



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	064-15/16
Date:	September 15, 2015
Subject:	Unaudited Actuals Report for Fiscal Year 2014-15, Gann Limit Resolution, and Resolution to Adjust the Fiscal Stabilization Plan
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: The Board is requested to take the following actions:

- 1.) Approve the Unaudited Actuals Report for Fiscal Year 2014-15 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools.
- 2.) Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).
- 3.) Adopt a resolution committing to adjust the District's Fiscal Stabilization Plan so as to meet the required projected reserve levels. (Attachment C)

Background: Under Education Code Section 42100, the District must submit an annual statement of all receipts and expenditures of the district for the preceding fiscal year to the Los Angeles County of Education County (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying estimated appropriations limit for the current year and actual appropriations limit for the preceding year. The so-called "Gann" Initiative placed limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.



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In its most recent AB1200 review letter, LACOE requested that adjustments to the fiscal stabilization plan be made by September 15th reflecting the District's ability to meet the Reserve for Economic Uncertainty requirement in the 2016-17 and 2017-18 fiscal years. The attached resolution states that the District will make such adjustments as may be required as of the First Interim Financial Report.

Expected Outcomes: The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2014-15 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget for the current fiscal year (2015-16) will be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution will be made available to the public.

Adoption of the resolution to commit to an adjustment of the District's Fiscal Stabilization Plan to allow the District to meet the reserve levels as required in the State Criteria and Standards.

Board Options and Consequences: Board approval and filing of the Unaudited Actuals Report and adoption of the Gann Limit Resolution is statutorily mandated.

Policy Implications: None.

Budget Impact: Budget adjustments for the current fiscal year may be required based on updated ending balances from the prior fiscal year. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals. The informative on the Unaudited Actuals provides a summary of 2014-15 ending balances.

LACOE has strongly encouraged the District to make the necessary adjustments by the September 15th budget approval deadline. LACOE has indicated that not doing so will have a material impact on their assessment of the District's adopted 2015-16 final budget.



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Issues and Analysis: None.

Attachments:

Informative

**Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,

APPROVED BY:

RAMON C. CORTINES
Superintendent

MICHELLE KING
Chief Deputy Superintendent

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

APPROVED &
PRESENTED BY:

MEGAN K. REILLY
Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

CHERYL SIMPSON
Director of Budget Services and
Financial Planning

Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
 Los Angeles Unified School District
 Office of the Chief Financial Officer

INFORMATIVE

DATE: September 8, 2015

TO: Members, Board of Education
 Ramon C. Cortines, Superintendent

FROM: Megan K. Reilly
 Chief Financial Officer

SUBJECT: 2014-15 CLOSING OF THE BOOKS (UNAUDITED ACTUALS REPORT), AND MULTI-YEAR PROJECTIONS

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report, which the Board of Education is asked to approve for submittal to the Los Angeles County Office of Education (LACOE) by September 15th, as required under Education Code Section 42100. The results from this Report will subsequently be reviewed by the District's external auditors and the results included in the Comprehensive Annual Financial Report (CAFR) in mid-December. The CAFR serves as the District's official audited financial records for the 2014-15 year.

I. MAJOR HIGHLIGHTS

The District was able to meet its financial commitments and ending balance requirements for 2014-15, as set forth in the District's Budget and Finance Policy. The total ending balance in 2014-15 was \$817.8 million. This amount includes General Fund-Unrestricted of \$693.3 million and General Fund-Restricted of \$124.5 million.

Summary of 2014-15 General Fund Ending Balance (in millions)						
	Unrestricted			Restricted		
	Unaudited Actuals	Third Interim	Variance Unaudited vs. 3P	Unaudited Actuals	Third Interim	Variance Unaudited vs. 3P
Nonspendable	\$ 20.70	\$ 19.60	\$ 1.10	\$ -	\$ -	\$ -
Restricted		-	-	124.50	124.40	0.10
Committed		-	-	-	-	-
Assigned	418.40	341.00	77.40	-	-	-
Unassigned - Reserve for Economic Uncertainties	65.40	65.40	-	-	-	-
Unassigned/Unappropriated	188.80	114.70	74.10	-	-	-
2014-15 Ending Balance	\$693.30	\$540.70	\$ 152.60	\$ 124.50	\$ 124.40	\$ 0.10

The General Fund-Unrestricted unassigned balances of \$188.8 million will be used to address the District's deficit in the out-years. Ending balances projected as of Third Interim (\$114.7 million) have already been reflected in the 2015-16 Final Budget adopted in June. Unassigned amounts are being used to rebalance the first two budget years, 2015-16 and 2016-17, including an amount designated for Other Post-Employment Benefits (OPEB).

first two budget years, 2015-16 and 2016-17, including an amount designated for Other Post-Employment Benefits (OPEB).

