00	(125,462,658.43)	(7,819,182.21)	(64,148.59)	(133,217,692.05)
Total capital assets being depreciated, net	241,032,136.72	0.00	241,032,136.72	(3,331,130.96)	0.00	237,701,005.76
Governmental activity capital assets, net	253,655,556.72	0.00	253,655,556.72	(3,270,508.14)	0.00	250,385,048.58
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 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	203,446,453.20		203,446,453.20	2,355,266.00	279,603.00	205,522,116.20	436,862.10
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	15,565,000.00		15,565,000.00	0.00	0.00	15,565,000.00	685,000.00
Capital Leases Payable	420,070.11		420,070.11		124,744.91	295,325.20	127,396.61
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	461,517.06		461,517.06		234,288.26	227,228.80	150,890.99
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	21,083,546.07		21,083,546.07	6,454,673.93		27,538,220.00	
Compensated Absences Payable	1,357,049.73		1,357,049.73	206,016.52		1,563,066.25	
Governmental activities long-term liabilities	242,333,636.17	0.00	242,333,636.17	9,015,956.45	638,636.17	250,710,956.45	1,400,149.70
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

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	113,526,605.36	301	489,618.42	303	113,036,986.94	305	2,941,573.90		307	110,095,413.04	309
2000 - Classified Salaries	39,231,535.12	311	252,284.20	313	38,979,250.92	315	6,113,150.40		317	32,866,100.52	319
3000 - Employee Benefits (Excluding 3800)	31,154,286.28	321	2,745,670.13	323	28,408,616.15	325	1,496,697.45		327	26,911,918.70	329
4000 - Books, Supplies Equip Replace. (6500)	6,734,216.21	331	181,718.51	333	6,552,497.70	335	2,055,113.95		337	4,497,383.75	339
5000 - Services . . . & 7300 - Indirect Costs	28,221,036.77	341	67,433.75	343	28,153,603.02	345	14,061,664.01		347	14,091,939.01	349
TOTAL					215,130,954.73	365	TOTAL			188,462,755.02	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	94,646,228.79	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,426,071.57	380
3. STRS.	3101 & 3102	12,566,541.63	382
4. PERS.	3201 & 3202	1,549,911.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,383,139.78	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	280,011.18	385
7. Unemployment Insurance.	3501 & 3502	54,321.56	390
8. Workers' Compensation Insurance.	3601 & 3602	2,081,857.35	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	886,914.50	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		123,874,998.28	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		625,876.67	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,067,425.83	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		122,181,695.78	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.		64.83%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	64.83%	
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).	188,462,755.02	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,925,117.29
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.

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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) 175,379,151.54

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.38%

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)	7,534,282.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,870,434.72
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	52,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	2,564.24
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)	645,829.65
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)	414.27
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)	10,106,025.18
9. Carry-Forward Adjustment (Part IV, Line F)	618,202.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,724,228.03

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	137,641,009.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,056,791.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,647,693.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	563,272.17
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	83,938.55
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)	1,332,818.85
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)	16,996.85
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)	195,609.20
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)	18,461,556.54
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)	11,842.15
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)	3,338,773.96
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,318,837.27
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,097,093.70
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)	211,766,232.77

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)

4.77%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

5.06%

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)	10,106,025.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	676,956.84
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.8%) times Part III, Line B18); zero if negative	618,202.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.8%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.8%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	618,202.85
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	618,202.85

Approved indirect cost rate: 4.80%
Highest rate used in any program: 4.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,334,086.81	208,035.22	4.80%
01	3060	256,147.47	12,295.08	4.80%
01	3061	40,524.44	1,945.17	4.80%
01	3310	2,933,051.53	140,786.47	4.80%
01	3312	9,596.64	460.64	4.80%
01	3315	124,552.53	5,978.52	4.80%
01	3320	222,294.47	10,670.13	4.80%
01	3385	108,860.69	5,225.31	4.80%
01	3550	163,430.66	7,846.31	4.80%
01	4035	670,542.98	32,186.06	4.80%
01	4050	3,761.40	180.55	4.80%
01	4124	4,985,923.51	239,324.23	4.80%
01	4201	89,263.56	4,284.65	4.80%
01	4203	662,679.81	13,253.60	2.00%
01	5370	88,011.51	4,224.55	4.80%
01	5810	1,807,837.02	86,776.18	4.80%
01	6010	3,036,381.92	145,746.33	4.80%
01	6510	159,132.63	7,638.37	4.80%
01	6515	8,270.04	396.96	4.80%
01	7220	81,175.34	3,896.41	4.80%
01	7400	624,134.11	29,956.02	4.80%
01	7405	3,912,491.16	187,799.58	4.80%
01	9010	7,599,758.33	43,702.77	0.58%
11	5610	425,095.42	20,404.58	4.80%
12	5025	637,952.40	30,621.72	4.80%
12	6105	2,623,125.07	125,910.00	4.80%
13	5310	7,025,257.66	337,212.37	4.80%
13	5320	731,412.08	35,097.18	4.80%
13	5330	337,292.16	16,190.02	4.80%
13	5340	9,975.75	478.84	4.80%
13	9010	11,460.76	550.12	4.80%

