

BONITA UNIFIED SCHOOL DISTRICT

115 W. Allen Avenue, San Dimas, CA 91773

(909) 971-8200



2014-2015 UNAUDITED ACTUALS FINANCIAL REPORT

**BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 2, 2015**

Board of Education
Chuck Coyne
Glenn Creiman
Jim Elliot
Diane Koach
Patti Latourelle

Superintendent
Kurt Madden
Assistant Superintendents
Nanette Hall – Educational Services
Curtis Frick – Human Resources Development
Ann Sparks – Business Services Department

**2014-2015 UNAUDITED ACTUALS
OTHER FUNDS**

	<i>Child Development (SAC) Fund 12</i>	<i>Cafeteria Fund 13</i>	<i>Building Fund 21</i>	<i>Capital Facilities (Developer Fees) Fund 25</i>	<i>Special Reserve Capital Outlay Fund 40</i>	<i>Recreation & Assessment District Fund 49</i>	<i>Bond Interest & Redemption Fund 51</i>
Revenues							
Local Control Funding Formula							
Federal Revenues		\$ 1,440,715					\$ 982,744
State Revenues	\$ 2,257,928	\$ 118,226					\$ 73,607
Other Local Revenues		\$ 782,578	\$ 255,831	\$ 484,652	\$ 3,577	\$ 814,862	\$ 7,423,208
Total Revenues	\$ 2,257,928	\$ 2,341,519	\$ 255,831	\$ 484,652	\$ 3,577	\$ 814,862	\$ 8,479,559
Expenditures							
Certificated Salaries	\$ 111,439						
Classified Salaries	\$ 1,385,929	\$ 954,428	\$ 41,396				
Employee Benefits	\$ 484,148	\$ 276,731	\$ 11,858				
Books and Supplies	\$ 93,375	\$ 980,174	\$ 217,204				
Services and Other Operating	\$ 89,390	\$ 70,744	\$ 80,681	\$ 6,768		\$ 432,722	
Capital Outlay		\$ 13,389	\$ 2,275,995	\$ 14			
Direct Support	\$ 40,000	\$ 25,000					
Other Financing Uses/Transfers Out							\$ 8,078,148
Total Expenditures	\$ 2,204,281	\$ 2,320,466	\$ 2,627,135	\$ 6,782	\$ -	\$ 432,722	\$ 8,078,148
Net Increase (Decrease) in Fund Balance	\$ 53,647	\$ 21,053	\$ (2,371,304)	\$ 477,869	\$ 3,577	\$ 382,140	\$ 401,411
Beginning Fund Balance	\$ 397,693	\$ 202,017	\$ 38,745,890	\$ 2,117,333	\$ 529,117	\$ 2,357,737	\$ 6,938,370
Ending Fund Balance	\$ 451,340	\$ 223,070	\$ 36,374,586	\$ 2,595,202	\$ 532,694	\$ 2,739,876	\$ 7,339,781
Components of Ending Fund Balance:							
a) Nonspendable							
Stores		\$ 37,842					
b) Restricted		\$ 178,475	\$ 36,374,054				
c) Committed							
d) Assigned							
Other Assignment	\$ 451,340	\$ 6,753	\$ 532	\$ 2,595,202	\$ 532,694	\$ 2,739,876	\$ 7,339,781
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties							
Unassigned/Unappropriated							
Total Components of Ending Fund Balance	\$ 451,340	\$ 223,070	\$ 36,374,586	\$ 2,595,202	\$ 532,694	\$ 2,739,876	\$ 7,339,781

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.66%
	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	\$53,083,124.44
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$53,083,124.44
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	6.96%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

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: Sept. 2, 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:

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E-mail Address

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		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	69,456,250.00	0.00	69,456,250.00	77,957,610.00	0.00	77,957,610.00	12.2%
2) Federal Revenue		8100-8299	172,020.40	3,341,817.42	3,513,837.82	80,140.00	2,906,123.00	2,986,263.00	-15.0%
3) Other State Revenue		8300-8599	2,377,003.64	1,444,094.30	3,821,097.94	7,277,081.00	1,022,468.00	8,299,549.00	117.2%
4) Other Local Revenue		8600-8799	1,845,245.69	9,920,571.67	11,765,817.36	593,918.00	9,754,736.00	10,348,654.00	-12.0%
5) TOTAL REVENUES			73,850,519.73	14,706,483.39	88,557,003.12	85,908,749.00	13,683,327.00	99,592,076.00	12.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,056,919.11	7,573,925.83	43,630,844.94	38,143,718.00	8,033,378.00	46,177,096.00	5.8%
2) Classified Salaries		2000-2999	10,476,827.42	3,148,523.77	13,625,351.19	10,845,062.00	3,229,632.00	14,074,694.00	3.3%
3) Employee Benefits		3000-3999	12,209,057.02	2,781,351.88	14,990,408.90	13,964,073.00	3,230,962.00	17,195,035.00	14.7%
4) Books and Supplies		4000-4999	2,711,391.19	709,713.52	3,421,104.71	3,625,825.00	451,805.00	4,077,631.00	19.2%
5) Services and Other Operating Expenditures		5000-5999	6,019,001.82	4,390,738.13	10,409,739.95	7,068,992.00	4,193,423.00	11,262,415.00	8.2%
6) Capital Outlay		6000-6999	2,393,963.19	702,672.40	3,096,635.59	548,840.00	0.00	548,840.00	-82.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,222,535.74	696,206.83	1,918,742.57	1,129,924.00	724,000.00	1,853,924.00	-3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,076,644.36)	1,011,644.36	(65,000.00)	(1,308,424.00)	1,143,542.00	(164,882.00)	153.7%
9) TOTAL EXPENDITURES			70,013,051.13	21,014,776.72	91,027,827.85	74,018,011.00	21,009,742.00	95,024,753.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,837,468.60	(6,308,293.33)	(2,470,824.73)	11,890,738.00	(7,323,415.00)	4,567,323.00	-284.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	88,209.00	0.00	88,209.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,842,483.41)	5,842,483.41	0.00	(7,323,415.00)	7,323,415.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,754,274.41)	5,842,483.41	88,209.00	(7,323,415.00)	7,323,415.00	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)			(1,916,805.81)	(465,809.92)	(2,382,615.73)	4,567,323.00	0.00	4,567,323.00	-291.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	12,066,690.21	1,533,517.97	13,600,208.18	10,149,884.40	1,067,708.05	11,217,592.45	-17.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b);			12,066,690.21	1,533,517.97	13,600,208.18	10,149,884.40	1,067,708.05	11,217,592.45	-17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d);			12,066,690.21	1,533,517.97	13,600,208.18	10,149,884.40	1,067,708.05	11,217,592.45	-17.5%
2) Ending Balance, June 30 (E + F1e);			10,149,884.40	1,067,708.05	11,217,592.45	14,717,207.40	1,067,708.05	15,784,915.45	40.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Revolving Cash		9712	28,850.24	0.00	28,850.24	28,850.00	0.00	28,850.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,067,708.05	1,067,708.05	0.00	1,067,708.05	1,067,708.05	0.0%
b) Restricted									
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	3,073,303.53	0.00	3,073,303.53	7,633,947.00	0.00	7,633,947.00	148.4%
School Site Carryovers	0000	9780	613,410.84		613,410.84				
MAA	0000	9780	4,076.56		4,076.56				
Textbook	0000	9780	756,717.95		756,717.95				
Routine Maintenance Account	0000	9780	294,416.59		294,416.59				
Deferred Maintenance - Carryover	0000	9780	104,681.59		104,681.59				
SELPA Year End Adjustments	0000	9780	300,000.00		300,000.00				
Deferred Maintenance	0000	9780	500,000.00		500,000.00				
Technology	0000	9780	500,000.00		500,000.00				
Textbooks	0000	9780				1,000,000.00		1,000,000.00	
Technology	0000	9780				500,000.00		500,000.00	
Facilities	0000	9780				500,000.00		500,000.00	
Mandated Costs	0000	9780				5,633,947.00		5,633,947.00	
e) Unassigned/unappropriate									

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)	
Reserve for Economic Uncertainties		9789	2,730,835.00	0.00	2,730,835.00	2,850,743.00	0.00	2,850,743.00	4.4%
Unassigned/Unappropriated Amount		9790	4,226,895.63	0.00	4,226,895.63	4,113,667.40	0.00	4,113,667.40	-2.7%