In an effort to begin addressing longer term commitments as provided in the District's Budget and Finance Policy, a portion of the increase in year-end unassigned closing balances (\$45.0 million and \$67.5 million) have been identified for contribution to the OPEB Trust in 2015-16 and 2016-17. This represents approximately 5% and 8% of the Annual Required Contribution (above the "Pay-As-You-Go" portion) identified in the District's latest actuarial report. The District's estimated total OPEB unfunded accrued liability is approximately \$10.9 billion.

For the first time, The District expects a negative net position in its government-wide financial statement. New standards under Government Accounting Standards Board (GASB) No. 68, Accounting and Financial Reporting for Pensions requires the District to recognize its proportionate share of the net pension liability related to California State Teachers Retirement System (CalSTRS) and California Public Employees Retirement System (CalPERS) and to post these liabilities in full.¹ The District's estimated pension unfunded liability is approximately \$4.5 billion.

II. CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE FOR 2014-15

- **Revenues** – Since Third Interim, actual revenue increased by \$11.0 million for the General Fund – Unrestricted. This increase (in comparison to Third Interim) is primarily due to the following:
 - \$1.6 million increase of donations received.
 - \$3.1 million increase other local revenues primarily from charter schools for their proportionate share of the utilities, repairs and maintenance in the use of the District's facilities.
 - \$2.2 million increase in fees revenues recognized due to charter pay-for-services received by the District.
 - \$1 million in legal settlement recoveries.
 - \$3 million in reduced transfer of Local Control Funding Formula (LCFF) monies to the Adult Education Fund as a result of lower program cost.

General Fund – Restricted revenues increased by \$159.1 million compared to Third Interim. This is primarily due to a \$138.4 million accounting adjustment to comply with GASB 68² the new accounting standard on pension liability reporting. Special Education revenue was higher by \$11.0 million, due to a prior year AB 602 formula adjustment. Other revenue increases are attributable to categorical reimbursement grants where spending had been maximized. It should be noted that these federal grants are subject to unearned revenue accounting and revenues are only recognized when expenditures have been incurred.

¹ Unlike the OPEB unfunded liability that is amortized across 30 years, the pension liability is being posted on the books "in full". With this new rule and treatment of pension liabilities that many public agency financial reports may likely be in the negative this first year of implementation of GASB 68. Changes for similar treatment of posting the full OPEB unfunded liability have been announced and scheduled for implementation in 2017.

² GASB 68 requires that the District recognize its proportionate share of the State of California's on-behalf contribution to CalSTRS for the funding of pension benefit as revenue. A corresponding pension expense of the same amount is also recognized, resulting in a net zero impact to the ending fund balance.

- **Expenditures** - The District's year-end expenditures for General Fund- Unrestricted decreased by \$124.5 million as compared to Third Interim. This decrease is primarily due to the following:
 - Actual expenditures were lower than previously projected in the following programs: legal settlements by \$10.3 million; e-rate by \$4.2 million; fire damage repair by \$3.7 million; transportation stores inventory by \$3.5 million; utilities by \$2.6 million; and textbooks by \$70.9 million. At Third Interim, the assumption was that the textbook program was expected to be fully spent; however, the District maximized the use of one-time funding (Common Core State Standards Program funds) to pay for a portion of the textbook adoption costs. The unspent funds for textbooks has been carried over to pay for pending invoices and to help meet the textbook requirements for FY 2015-16.
 - National Board Certification Differential expenditures decreased by \$4 million because of a shift in funding to a restricted resource. Lump sum vacation expenses decreased by \$2.9 million as fewer employees separated or retired than projected. Pension contributions for CalPERS and CalSTRS also decreased by \$5.6 million based on actual salary expenditures.