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	1,956,285.22		136,543.81	2,092,829.03
2. State Lottery Revenue	8560	3,254,943.84		936,620.78	4,191,564.62
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)		5,211,229.06	0.00	1,073,164.59	6,284,393.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,084,924.08			2,084,924.08
2. Classified Salaries	2000-2999	292,338.87			292,338.87
3. Employee Benefits	3000-3999	346,482.89			346,482.89
4. Books and Supplies	4000-4999	2,416.36		1,068,931.14	1,071,347.50
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	736,769.36			736,769.36
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,462,931.56	0.00	1,068,931.14	4,531,862.70
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,748,297.50	0.00	4,233.45	1,752,530.95
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	223,925,713.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,522,654.93
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	83,938.55
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	708,719.16
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	354,274.16
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	559,079.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	608,293.63
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,712,155.50
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	657,906.34
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				201,348,808.97

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)		20,071.69
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,031.48
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.)	174,331,198.34	8,797.27
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)	174,331,198.34	8,797.27
B. Required effort (Line A.2 times 90%)	156,898,078.51	7,917.54
C. Current year expenditures (Line I.E and Line II.B)	201,348,808.97	10,031.48
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report01 61192 0000000
Form PCR

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
----- Direct Costs -----							
Instructional Goals							
0001	Pre-Kindergarten	54,390.15	0.00	54,390.15	2,683.88		57,074.03
1110	Regular Education, K-12	116,693,978.16	39,908,198.72	156,602,176.88	7,727,531.71		164,329,708.59
3100	Alternative Schools	188,097.65	0.00	188,097.65	9,281.68		197,379.33
3200	Continuation Schools	1,227,543.43	662,220.19	1,889,763.62	93,250.35		1,983,013.97
3300	Independent Study Centers	977,860.21	183,894.03	1,161,754.24	57,326.74		1,219,080.98
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	163,430.66	0.00	163,430.66	8,064.48		171,495.14
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	969,531.37	0.00	969,531.37	47,841.51		1,017,372.88
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	41,446,805.29	4,666,095.67	46,112,900.96	2,275,440.30		48,388,341.26
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	900,485.46	0.00	900,485.46	44,434.44		944,919.90
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	83,938.55	0.00	83,938.55	4,141.95		88,080.50
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					17,971.79	17,971.79
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					655,423.54	655,423.54
----	Other Outgo					4,349,314.16	4,349,314.16
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)			380,880.24	747,768.43		1,128,648.67
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(622,111.71)		(622,111.71)
----	Total General Fund and Charter Schools Funds Expenditures	162,706,060.93	45,801,288.85	208,507,349.78	10,395,653.76	5,022,709.49	223,925,713.03

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

01 61192 0000000
Form PCR

Civil	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,589.68	52,800.47	0.00	0.00	0.00	0.00	0.00			0.00	0.00	54,390.15
1110	Regular Education, K-12	107,354,647.11	5,541,669.54	1,798,572.17	246,141.45	1,121,327.10	0.00	563,272.17			68,348.62	0.00	116,693,978.16
3100	Alternative Schools	185,892.79	2,204.86	0.00	0.00	0.00	0.00	0.00			0.00	0.00	188,097.65
3200	Continuation Schools	1,227,543.43	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,227,543.43
3300	Independent Study Centers	884,608.09	93,252.12	0.00	0.00	0.00	0.00	0.00			0.00	0.00	977,860.21
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	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
3800	Vocational Education	160,330.19	3,100.47	0.00	0.00	0.00	0.00	0.00			0.00	0.00	163,430.66
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	870,279.11	60,899.48	38,352.78	0.00	0.00	0.00	0.00			0.00	0.00	969,531.37
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	33,291,232.46	2,443,873.42	250.13	0.00	385,671.82	5,317,587.72	0.00			8,189.74	0.00	41,446,805.29
6000	RXC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	690,123.48	7,023.09	129,463.66	0.00	73,875.23	0.00	0.00	0.00	0.00	0.00	0.00	900,485.46
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		83,938.55	0.00	0.00	0.00	83,938.55
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		144,666,246.34	8,204,823.45	1,966,638.74	246,141.45	1,580,874.15	5,317,587.72	563,272.17	83,938.55	0.00	76,538.36	0.00	162,706,060.93

* 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
1110	Regular Education, K–12	20,901,001.81	17,723,187.25	1,284,009.66	39,908,198.72
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	281,339.96	380,880.23	0.00	662,220.19
3300	Independent Study Centers	183,894.03	0.00	0.00	183,894.03
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,094,775.32	571,320.35	0.00	4,666,095.67
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		190,440.12		190,440.12
- -	Child Development (Fund 12)	0.00	190,440.12	0.00	190,440.12
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		25,461,011.12	19,056,268.07	1,284,009.66	45,801,288.85

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)	1,335,383.09
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	52,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,563,838.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,066,043.92
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,017,765.48
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	162,706,060.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	45,801,288.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	208,507,349.78
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,338,773.96
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,318,837.27
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,115,398.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,773,009.64
D. Total Direct Charged and Allocated Costs (B3 + C5)		223,280,359.42
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.93%

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)	17,971.79				17,971.79
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			655,423.54		655,423.54
Other Outgo (Objects 1000-7999)				4,349,314.16	4,349,314.16
Total Other Costs	17,971.79	0.00	655,423.54	4,349,314.16	5,022,709.49