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)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,407,222.75	(108,922.99)	12,298,299.76				
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	90,000.00	0.00	90,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
Investments		9150	0.00	0.00	0.00				
2) Accounts Receivable		9200	158,691.10	169,672.77	328,363.87				
4) Due from Grantor Government		9290	784,707.39	1,963,104.82	2,747,812.21				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	28,850.24	0.00	28,850.24				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			13,469,471.48	2,023,854.60	15,493,326.08				
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	2,409,496.11	808,226.42	3,217,722.53				
2) Due to Grantor Governments		9590	910,090.97	144,758.91	1,054,849.88				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,161.22	3,161.22				
6) TOTAL LIABILITIES			3,319,587.08	956,146.55	4,275,733.63				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	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	43,156,529.58	0.00	43,156,529.58	54,156,583.00	0.00	54,156,583.00	25.5%
Education Protection Account State Aid - Current Year	13,861,111.00	0.00	13,861,111.00	11,596,506.00	0.00	11,596,506.00	-16.3%
State Aid - Prior Years	(1,047,827.00)	0.00	(1,047,827.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	69,383.90	0.00	69,383.90	68,107.00	0.00	68,107.00	-1.8%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	48,579.41	0.00	48,579.41	56,882.00	0.00	56,882.00	17.1%
County & District Taxes Secured Roll Taxes	10,582,570.90	0.00	10,582,570.90	10,345,150.00	0.00	10,345,150.00	-2.2%
Unsecured Roll Taxes	338,297.27	0.00	338,297.27	345,763.00	0.00	345,763.00	2.2%
Prior Years' Taxes	279,238.02	0.00	279,238.02	0.00	0.00	0.00	-100.0%
Supplemental Taxes	351,818.26	0.00	351,818.26	226,753.00	0.00	226,753.00	-35.5%
Education Revenue Augmentation Fund (ERAF)	824,411.41	0.00	824,411.41	496,049.00	0.00	496,049.00	-39.8%
Community Redevelopment Funds (SB 617/699/1992)	961,787.44	0.00	961,787.44	665,817.00	0.00	665,817.00	-30.8%
Penalties and Interest from Delinquent Taxes	30,349.81	0.00	30,349.81	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	69,456,250.00	0.00	69,456,250.00	77,957,610.00	0.00	77,957,610.00	12.2%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			69,456,250.00	0.00	69,456,250.00	77,957,610.00	0.00	77,957,610.00	12.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,499,193.00	1,499,193.00	0.00	1,499,193.00	1,499,193.00	0.0%
Special Education Discretionary Grants		8182	0.00	380,907.55	380,907.55	0.00	308,160.00	308,160.00	-19.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	18,135.41	0.00	18,135.41	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		881,187.43	881,187.43		680,508.00	680,508.00	-22.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		222,739.00	222,739.00		220,887.00	220,887.00	-0.8%
NCLB: Title III, Immigrant Education Program	4201	8290		8,358.58	8,358.58		8,380.00	8,380.00	0.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		70,291.72	70,291.72		52,143.00	52,143.00	-25.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		51,213.00	51,213.00		45,532.00	45,532.00	-11.1%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	153,884.99	227,927.14	381,812.13	80,140.00	91,320.00	171,460.00	-55.1%
TOTAL, FEDERAL REVENUE			172,020.40	3,341,817.42	3,513,837.82	80,140.00	2,906,123.00	2,986,263.00	-15.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan:									
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,009,321.00	0.00	1,009,321.00	6,005,792.00	0.00	6,005,792.00	495.0%
Lottery - Unrestricted and Instructional Materials		8560	1,364,567.64	362,205.30	1,726,772.94	1,271,289.00	316,700.00	1,587,989.00	-8.0%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
California Clean Energy Jobs Act	6230	8590		378,741.00	378,741.00		0.00	0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.00	0.0%
American Indian Early Childhood Educator	7210	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,115.00	703,148.00	706,263.00	0.00	705,768.00	705,768.00	705,768.00	-0.1%
TOTAL OTHER STATE REVENUE			2,377,003.64	1,444,094.30	3,821,097.94	7,277,081.00	1,022,468.00	8,299,549.00	8,299,549.00	117.2%

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)	Total Fund col. D + E (F)
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	144,318.42	0.00	144,318.42	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	202,511.99	0.00	202,511.99	125,000.00	0.00	125,000.00	-38.3%
Interest		8660	65,425.89	0.00	65,425.89	105,000.00	0.00	105,000.00	60.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	78,124.25	0.00	78,124.25	0.00	0.00	0.00	-100.0%
Interagency Services		8677	166,507.40	5,095.21	171,602.61	60,431.00	25,000.00	85,431.00	-50.2%
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									