General Fund – Restricted had a net expenditure increase of \$154.2 million compared to Third Interim. This is mainly due to the implementation of the new accounting standard on pension reporting (see footnote 2 on prior page). In addition, the maximized spending of categorically-funded programs such as Title I also contributed to the increase.

- **Net Contributions/Transfers** - The General Fund Net Contributions to restricted programs changed slightly from the Third Interim, showing a net decrease of \$2.9 million. Interfund transfers also decreased by \$14.6 million, primarily due to lower support for the Cafeteria Fund by \$7.5 million, and Child Development Fund by \$9.4 million. An increase in average daily participation for Cafeteria breakfast and lunch program coupled with a lower average food cost resulted to a lower need for General Fund support. In addition, the Child Development Fund received an adjustment of its prior year revenue resulting in an increase in available funds. Child Development Fund also had lower expenditures as a result of unfilled Early Childhood Education positions brought about by lower enrollment than forecasted.
- **Total Ending Balance** –The changes in revenues, expenditures and net contributions/transfers (as discussed above) resulted in an increase in the total ending balance by \$152.6 million. The total ending balance is composed of non-spendable, restricted and assigned categories, and will be used as beginning balances in the 2015-16 fiscal year.
 - Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, General Fund School Program account, opening funds for new schools, funds reserved for fire damage, and the reserve for funding the District's OPEB liability. The Assigned Fund Balance increased by \$77.4 million, mainly due to a set-aside for textbooks and school accounts.
 - Unassigned (Undesignated) Ending Balance: The year-end actual unassigned ending balance is \$74.1 million higher than Third Interim.

III. GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The year-end closing numbers resulted in a one-time increase of \$74.1 million to a total unassigned beginning balance of \$188.8 million for 2015-16. The estimate from the Third Interim was \$114.7 million. The chart below provides an update with these new numbers and changes subsequent to the final budget.

(Dollars in Millions)	2014-15	2015-16	2016-17	2017-18	Cumulative Deficit
Non-cumulative Balances @ Final Budget*	\$114.7	(\$73.4)	(\$40.4)	(\$334.3)	(\$333.4)
Changes in Revenue and Expenditures	\$74.1	(\$3.0)	\$45.5	(\$67.7)	\$48.9
Proposed OPEB contribution	\$0.0	(\$45.0)	(\$67.5)	\$0.0	(\$112.5)
Non-cumulative Balances @ Year End ¹	\$188.8	(\$121.4)	(\$62.4)	(\$401.9)	(\$396.9)
Revised Ending Balances @ Year End		\$67.4	\$5.0	(\$396.9)	

*Does not reflect the Fiscal Stabilization Plan approved by the Board as part of the 2015-16 Final Budget Adoption.

New and/or additional expenditure and revenue information received after the Final Budget resulted in positive revised ending balances for 2015-16 and 2016-17 and a negative \$396.9 million in 2017-18.³ See the last line in the chart above.