	----- Teacher Full-Time Equivalents -----					----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)								
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	817.20	817.20	817.20	817.20	93.00	100.00	100.00	
3100 Alternative Schools								
3200 Continuation Schools	11.00	11.00	11.00	11.00	2.00			
3300 Independent Study Centers	7.19	7.19	7.19	7.19				
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	160.10	160.10	160.10	160.10	3.00			
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)					1.00			
-- Child Development (Fund 12)					1.00			
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	995.49	995.49	995.49	995.49	100.00	100.00	100.00	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
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	

UNAUDITED ACTUALS
ADULT EDUCATION
FUND 11

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,400,846.00	1,400,846.00	0.0%
2) Federal Revenue		8100-8299	1,270,099.68	1,110,106.00	-12.6%
3) Other State Revenue		8300-8599	368,374.00	500,000.00	35.7%
4) Other Local Revenue		8600-8799	325,114.75	379,127.76	16.6%
5) TOTAL, REVENUES			3,364,434.43	3,390,079.76	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,385,793.55	1,183,041.56	-14.6%
2) Classified Salaries		2000-2999	809,299.33	816,665.68	0.9%
3) Employee Benefits		3000-3999	442,092.55	385,532.02	-12.8%
4) Books and Supplies		4000-4999	51,544.99	160,096.21	210.6%
5) Services and Other Operating Expenditures		5000-5999	650,043.54	596,900.00	-8.2%
6) Capital Outlay		6000-6999	5,868.44	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,463.68	25,000.00	-9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,051.46	131,224.29	72.5%
9) TOTAL, EXPENDITURES			3,448,157.54	3,298,459.76	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,723.11)	91,620.00	-209.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,723.11)	91,620.00	-209.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,337.75	6,614.64	-92.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,337.75	6,614.64	-92.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,337.75	6,614.64	-92.7%
2) Ending Balance, June 30 (E + F1e)			6,614.64	98,234.64	1385.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,614.64	98,234.64	1385.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,154.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	8,966.51		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	608,668.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			628,789.28		
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	101,504.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	520,669.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			622,174.64		
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)			6,614.64		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,400,846.00	1,400,846.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,400,846.00	1,400,846.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	6,200.00	New
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,270,099.68	1,103,906.00	-13.1%
TOTAL, FEDERAL REVENUE			1,270,099.68	1,110,106.00	-12.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	300,000.00	500,000.00	66.7%
All Other State Apportionments - Prior Years		8319	(2,291.00)	0.00	-100.0%
All Other State Revenue		8590	70,665.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			368,374.00	500,000.00	35.7%

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	20.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	260,610.19	338,127.76	29.7%
Interagency Services		8677	20,360.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	44,124.09	41,000.00	-7.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,114.75	379,127.76	16.6%
TOTAL, REVENUES			3,364,434.43	3,390,079.76	0.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	709,209.66	596,017.26	-16.0%
Certificated Pupil Support Salaries		1200	52,026.20	55,665.68	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,434.60	167,948.54	5.3%
Other Certificated Salaries		1900	465,123.09	363,410.08	-21.9%
TOTAL, CERTIFICATED SALARIES			1,385,793.55	1,183,041.56	-14.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,049.17	5,956.96	-1.5%
Classified Support Salaries		2200	424,695.48	450,369.47	6.0%
Classified Supervisors' and Administrators' Salaries		2300	69,864.57	74,107.34	6.1%
Clerical, Technical and Office Salaries		2400	297,817.61	276,307.54	-7.2%
Other Classified Salaries		2900	10,872.50	9,924.37	-8.7%
TOTAL, CLASSIFIED SALARIES			809,299.33	816,665.68	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	168,839.66	118,588.15	-29.8%
PERS		3201-3202	94,406.72	97,123.04	2.9%
OASDI/Medicare/Alternative		3301-3302	82,295.31	80,636.54	-2.0%
Health and Welfare Benefits		3401-3402	5,033.44	5,026.18	-0.1%
Unemployment Insurance		3501-3502	1,100.63	1,002.37	-8.9%
Workers' Compensation		3601-3602	42,223.32	37,391.40	-11.4%
OPEB, Allocated		3701-3702	37,511.94	34,359.72	-8.4%
OPEB, Active Employees		3751-3752	10,681.53	11,404.62	6.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			442,092.55	385,532.02	-12.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	100.00	New
Materials and Supplies		4300	47,443.26	156,596.21	230.1%
Noncapitalized Equipment		4400	4,101.73	3,400.00	-17.1%
TOTAL, BOOKS AND SUPPLIES			51,544.99	160,096.21	210.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,477.07	15,050.00	-13.9%
Dues and Memberships		5300	2,560.00	2,580.00	0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	241,044.32	228,000.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,713.87	10,350.00	81.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,172.98)	(44,430.00)	131.7%
Professional/Consulting Services and Operating Expenditures		5800	387,296.24	369,850.00	-4.5%
Communications		5900	15,125.02	15,500.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			650,043.54	596,900.00	-8.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,868.44	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,868.44	0.00	-100.0%
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	27,463.68	25,000.00	-9.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,463.68	25,000.00	-9.0%