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,188,357.74	327,381.23	1,515,738.97	303,487.00	173,483.00	476,970.00	-68.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		9,588,095.23	9,588,095.23		9,556,253.00	9,556,253.00	-0.3%
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									
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAS	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,845,245.69	9,920,571.67	11,765,817.36	593,918.00	9,754,736.00	10,348,654.00	-12.0%
TOTAL, REVENUES			73,850,519.73	14,706,483.39	88,557,003.12	85,908,749.00	13,683,327.00	99,592,076.00	12.5%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,702,144.17	5,474,118.19	36,176,262.36	32,562,681.00	5,651,048.00	38,213,729.00	5.6%
Certificated Pupil Support Salaries		1200	1,573,446.06	1,625,015.84	3,198,461.90	1,699,405.00	1,813,076.00	3,512,481.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,771,823.57	271,221.00	4,042,844.57	3,880,102.00	344,707.00	4,224,809.00	4.5%
Other Certificated Salaries		1900	9,705.31	203,570.80	213,276.11	1,530.00	224,547.00	226,077.00	6.0%
TOTAL, CERTIFICATED SALARIES			36,056,919.11	7,573,925.83	43,630,844.94	38,143,718.00	8,033,378.00	46,177,096.00	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	790,244.23	2,674,784.28	3,465,028.51	564,125.00	2,898,286.00	3,462,411.00	-0.1%
Classified Support Salaries		2200	3,808,620.35	13,700.87	3,822,321.22	3,941,601.00	15,611.00	3,957,212.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,293,394.23	0.00	1,293,394.23	1,248,784.00	0.00	1,248,784.00	-3.4%
Clerical, Technical and Office Salaries		2400	3,781,370.91	425,025.38	4,206,396.29	4,236,007.00	268,018.00	4,504,025.00	7.1%
Other Classified Salaries		2900	803,197.70	35,013.24	838,210.94	854,545.00	47,717.00	902,262.00	7.6%
TOTAL, CLASSIFIED SALARIES			10,476,827.42	3,148,523.77	13,625,351.19	10,845,062.00	3,229,632.00	14,074,694.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,174,970.08	670,498.26	3,845,468.34	4,083,591.00	862,008.00	4,945,599.00	28.6%
PERS		3201-3202	1,078,904.30	316,740.53	1,395,644.83	1,253,574.00	360,953.00	1,614,527.00	15.7%
OASDI/Medicare/Alternative		3301-3302	1,242,821.60	319,788.07	1,562,609.67	1,379,906.00	356,788.00	1,736,694.00	11.1%
Health and Welfare Benefits		3401-3402	4,346,034.78	1,070,714.24	5,416,749.02	4,928,992.00	1,261,429.00	6,190,421.00	14.3%
Unemployment Insurance		3501-3502	22,460.04	5,147.91	27,607.95	24,693.00	5,660.00	30,353.00	9.9%
Workers' Compensation		3601-3602	1,670,244.73	385,254.64	2,055,499.37	1,641,362.00	377,365.00	2,018,727.00	-1.8%
OPEB, Allocated		3701-3702	622,780.09	0.00	622,780.09	624,985.00	0.00	624,985.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,841.40	13,208.23	64,049.63	26,970.00	6,759.00	33,729.00	-47.3%
TOTAL, EMPLOYEE BENEFITS			12,209,057.02	2,781,351.88	14,990,408.90	13,964,073.00	3,230,962.00	17,195,035.00	14.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	408,444.30	48,401.89	456,846.19	699,067.00	18,401.00	717,468.00	57.0%
Books and Other Reference Materials		4200	10,775.52	1,596.84	12,372.36	3,125.00	0.00	3,125.00	-74.7%
Materials and Supplies		4300	1,736,889.21	323,911.23	2,060,800.44	2,688,814.00	279,404.00	2,968,218.00	44.0%