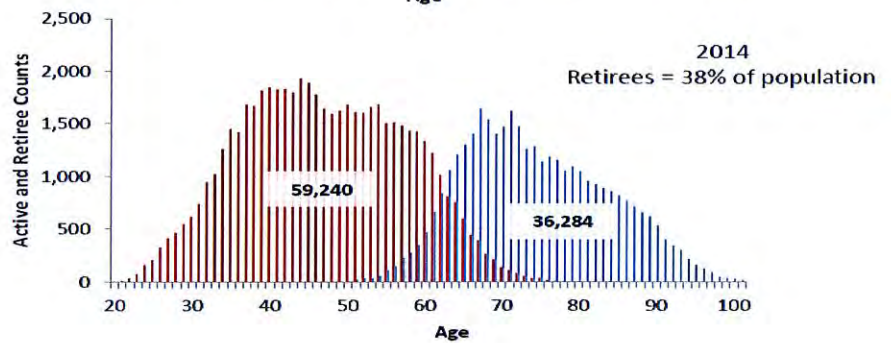
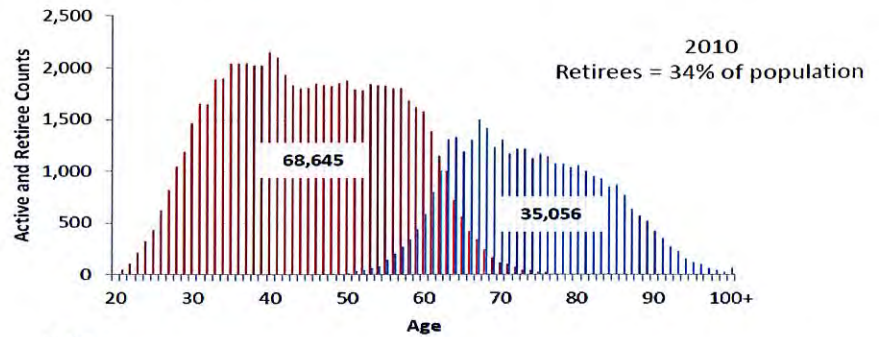
- **Changes in Revenue** - Estimated revenues decreased by approximately \$46.1 million in 2015-16, \$13.9 million in 2016-17, and \$14.5 million in 2017-18. This is mainly due to the changes in LCFF gap funding estimates. This is partially offset by increases in lottery revenue due to a change in the lottery per pupil rates.
- **Changes in Expenditure** – Salary agreements entered into after the final budget increased estimated expenditures of \$17.4 million for 2015-16, \$10.1 million for 2016-17, and \$10.1 million for 2017-18. These cost increases are partially offset by decreases in costs such as utilities, retirement bonuses and contract pool teacher costs. A portion of the Educator Effectiveness Grant will be used to provide ongoing support for the BTSA and Peer Assistance Review programs.⁴ There are decreases in contributions to the Cafeteria and Child Development funds. Estimated increases in District health and welfare contributions are reflected in 2017-18.

³ See discussion under “Existing Revenue Uncertainty” for additional details.

⁴ Subject to public hearing.

- Proposed OPEB Trust contribution** - The revised ending balances also include a proposed partial restoration of the OPEB trust contribution of \$45.0 million in 2015-16 and \$67.5 million in 2016-17. These contributions represent less than 7% of the over \$800 million annual required contribution (30-year amortization of the District \$10.9 billion OPEB liability).

The ratio of Retirees to Actives receiving District-sponsored health benefits has increased



- **Changes in Ending Balance** – The 2015-16 estimated unassigned ending balance increased to \$67.4 million from the Final Budget estimate of \$41.3 million. However, this unassigned ending balance has been used to help balance 2016-17.

The majority of the District’s assigned ending balance continues to be attributable to the General Fund school allocations, which are school site discretionary accounts, and school site programs with specific revenues. The estimated ending balances for 2015-16 and the two out years are as follows:

Ending Balance (in millions)⁵	15-16	16-17	17-18
Non-spendable (inherently non-spendable)	\$20.7	\$20.7	\$20.7
Restricted (externally enforceable limitations)	\$69.8	\$65.6	\$66.0
Committed (self-imposed by highest level of authority)	\$218.3	\$0.0	\$0.0
Assigned (limitation resulting from intended use)*	\$383.9	\$446.4	\$510.1
Unassigned- (Reserve for Economic Uncertainties)*	\$72.4	\$72.4	\$72.4
Unassigned (residual resources for unrestricted use)*	\$67.4	\$5.0	(\$396.9)
Estimated Total Ending Balance	\$832.4	\$609.9	\$272.2

*Ending balance subject to the “Cap” requirements, if in effect.

The assigned ending balances are amounts that may be used for any purpose but has been designated for a specific future use by the District. For further transparency the District’s assigned ending balances are further broken out into the following categories:

Breakdown of Assigned Balances (in millions)	15-16	16-17	17-18
General Fund School Allocation*	\$196.2	\$249.6	\$302.9
Districtwide Cost	\$97.1	\$101.9	\$107.8
School Site Programs	\$81.0	\$85.3	\$89.7
Central Office	\$9.6	\$9.6	\$9.6
Total Assigned Ending Balance	\$383.9	\$446.4	\$510.1

* The approved fiscal stabilization plan includes a \$120 million reduction to the carryover to the general fund school allocation.