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	76,051.46	131,224.29	72.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,051.46	131,224.29	72.5%
TOTAL, EXPENDITURES			3,448,157.54	3,298,459.76	-4.3%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,400,846.00	1,400,846.00	0.0%
2) Federal Revenue		8100-8299	1,270,099.68	1,110,106.00	-12.6%
3) Other State Revenue		8300-8599	368,374.00	500,000.00	35.7%
4) Other Local Revenue		8600-8799	325,114.75	379,127.76	16.6%
5) TOTAL, REVENUES			3,364,434.43	3,390,079.76	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,143,286.71	1,023,086.78	-10.5%
2) Instruction - Related Services	2000-2999		977,764.05	884,667.48	-9.5%
3) Pupil Services	3000-3999		531,091.04	525,703.94	-1.0%
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		76,051.46	131,224.29	72.5%
8) Plant Services	8000-8999		692,500.60	708,777.27	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	27,463.68	25,000.00	-9.0%
10) TOTAL, EXPENDITURES			3,448,157.54	3,298,459.76	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(83,723.11)	91,620.00	-209.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,723.11)	91,620.00	-209.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,337.75	6,614.64	-92.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,337.75	6,614.64	-92.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,337.75	6,614.64	-92.7%
2) Ending Balance, June 30 (E + F1e)			6,614.64	98,234.64	1385.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,614.64	98,234.64	1385.1%
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	2015-16
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

UNAUDITED ACTUALS
CHILD DEVELOPMENT
FUND 12

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	434,950.40	696,305.04	60.1%
3) Other State Revenue		8300-8599	2,745,010.52	2,804,970.66	2.2%
4) Other Local Revenue		8600-8799	76,076.65	114,404.00	50.4%
5) TOTAL, REVENUES			3,256,037.57	3,615,679.70	11.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,320,925.62	1,376,499.08	4.2%
2) Classified Salaries		2000-2999	914,855.38	955,667.61	4.5%
3) Employee Benefits		3000-3999	474,892.71	460,667.52	-3.0%
4) Books and Supplies		4000-4999	45,617.12	52,052.94	14.1%
5) Services and Other Operating Expenditures		5000-5999	562,546.44	595,013.62	5.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	156,531.72	175,778.93	12.3%
9) TOTAL, EXPENDITURES			3,475,368.99	3,615,679.70	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(219,331.42)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,418.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,418.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,912.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,912.80	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,912.80	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,912.80	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	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	207,196.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,588.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	115,043.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	216,639.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			540,467.38		
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	80,467.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	460,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			540,467.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	434,950.40	696,305.04	60.1%
TOTAL, FEDERAL REVENUE			434,950.40	696,305.04	60.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,690,163.52	2,804,970.66	4.3%
All Other State Revenue	All Other	8590	54,847.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,745,010.52	2,804,970.66	2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200.59	600.00	199.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	36,474.06	35,000.00	-4.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,402.00	78,804.00	100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,076.65	114,404.00	50.4%
TOTAL, REVENUES			3,256,037.57	3,615,679.70	11.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,072,455.56	1,115,521.33	4.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,470.06	260,977.75	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,320,925.62	1,376,499.08	4.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	642,384.09	669,358.73	4.2%
Classified Support Salaries		2200	89,964.67	94,490.73	5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,506.62	191,818.15	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			914,855.38	955,667.61	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	157,370.15	128,999.64	-18.0%
PERS		3201-3202	113,690.19	119,862.82	5.4%
OASDI/Medicare/Alternative		3301-3302	90,914.96	94,776.81	4.2%
Health and Welfare Benefits		3401-3402	6,894.21	7,383.73	7.1%
Unemployment Insurance		3501-3502	1,122.61	1,170.76	4.3%
Workers' Compensation		3601-3602	43,018.90	43,271.83	0.6%
OPEB, Allocated		3701-3702	38,226.04	39,863.12	4.3%
OPEB, Active Employees		3751-3752	23,655.65	25,338.81	7.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			474,892.71	460,667.52	-3.0%
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	41,688.08	47,252.94	13.3%
Noncapitalized Equipment		4400	3,929.04	4,800.00	22.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,617.12	52,052.94	14.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,885.15	8,003.45	-19.0%
Dues and Memberships		5300	1,868.00	2,000.00	7.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,791.13	48,300.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,607.26	1,700.00	5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,029.00	1,500.00	45.8%
Professional/Consulting Services and Operating Expenditures		5800	502,816.92	530,740.00	5.6%
Communications		5900	2,548.98	2,770.17	8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			562,546.44	595,013.62	5.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	156,531.72	175,778.93	12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			156,531.72	175,778.93	12.3%
TOTAL, EXPENDITURES			3,475,368.99	3,615,679.70	4.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	216,418.62	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			216,418.62	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)					
			216,418.62	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	434,950.40	696,305.04	60.1%
3) Other State Revenue		8300-8599	2,745,010.52	2,804,970.66	2.2%
4) Other Local Revenue		8600-8799	76,076.65	114,404.00	50.4%
5) TOTAL, REVENUES			3,256,037.57	3,615,679.70	11.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,603,988.49	2,695,029.49	3.5%
2) Instruction - Related Services	2000-2999		551,689.60	569,601.13	3.2%
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		156,531.72	175,778.93	12.3%
8) Plant Services	8000-8999		163,159.18	175,270.15	7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,475,368.99	3,615,679.70	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(219,331.42)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,418.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,418.62	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)			(2,912.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,912.80	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,912.80	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,912.80	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2015-16
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