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)	
Noncapitalized Equipment		4400	555,282.16	335,803.56	891,085.72	234,820.00	154,000.00	388,820.00	-56.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,711,391.19	709,713.52	3,421,104.71	3,625,826.00	451,805.00	4,077,631.00	19.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	19,215.15	2,640,247.10	2,659,462.25	0.00	2,839,253.00	2,839,253.00	6.8%
Travel and Conferences		5200	127,562.05	71,959.12	199,521.17	140,916.00	52,948.00	193,864.00	-2.9%
Dues and Memberships		5300	26,685.02	1,013.00	27,698.02	35,249.00	1,400.00	36,649.00	32.3%
Insurance		5400 - 5450	663,332.00	0.00	663,332.00	725,000.00	0.00	725,000.00	9.3%
Operations and Housekeeping Services		5500	2,270,053.16	0.00	2,270,053.16	2,677,565.00	0.00	2,677,565.00	18.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	707,354.76	33,005.00	740,359.76	883,322.00	6,500.00	889,822.00	20.2%
Transfers of Direct Costs		5710	(5,251.96)	5,251.96	0.00	(8,000.00)	8,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,454.90)	0.00	(15,454.90)	(13,840.00)	0.00	(13,840.00)	-10.4%
Professional/Consulting Services and Operating Expenditures		5800	1,879,026.88	1,620,472.60	3,499,499.48	2,102,539.00	1,267,322.00	3,369,861.00	-3.7%
Communications		5900	346,378.66	18,789.35	365,169.01	526,241.00	18,000.00	544,241.00	49.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,019,001.82	4,390,738.13	10,409,739.95	7,068,992.00	4,193,423.00	11,262,415.00	8.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	686,517.09	7,900.00	694,417.09	0.00	0.00	0.00	-100.0%
Land Improvements		6170	86,561.20	0.00	86,561.20	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	866,553.39	591,811.52	1,458,364.91	405,000.00	0.00	405,000.00	-72.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	682,080.35	102,960.88	785,041.23	83,840.00	0.00	83,840.00	-89.3%
Equipment Replacement		6500	72,251.16	0.00	72,251.16	60,000.00	0.00	60,000.00	-17.0%
TOTAL, CAPITAL OUTLAY			2,393,963.19	702,672.40	3,096,635.59	548,840.00	0.00	548,840.00	-82.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	45,618.48	696,206.83	741,825.31	0.00	724,000.00	724,000.00	-2.4%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	221,571.75	0.00	221,571.75	155,000.00	0.00	155,000.00	-30.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	17,637.00	0.00	17,637.00	22,000.00	0.00	22,000.00	24.7%
All Other Transfers		7281-7283	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			Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)			
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service										
Debt Service - Interest		7438	642,937.19	0.00	642,937.19	657,285.00	0.00	657,285.00	2.2%	
Other Debt Service - Principal		7439	294,771.32	0.00	294,771.32	295,639.00	0.00	295,639.00	0.3%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,222,535.74	696,206.83	1,918,742.57	1,129,924.00	724,000.00	1,853,924.00	-3.4%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs		7310	(1,011,644.36)	1,011,644.36	0.00	(1,143,542.00)	1,143,542.00	0.00	0.0%	
Transfers of Indirect Costs - Interfund		7350	(65,000.00)	0.00	(65,000.00)	(164,882.00)	0.00	(164,882.00)	153.7%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,076,644.36)	1,011,644.36	(65,000.00)	(1,308,424.00)	1,143,542.00	(164,882.00)	153.7%	
TOTAL, EXPENDITURES			70,013,051.13	21,014,776.72	91,027,827.85	74,016,011.00	21,006,742.00	95,024,753.00	4.4%	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund, County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	88,209.00	0.00	88,209.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			88,209.00	88,209.00	0.00	0.00	-100.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues		8980	(5,842,483.41)	5,842,483.41	0.00	7,323,415.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(5,842,483.41)	5,842,483.41	0.00	7,323,415.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,754,274.41)	5,842,483.41	0.00	7,323,415.00	-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)	
A. REVENUES									
1) LCFF Sources		8010-8099	69,456,250.00	0.00	69,456,250.00	77,957,610.00	0.00	77,957,610.00	12.2%
2) Federal Revenue		8100-8299	172,020.40	3,341,817.42	3,513,837.82	80,140.00	2,906,123.00	2,986,263.00	-15.0%
3) Other State Revenue		8300-8599	2,377,003.64	1,444,094.30	3,821,097.94	7,277,081.00	1,022,468.00	8,299,549.00	117.2%