⁵ Below are the definitions of the different ending balance categories:

- Non-spendable balances are monies that are unavailable for spending. An example of non-spendable balance is inventory.
- Restricted balances are monies that can only be legally spent for specific purposes. The specific purposes are either imposed by law or constrained by grantors, contributors or law and regulation of other government entities. Examples of these include federal grants such as Title I and state grants such as the Quality Education Investment Act (QEIA) and Common Core.
- Committed balances are monies that can be used for any purpose but have been designated for a specific future use by the highest level of decision-making authority; in the District’s case, the Board of Education. These committed amounts cannot be used for any other purposes unless the Board removes or changes the specific purposes through formal action. Examples of these include set aside for salary compensation or a formal fiscal stabilization arrangement.
- Assigned balances are monies that can be used for any purpose but have been designated for specific future uses. Examples of this are school site allocations, donation and filming accounts.
- Unassigned balances are monies that can be used for any purposes and have not been designated for any specific future use. It is also important to note that the unassigned balance includes the statutorily required Reserve for Economic Uncertainty (1% of the total general fund.)

IV. OTHER FISCAL ISSUES

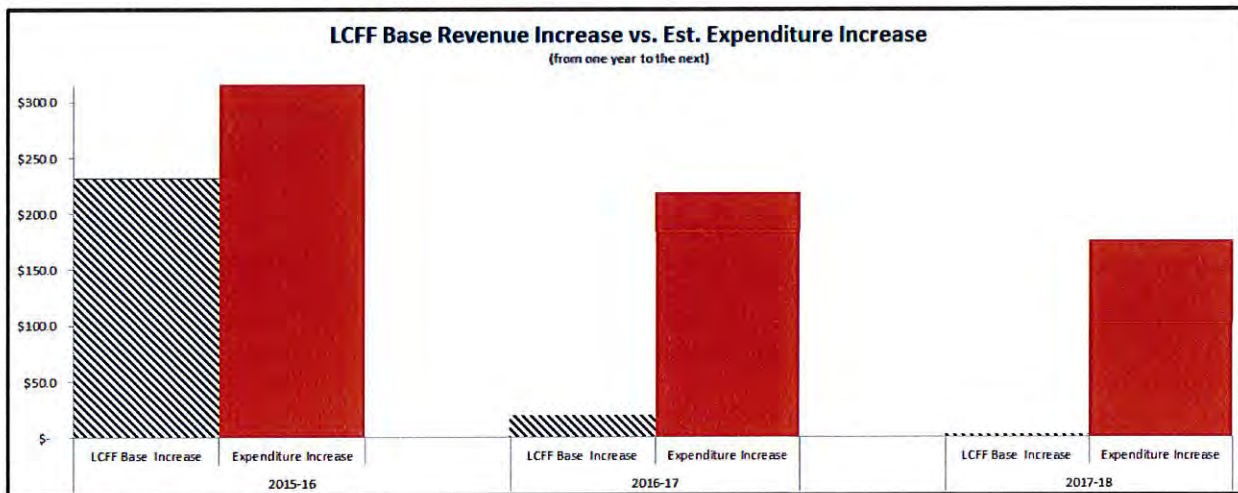
- *Addressing the District's Deficit*

The estimated 2017-18 ending balance still reflects a deficit of \$396.9 million. The fiscal stabilization adopted as part of the final budget must be adjusted to address the 2017-18 deficit. In its recent AB 1200 review letter, LACOE requested the District to adjust its fiscal stabilization plan by September 15 to restore the reserve. LACOE indicated that non-compliance with this request will have a material impact on its assessment of the District's budget currently under review. As part of the Unaudited Actuals Report, the Board is being asked to adopt a resolution to resolve to address this issue with the First Interim Financial Report.