UNAUDITED ACTUALS
CAFETERIA SPECIAL
REVENUE
FUND 13

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,115,819.07	7,457,804.09	21.9%
3) Other State Revenue		8300-8599	498,642.75	477,362.57	-4.3%
4) Other Local Revenue		8600-8799	1,748,038.44	326,308.77	-81.3%
5) TOTAL, REVENUES			8,362,500.26	8,261,475.43	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,375,924.38	3,573,285.31	5.8%
3) Employee Benefits		3000-3999	759,366.47	909,453.04	19.8%
4) Books and Supplies		4000-4999	3,833,821.17	4,557,434.35	18.9%
5) Services and Other Operating Expenditures		5000-5999	146,286.39	208,935.88	42.8%
6) Capital Outlay		6000-6999	515,479.66	15,000.00	-97.1%
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	389,528.53	473,395.97	21.5%
9) TOTAL, EXPENDITURES			9,020,406.60	9,737,504.55	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(657,906.34)	(1,476,029.12)	124.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	281,863.56	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			281,863.56	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)			(376,042.78)	(1,476,029.12)	292.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,358,262.70	3,982,219.92	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,358,262.70	3,982,219.92	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,358,262.70	3,982,219.92	-8.6%
2) Ending Balance, June 30 (E + F1e)			3,982,219.92	2,506,190.80	-37.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,250.00	2,250.00	0.0%
Stores		9712	49,044.51	50,000.00	1.9%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,930,925.41	2,453,940.80	-37.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,760,233.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,250.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,264,014.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	49,044.51		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,075,542.10		
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	91,986.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,336.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			93,322.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,982,219.92		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,115,819.07	7,457,804.09	21.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,115,819.07	7,457,804.09	21.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	498,642.75	477,362.57	-4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			498,642.75	477,362.57	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,723,281.90	310,808.77	-82.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,763.20	7,000.00	-28.3%
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	14,993.34	8,500.00	-43.3%
TOTAL, OTHER LOCAL REVENUE			1,748,038.44	326,308.77	-81.3%
TOTAL, REVENUES			8,362,500.26	8,261,475.43	-1.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,771,653.52	2,856,516.60	3.1%
Classified Supervisors' and Administrators' Salaries		2300	471,948.91	628,413.43	33.2%
Clerical, Technical and Office Salaries		2400	132,321.95	88,355.28	-33.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,375,924.38	3,573,285.31	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	338,991.26	421,935.20	24.5%
OASDI/Medicare/Alternative		3301-3302	241,515.42	283,513.32	17.4%
Health and Welfare Benefits		3401-3402	10,495.69	19,992.48	90.5%
Unemployment Insurance		3501-3502	1,696.04	1,786.70	5.3%
Workers' Compensation		3601-3602	64,987.89	66,070.09	1.7%
OPEB, Allocated		3701-3702	56,474.39	61,424.77	8.8%
OPEB, Active Employees		3751-3752	45,205.78	54,730.48	21.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			759,366.47	909,453.04	19.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	440,559.50	539,825.52	22.5%
Noncapitalized Equipment		4400	78,305.79	35,485.24	-54.7%
Food		4700	3,314,955.88	3,982,123.59	20.1%
TOTAL, BOOKS AND SUPPLIES			3,833,821.17	4,557,434.35	18.9%

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	6,730.70	7,914.68	17.6%
Dues and Memberships		5300	110.00	110.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,566.06	94,082.36	79.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	572.37	1,500.00	162.1%
Professional/Consulting Services and Operating Expenditures		5800	77,308.85	94,510.94	22.3%
Communications		5900	8,998.41	10,317.90	14.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,286.39	208,935.88	42.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	483,383.19	5,000.00	-99.0%
Equipment		6400	32,096.47	5,000.00	-84.4%
Equipment Replacement		6500	0.00	5,000.00	New
TOTAL, CAPITAL OUTLAY			515,479.66	15,000.00	-97.1%
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	389,528.53	473,395.97	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			389,528.53	473,395.97	21.5%
TOTAL, EXPENDITURES			9,020,406.60	9,737,504.55	7.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	281,863.56	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			281,863.56	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			281,863.56	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,115,819.07	7,457,804.09	21.9%
3) Other State Revenue		8300-8599	498,642.75	477,362.57	-4.3%
4) Other Local Revenue		8600-8799	1,748,038.44	326,308.77	-81.3%
5) TOTAL, REVENUES			8,362,500.26	8,261,475.43	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,129,190.17	9,258,608.58	13.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		389,528.53	473,395.97	21.5%
8) Plant Services	8000-8999		501,687.90	5,500.00	-98.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,020,406.60	9,737,504.55	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(657,906.34)	(1,476,029.12)	124.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	281,863.56	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			281,863.56	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)			(376,042.78)	(1,476,029.12)	292.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,358,262.70	3,982,219.92	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,358,262.70	3,982,219.92	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,358,262.70	3,982,219.92	-8.6%
2) Ending Balance, June 30 (E + F1e)			3,982,219.92	2,506,190.80	-37.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,250.00	2,250.00	0.0%
Stores		9712	49,044.51	50,000.00	1.9%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,930,925.41	2,453,940.80	-37.6%
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	2015-16
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,278,605.37	284,003.43
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	709,000.73	1,140,841.62
5330	Child Nutrition: Summer Food Service Program Operations	928,934.50	1,014,710.94
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	691.32	691.32
9010	Other Restricted Local	13,693.49	13,693.49
Total, Restricted Balance		3,930,925.41	2,453,940.80