4) Other Local Revenue		8600-8799	1,845,245.69	9,920,571.67	11,765,817.36	593,918.00	9,754,736.00	10,348,654.00	-12.0%
5) TOTAL REVENUES			73,850,519.73	14,706,483.39	88,557,003.12	85,908,749.00	13,683,327.00	99,592,076.00	12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		40,071,093.86	13,721,878.60	53,792,972.46	42,580,551.00	14,140,040.00	56,720,591.00	5.4%
2) Instruction - Related Services	2000-2999		7,385,210.06	1,856,797.37	9,242,007.43	8,352,844.00	1,800,952.00	10,153,796.00	9.9%
3) Pupil Services	3000-3999		4,633,816.99	2,817,923.48	7,451,740.47	4,934,312.00	3,189,126.00	8,123,438.00	9.0%
4) Ancillary Services	4000-4999		1,200,560.40	0.00	1,200,560.40	1,155,132.00	0.00	1,155,132.00	-3.8%
5) Community Services	5000-5999		60,345.16	0.00	60,345.16	83,469.00	0.00	83,469.00	38.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,402,352.40	1,192,047.27	6,594,399.67	5,378,427.00	1,143,542.00	6,521,969.00	-1.1%
8) Plant Services	8000-8999	Except 7600-7699	10,037,136.52	729,923.17	10,767,059.69	10,403,352.00	9,082.00	10,412,434.00	-3.3%
9) Other Outgo	9000-9999		1,222,635.74	696,206.83	1,918,742.57	1,129,924.00	724,000.00	1,853,924.00	-3.4%
10) TOTAL EXPENDITURES			70,013,051.13	21,014,776.72	91,027,827.85	74,018,011.00	21,006,742.00	95,024,753.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,837,468.60	(6,308,293.33)	(2,470,824.73)	11,890,738.00	(7,323,415.00)	4,567,323.00	-284.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	88,209.00	0.00	88,209.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,842,483.41)	5,842,483.41	0.00	(7,323,415.00)	7,323,415.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,754,274.41)	5,842,483.41	88,209.00	(7,323,415.00)	7,323,415.00	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)			(1,916,805.81)	(465,809.92)	(2,382,615.73)	4,567,323.00	0.00	4,567,323.00	-291.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,066,690.21	1,533,517.97	13,600,208.18	10,149,884.40	1,067,708.05	11,217,592.45	-17.5%
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);			12,066,690.21	1,533,517.97	13,600,208.18	10,149,884.40	1,067,708.05	11,217,592.45	-17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d);			12,066,690.21	1,533,517.97	13,600,208.18	10,149,884.40	1,067,708.05	11,217,592.45	-17.5%
2) Ending Balance, June 30 (E + F1e);			10,149,884.40	1,067,708.05	11,217,592.45	14,717,207.40	1,067,708.05	15,784,915.45	40.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	28,850.24	0.00	28,850.24	28,850.00	0.00	28,850.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,067,708.05	1,067,708.05	0.00	1,067,708.05	1,067,708.05	0.0%
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	2,573,303.53	0.00	2,573,303.53	7,633,947.00	0.00	7,633,947.00	196.7%
School Site Carryovers	0000	9780	613,410.84		613,410.84				
MAA	0000	9780	4,076.56		4,076.56				
Textbook	0000	9780	256,717.95		256,717.95				
Routine Maintenance Account	0000	9780	294,416.59		294,416.59				
Deferred Maintenance - Carryover	0000	9780	104,681.59		104,681.59				
SELPA Year End Adjustments	0000	9780	300,000.00		300,000.00				
Deferred Maintenance	0000	9780	500,000.00		500,000.00				
Technology	0000	9780	500,000.00		500,000.00				
Textbooks	0000	9780				1,000,000.00		1,000,000.00	
Technology	0000	9780				500,000.00		500,000.00	
Facilities	0000	9780				500,000.00		500,000.00	
Mandated Costs	0000	9780				5,633,947.00		5,633,947.00	

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) Unassigned/unappropriated			2,730,835.00	0.00	2,730,835.00	2,850,743.00	0.00	2,850,743.00	4.4%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	4,726,895.63	0.00	4,726,895.63	4,113,667.40	0.00	4,113,667.40	-13.0%

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)	9,803.03	9,794.59	9,806.06	9,812.67	9,812.67	9,812.67
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)	9,803.03	9,794.59	9,806.06	9,812.67	9,812.67	9,812.67
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	11.13	10.72	11.13	11.13	11.13	11.13
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.79	1.79	1.79	1.79	1.79	1.79
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	12.34	12.69	12.34	12.34	12.34	12.34
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)	25.26	25.20	25.26	25.26	25.26	25.26
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,828.29	9,819.79	9,831.32	9,837.93	9,837.93	9,837.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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