Adjustment to the Fiscal Stabilization Plan		(in millions)
Revised 2017-18 Ending Balance		(\$396.9)
Adopted Fiscal Stabilization Plan (as of Final Budget) ⁶		\$336.6
Required Adjustment to the Fiscal Stabilization Plan		(\$60.3)

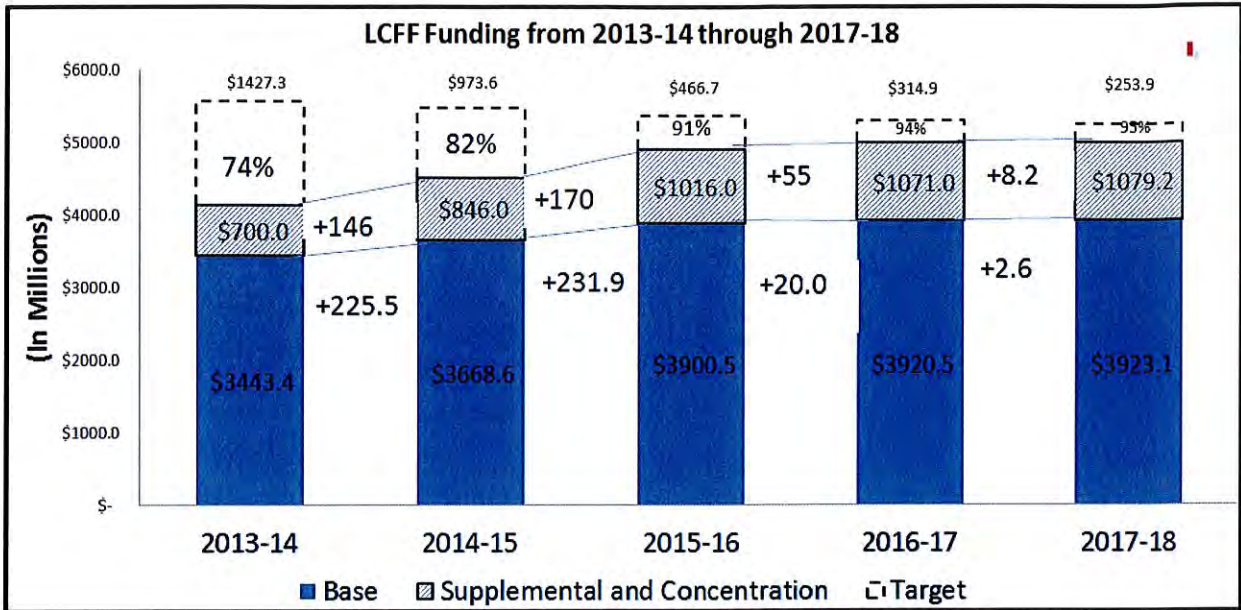
- *Managing Cost in a Period of Declining Enrollment*

Even with increased Proposition 30 and Local Control Funding Formula (LCFF) revenues, the District continues to face a deficit in the out years. Costs such as increased pension costs, OPEB and Special Education (examples of expenditure increases reflected in the chart below) costs have tended to be preset, fixed and growing year over year. Managing these fixed costs will continue to be more challenging in a declining enrollment environment. These challenges are likely to begin affecting the District's ability to remain competitive in recruiting and retaining quality personnel.



In addition, the increases in fixed costs are expected to outpace the expected increases in LCFF funding, based on current estimate of enrollment decline.

⁶ The adopted fiscal stabilization plan could be found in page 10 to 11 of the final budget book.



- *Slower Growth of LCFF Revenues and Revenue Uncertainty*

LCFF funding estimates for the out-years still remains highly uncertain. Since the final budget adoption, the estimated LCFF GAP funding dropped, resulting in base revenue being reduced over \$65 million across three years. LACOE budget guidelines consistently caution against reliance on outyear Gap funding without a contingency plan. The deficit numbers reflected above assumes that the Gap funding will be provided at current Department of Finance estimated levels; any changes could impact the projected deficit. This change along with recent comparable treatment collective bargaining agreements temporarily put all three budget years in a deficit. Identification and use of one time funds helped rebalance those two years. This highlights the sensitivity of the District’s budget to revenue uncertainty.

GAP Funding Assumption	2015-16	2016-17	2017-18
Final Budget (June 2015)	53.08%	37.40%	36.74%
Adopted State Budget (DOF Estimates July 2015)	51.52%	35.55%	35.11%

The next fiscal update is expected to be at the First Interim Report (in December) where an adjustment to the adopted fiscal stabilization will be brought back for Board action.

If you have any questions, please contact me at (213) 241-7888 or Luis Buendia at (213) 241-2737.