UNAUDITED ACTUALS
DEFERRED
MAINTENANCE
FUND 14

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,811.00	0.00	-100.0%
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	334.76	0.00	-100.0%
5) TOTAL, REVENUES			93,145.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,105.09	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	208,630.28	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			225,735.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(132,589.61)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,589.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,917.53	26,327.92	-83.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,917.53	26,327.92	-83.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,917.53	26,327.92	-83.4%
2) Ending Balance, June 30 (E + F1e)			26,327.92	26,327.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	26,327.92	26,327.92	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	83,807.42		
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			83,807.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	57,479.50		
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			57,479.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,327.92		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	92,811.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,811.00	0.00	-100.0%
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	334.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			334.76	0.00	-100.0%
TOTAL, REVENUES			93,145.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,105.09	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,105.09	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	208,630.28	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,630.28	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			225,735.37	0.00	-100.0%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,811.00	0.00	-100.0%
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	334.76	0.00	-100.0%
5) TOTAL, REVENUES			93,145.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		225,735.37	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			225,735.37	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(132,589.61)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,589.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,917.53	26,327.92	-83.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,917.53	26,327.92	-83.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,917.53	26,327.92	-83.4%
2) Ending Balance, June 30 (E + F1e)			26,327.92	26,327.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	26,327.92	26,327.92	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	2015-16
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

UNAUDITED ACTUALS

BUILDING

FUND 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,962.67	0.00	-100.0%
5) TOTAL, REVENUES			105,962.67	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,431,234.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	19,510.46	0.00	-100.0%
6) Capital Outlay		6000-6999	2,638,839.05	1,586,621.21	-39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,089,583.81	1,586,621.21	-68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,983,621.14)	(1,586,621.21)	-68.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,796.82	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,796.82	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)			(4,922,824.32)	(1,586,621.21)	-67.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,995,993.31	18,073,168.99	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,995,993.31	18,073,168.99	-21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,995,993.31	18,073,168.99	-21.4%
2) Ending Balance, June 30 (E + F1e)			18,073,168.99	16,486,547.78	-8.8%
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		9740	18,073,168.99	16,486,547.78	-8.8%
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	18,431,864.91		
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	13,811.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	121,593.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,567,269.76		
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	433,303.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,796.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			494,100.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,073,168.99		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	76,537.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,425.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,962.67	0.00	-100.0%
TOTAL, REVENUES			105,962.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	485,740.44	0.00	-100.0%
Noncapitalized Equipment		4400	1,945,493.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,431,234.30	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,003.26	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	16,507.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,510.46	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,638,839.05	1,586,621.21	-39.9%
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			2,638,839.05	1,586,621.21	-39.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,089,583.81	1,586,621.21	-68.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	60,796.82	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,796.82	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	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)			60,796.82	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,962.67	0.00	-100.0%
5) TOTAL, REVENUES			105,962.67	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,089,583.81	1,586,621.21	-68.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,089,583.81	1,586,621.21	-68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,983,621.14)	(1,586,621.21)	-68.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,796.82	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,796.82	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)			(4,922,824.32)	(1,586,621.21)	-67.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,995,993.31	18,073,168.99	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,995,993.31	18,073,168.99	-21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,995,993.31	18,073,168.99	-21.4%
2) Ending Balance, June 30 (E + F1e)			18,073,168.99	16,486,547.78	-8.8%
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		9740	18,073,168.99	16,486,547.78	-8.8%
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	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	18,073,168.99	16,486,547.78
Total, Restricted Balance		18,073,168.99	16,486,547.78

UNAUDITED ACTUALS
CAPITAL FACILITIES
FUND 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,956,973.99	1,236,253.78	-36.8%
5) TOTAL REVENUES			1,956,973.99	1,236,253.78	-36.8%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,802.28	0.00	-100.0%
6) Capital Outlay		6000-6999	21,843.17	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	551,253.78	1,236,253.78	124.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			728,899.23	1,236,253.78	69.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,228,074.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,228,074.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	874,929.05	2,103,003.81	140.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			874,929.05	2,103,003.81	140.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,929.05	2,103,003.81	140.4%
2) Ending Balance, June 30 (E + F1e)			2,103,003.81	2,103,003.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,103,003.81	2,103,003.81	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	1,736,938.56		
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	362,203.40		
e) collections awaiting deposit		9140	7,713.09		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,179.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,108,034.81		
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	5,031.00		
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			5,031.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,103,003.81		

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	3,821.35	1,814.83	-52.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,953,152.64	1,234,438.95	-36.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,956,973.99	1,236,253.78	-36.8%
TOTAL, REVENUES			1,956,973.99	1,236,253.78	-36.8%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,754.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,048.28	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,802.28	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,843.17	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			21,843.17	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	551,253.78	551,253.78	0.0%
Other Debt Service - Principal		7439	0.00	685,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			551,253.78	1,236,253.78	124.3%
TOTAL, EXPENDITURES			728,899.23	1,236,253.78	69.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	1,956,973.99	1,236,253.78	-36.8%
5) TOTAL, REVENUES			1,956,973.99	1,236,253.78	-36.8%
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		177,645.45	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	551,253.78	1,236,253.78	124.3%
10) TOTAL, EXPENDITURES			728,899.23	1,236,253.78	69.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,228,074.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,228,074.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	874,929.05	2,103,003.81	140.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			874,929.05	2,103,003.81	140.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,929.05	2,103,003.81	140.4%
2) Ending Balance, June 30 (E + F1e)			2,103,003.81	2,103,003.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,103,003.81	2,103,003.81	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	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,103,003.81	2,103,003.81
Total, Restricted Balance		2,103,003.81	2,103,003.81