- c: Michelle King
- David Holmquist
- Thelma Melendez de Santa Ana
- Ruth Perez
- Jefferson Crain
- Justo Avila
- John Walsh
- Edgar Zazueta
- Luis Buendia
- Karla Gould
- Cheryl Simpson

Appendix – Table Charts

Table 1
Summary of 2014-15 General Fund Revenue
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Revenue Limit Source	\$ 4,742.10	\$ 4,740.20	\$ 1.90	\$ -	\$ -	\$ -
Federal Revenues	20.20	19.00	1.20	626.60	604.40	22.20
Other State Revenues ^a	141.50	141.80	(0.30)	763.90	619.70	144.20
Other Local Revenues	102.90	94.70	8.20	22.90	30.20	(7.30)
Total Revenues	\$5,006.70	\$ 4,995.70	\$ 11.00	\$1,413.40	\$ 1,254.30	\$ 159.10

^aUnaudited actuals include \$138.4 million of restricted state revenue to recognize the State of California's on-behalf contribution for the District's CalSTRS pension. A corresponding expenditure for the same amount is also recognized making the net impact to fund balance zero. This technical accounting adjustment is in compliance with Government Accounting Standards Board No. 68, *Accounting and Financial Reporting for Pensions*.

Table 2
Summary of 2014-15 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Certificated Salaries	\$ 1,946.10	\$ 1,961.60	\$ (15.50)	\$ 836.40	\$ 823.60	\$ 12.80
Classified Salaries	505.50	513.60	(8.10)	341.70	344.30	(2.60)
Employee Benefits ^b	948.00	955.70	(7.70)	616.80	480.80	136.00
Books & Supplies	115.70	198.10	(82.40)	160.00	140.60	19.40
Services & Operating Expen	359.50	370.70	(11.20)	352.90	368.00	(15.10)
Capital Outlay	7.80	6.30	1.50	7.70	4.00	3.70
Other Outgo	7.40	8.50	(1.10)	-	-	-
Total Expenditures	\$ 3,890.00	\$ 4,014.50	\$ (124.50)	\$2,315.50	\$2,161.30	\$ 154.20

^bSee comment in Table 1 above.

Table 3
Summary of 2014-15 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Indirect Cost	\$ 118.10	\$ 117.50	\$ 0.60	\$ (89.80)	\$ (88.30)	\$ (1.50)
Transfers In	0.30	0.20	0.10	0.80	0.80	-
Other Sources	1.40	2.50	(1.10)	-	-	-
	119.80	120.20	(0.40)	(89.00)	(87.50)	(1.50)
Transfer Out	(123.10)	(137.70)	14.60	(4.50)	(4.30)	(0.20)
Contribution	(927.30)	(930.20)	2.90	927.30	930.20	(2.90)
	(1,050.40)	(1,067.90)	17.50	922.80	925.90	(3.10)
Net	(930.60)	(947.70)	\$ 17.10	833.80	838.40	\$ (4.60)

Table 4
Summary of 2014-15 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Nonspendable	\$ 20.70	\$ 19.60	\$ 1.10	\$ -	\$ -	\$ -
Restricted	-	-	-	124.50	124.40	0.10
Committed	-	-	-	-	-	-
Assigned	418.40	341.00	77.40	-	-	-
Unassigned - Reserve for	-	-	-	-	-	-
Economic Uncertainties	65.40	65.40	-	-	-	-
Unassigned/Unappropriated	188.80	114.70	74.10	-	-	-
2014-15 Ending Balance	\$693.30	\$540.70	\$ 152.60	\$ 124.50	\$ 124.40	\$ 0.10

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2014-15 and 2015-16, the District's appropriations limits are \$4.29 billion and \$4.40 billion, respectively. Currently, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. However, the District is still constitutionally mandated to report the calculations and adopt a resolution.

ATTACHMENT B

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted 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;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2014-15 and 2015-16 fiscal years set forth in Attachment "I" are made in accordance with applicable constitutional and statutory 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;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with Attachment "I" to interested citizens of this district.