UNAUDITED ACTUALS
SCHOOL FACILITIES
FUND 35

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170.01	0.00	-100.0%
5) TOTAL REVENUES			170.01	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	88,701.20	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			88,701.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,531.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,531.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,667.63	1,136.44	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,667.63	1,136.44	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,667.63	1,136.44	-98.7%
2) Ending Balance, June 30 (E + F1e)			1,136.44	1,136.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,136.44	1,136.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,135.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,136.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,136.44		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	170.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			170.01	0.00	-100.0%
TOTAL, REVENUES			170.01	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	88,701.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			88,701.20	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			88,701.20	0.00	-100.0%

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

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

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	170.01	0.00	-100.0%
5) TOTAL, REVENUES			170.01	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		88,701.20	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			88,701.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,531.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,531.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,667.63	1,136.44	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,667.63	1,136.44	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,667.63	1,136.44	-98.7%
2) Ending Balance, June 30 (E + F1e)			1,136.44	1,136.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,136.44	1,136.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
7710	State School Facilities Projects	1,136.44	1,136.44
Total, Restricted Balance		1,136.44	1,136.44

UNAUDITED ACTUALS
SPECIAL RESERVE FOR
CAPITAL OUTLAY
FUND 40

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,386.28	0.00	-100.0%
5) TOTAL, REVENUES			2,386.28	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	569,223.39	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			569,223.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(566,837.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(566,837.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,032,883.06	466,045.95	-54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,883.06	466,045.95	-54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,032,883.06	466,045.95	-54.9%
2) Ending Balance, June 30 (E + F1e)			466,045.95	466,045.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	466,045.95	466,045.95	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	482,543.80		
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	370.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			482,914.49		
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	16,868.54		
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			16,868.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			466,045.95		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,386.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,386.28	0.00	-100.0%
TOTAL, REVENUES			2,386.28	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	569,223.39	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			569,223.39	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			569,223.39	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,386.28	0.00	-100.0%
5) TOTAL, REVENUES			2,386.28	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		569,223.39	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			569,223.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(566,837.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(566,837.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,032,883.06	466,045.95	-54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,883.06	466,045.95	-54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,032,883.06	466,045.95	-54.9%
2) Ending Balance, June 30 (E + F1e)			466,045.95	466,045.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	466,045.95	466,045.95	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	466,045.95	466,045.95
Total, Restricted Balance		466,045.95	466,045.95

UNAUDITED ACTUALS
BOND INTEREST
AND REDEMPTION
FUND 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,004,950.53	2,161,671.76	7.8%
3) Other State Revenue		8300-8599	80,276.03	74,800.00	-6.8%
4) Other Local Revenue		8600-8799	9,968,234.68	9,300,870.74	-6.7%
5) TOTAL, REVENUES			12,053,461.24	11,537,342.50	-4.3%
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	11,197,270.00	11,537,342.50	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,197,270.00	11,537,342.50	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			856,191.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			856,191.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,113,500.52	8,969,691.76	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,113,500.52	8,969,691.76	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,113,500.52	8,969,691.76	10.6%
2) Ending Balance, June 30 (E + F1e)			8,969,691.76	8,969,691.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,969,691.76	8,969,691.76	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,964,196.68		
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	5,495.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,969,691.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,969,691.76		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,004,950.53	2,161,671.76	7.8%
TOTAL, FEDERAL REVENUE			2,004,950.53	2,161,671.76	7.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	80,276.03	74,800.00	-6.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,276.03	74,800.00	-6.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,147,631.86	8,488,470.74	-7.2%
Unsecured Roll		8612	431,506.44	443,700.00	2.8%
Prior Years' Taxes		8613	103,860.34	204,700.00	97.1%
Supplemental Taxes		8614	262,384.17	147,600.00	-43.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	22,851.87	16,400.00	-28.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,968,234.68	9,300,870.74	-6.7%
TOTAL, REVENUES			12,053,461.24	11,537,342.50	-4.3%

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	279,603.00	436,862.10	56.2%
Bond Interest and Other Service Charges		7434	10,917,667.00	11,100,480.40	1.7%
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)			11,197,270.00	11,537,342.50	3.0%
TOTAL, EXPENDITURES			11,197,270.00	11,537,342.50	3.0%

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: 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%

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	2,004,950.53	2,161,671.76	7.8%
3) Other State Revenue		8300-8599	80,276.03	74,800.00	-6.8%
4) Other Local Revenue		8600-8799	9,968,234.68	9,300,870.74	-6.7%
5) TOTAL REVENUES			12,053,461.24	11,537,342.50	-4.3%
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	11,197,270.00	11,537,342.50	3.0%
10) TOTAL EXPENDITURES			11,197,270.00	11,537,342.50	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			856,191.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			856,191.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,113,500.52	8,969,691.76	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,113,500.52	8,969,691.76	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,113,500.52	8,969,691.76	10.6%
2) Ending Balance, June 30 (E + F1e)			8,969,691.76	8,969,691.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,969,691.76	8,969,691.76	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	8,969,691.76	8,969,691.76
Total, Restricted Balance		8,969,691.76	8,969,691.76

UNAUDITED ACTUALS

GANN LIMIT

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services

SUBMITTED BY: Dawn D. Riccoboni, Assistant Superintendent Business Services
Luci Rogers, Chief Financial Officer

SUBJECT: RESOLUTION 1516-07, GANN AMENDMENT
LIMITATION

PRIORITY: Financial and Operational decisions will be driven by student
success and District priorities

BOARD GOAL: Goal #1.2 – Provide safe, clean and modern facilities.
(LCAP priority 1)

PURPOSE OF PRESENTATION:

To present to the Governing Board an annual update and required resolution regarding the Gann Limit calculation. This annual update is provided in conjunction with the Unaudited Actuals Financial Reporting and year end close process.

HISTORY/BACKGROUND:

In 1978, California voters passed Proposition 13, which limited how much public agencies can collect in taxes. In 1979, the voters passed Proposition 4, commonly called the Gann Limit which determines the amount public agencies can spend from the proceeds of state and local taxes.

In September of each year, Education Code 42132 requires school districts to adopt a resolution identifying the actual appropriations limit for the prior year and the estimated limit for the forthcoming year. This resolution shall include the report used to calculate the limit and identify if an increase to the limit is required.

IMPLEMENTATION:

The Gann Limit calculation is a supplemental report included in the Unaudited Actuals Financial Report (Form GANN). The District is not reporting an increase in its Gann Limit appropriation as reflected in Section D, line 10 of the Form GANN report. Pending adoption of the resolution, this report will be submitted to the Alameda County Office of Education as a component of the District's 2014-15 Unaudited Actuals Report.

RECOMMENDATION:

It is recommended that the Governing Board adopt Resolution 1516-07 declaring that appropriations in the budget for the 2014-15 and 2015-16 fiscal years do not exceed the limitations imposed by Proposition 4, Gann Amendment Limitation.

Hayward Unified School District



GANN AMENDMENT LIMITATION Resolution No. 1516-07

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits” for public agencies, including school districts; and

WHEREAS, the District must establish a revised Gann Limit for the 2014-15 fiscal year and a projected Gann Limit for the 2015-16 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

THEREFORE, BE IT RESOLVED that this Board does hereby declare that the attached calculations and documentation of the Gann Limits for 2014-15 and 2015-16 fiscal years are made in accord with applicable constitutional law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2014-15 and 2015-16 fiscal years do not exceed the limitations imposed by Proposition 4 as reflected on the District’s 2014-15 Unaudited Actuals Financial report, Form GANN, Section D, Line 10;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution, along with appropriate attachments, to interested citizens of this District.

ADOPTED by the following called vote this 16th day of September, 2015:

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

Clerk/Secretary of the Board of Education
Hayward Unified School District
Alameda County, State of California

	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)	118,756,392.81		118,756,392.81			118,720,219.61
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,030.61		20,030.61			20,070.76
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)	20,070.76		20,070.76	20,070.76		20,070.76
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)			20,070.76			20,070.76
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)	276,534.68		276,534.68	273,651.00		273,651.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	515,639.65		515,639.65	575,154.00		575,154.00
4. Secured Roll Taxes (Object 8041)	28,139,200.29		28,139,200.29	28,006,515.00		28,006,515.00
5. Unsecured Roll Taxes (Object 8042)	1,809,004.65		1,809,004.65	2,236,195.00		2,236,195.00
6. Prior Years' Taxes (Object 8043)	(778,613.63)		(778,613.63)	38,028.00		38,028.00
7. Supplemental Taxes (Object 8044)	941,986.15		941,986.15	614,037.00		614,037.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	10,673,396.55		10,673,396.55	11,475,752.00		11,475,752.00
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)	3,970,338.35		3,970,338.35	2,800,585.00		2,800,585.00
12. Parcel Taxes (Object 8621)	1,282,677.84		1,282,677.84	1,282,000.00		1,282,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	2,239,740.96		2,239,740.96	2,880,002.45		2,880,002.45
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)	(2,915,091.00)		(2,915,091.00)	(3,005,375.00)		(3,005,375.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,154,814.49	0.00	46,154,814.49	47,176,544.45	0.00	47,176,544.45
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)	46,154,814.49	0.00	46,154,814.49	47,176,544.45	0.00	47,176,544.45

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,549,569.71			2,742,245.05
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,549,569.71			2,742,245.05
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	119,974,953.00		119,974,953.00	140,934,016.00		140,934,016.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(422,725.03)		(422,725.03)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	119,552,227.97	0.00	119,552,227.97	140,934,016.00	0.00	140,934,016.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	214,371,716.20		214,371,716.20	240,522,393.09		240,522,393.09
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	74,371.25		74,371.25	59,000.00		59,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			118,756,392.81			118,720,219.61
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0020			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			118,720,219.61			123,255,332.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,154,814.49			47,176,544.45
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)			2,408,491.20			2,408,491.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			75,114,974.83			78,821,032.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			75,114,974.83			78,821,032.60
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])			42,086.32			30,914.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			46,196,900.81			47,207,459.16
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)			75,072,888.51			78,790,117.89
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			46,196,900.81			
b. State Subventions (Line D8)			75,072,888.51			
c. Less: Excluded Appropriations (Line C23)			2,549,569.71			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			118,720,219.61			

[illegible]