	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)	4,336,787,506.33		4,336,787,506.33			4,287,438,897.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	620,038.33		620,038.33			614,420.41
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)	477,802.19		477,802.19	462,649.03		462,649.03
2. Total Charter Schools ADA (Form A, Line C9)	136,618.22		136,618.22	145,161.59		145,161.59
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			614,420.41			607,810.62
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	6,928,904.71		6,928,904.71	6,567,388.00		6,567,388.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,803,676.78		5,803,676.78	5,803,677.00		5,803,677.00
4. Secured Roll Taxes (Object 8041)	922,270,945.41		922,270,945.41	884,841,370.00		884,841,370.00
5. Unsecured Roll Taxes (Object 8042)	35,016,225.39		35,016,225.39	35,016,225.00		35,016,225.00
6. Prior Years' Taxes (Object 8043)	20,578,404.54		20,578,404.54	23,487,122.00		23,487,122.00
7. Supplemental Taxes (Object 8044)	23,884,973.34		23,884,973.34	22,529,304.00		22,529,304.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	35,339,141.36		35,339,141.36	50,886,127.00		50,886,127.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,414,609.62		1,414,609.62	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)	49,286,562.22		49,286,562.22	13,808,096.00		13,808,096.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(7,931,483.50)		(7,931,483.50)	(13,411,447.16)		(13,411,447.16)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,092,591,959.87	0.00	1,092,591,959.87	1,029,527,861.84	0.00	1,029,527,861.84
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)	1,092,591,959.87	0.00	1,092,591,959.87	1,029,527,861.84	0.00	1,029,527,861.84

	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)			61,733,817.01			62,969,243.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			61,733,817.01			62,969,243.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,481,009,852.80		4,481,009,852.80	5,121,963,680.26		5,121,963,680.26
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,703,159.18)		(2,703,159.18)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,478,306,693.62	0.00	4,478,306,693.62	5,121,963,680.26	0.00	5,121,963,680.26
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,503,551,442.33		7,503,551,442.33	8,280,069,385.38		8,280,069,385.38
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,123,283.77		7,123,283.77	4,729,713.05		4,729,713.05
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,336,787,506.33			4,287,438,897.72
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9909			0.9892
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,287,438,897.72			4,403,145,897.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,092,591,959.87			1,029,527,861.84
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)			73,730,449.20			72,937,274.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,256,580,754.86			3,436,587,278.89
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,256,580,754.86			3,436,587,278.89
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])			4,132,687.03			2,552,577.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,096,724,646.90			1,032,080,439.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,252,448,067.83			3,434,034,701.73
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,096,724,646.90			
b. State Subventions (Line D8)			3,252,448,067.83			
c. Less: Excluded Appropriations (Line C23)			61,733,817.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,287,438,897.72			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,287,438,897.72			4,403,145,897.73
12. Appropriations Subject to the Limit (Line D9d)			4,287,438,897.72			

* Please provide below an explanation for each entry in the adjustments column.

Sally Hoy
Gann Contact Person

(213) 241-1828
Contact Phone Number

ATTACHMENT C

RESOLUTION TO ADJUST THE FISCAL STABILIZATION PLAN

Resolved. That the Board of Education of the Los Angeles Unified School District is committed to adjusting the District's adopted fiscal stabilization plan to allow the District to project reserve levels that meet the minimum requirements of the State Criteria and Standards for 2015-16, 2016-17, and 2017-18, by the time of its submission of the First Interim Report.

G = General Ledger Data; S = Supplemental Data

Pg #	Form	Description	Data Supplied For:	
			2014-15 Unaudited Actuals	2015-16 Budget
1	01	General Fund/County School Service Fund	GS	GS
**	09	Charter Schools Special Revenue Fund		
**	10	Special Education Pass-Through Fund		
13	11	Adult Education Fund	G	G
26	12	Child Development Fund	G	G
36	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		
46	21	Building Fund	G	G
57	25	Capital Facilities Fund	G	G
67	30	State School Building Lease-Purchase Fund	G	G
78	35	County School Facilities Fund	G	G
89	40	Special Reserve Fund for Capital Outlay Projects	G	G
**	49	Capital Project Fund for Blended Component Units		
100	51	Bond Interest and Redemption Fund	G	G
**	52	Debt Service Fund for Blended Component Units		
109	53	Tax Override Fund	G	G
118	56	Debt Service Fund	G	G
**	57	Foundation Permanent Fund		
**	61	Cafeteria Enterprise Fund		
126	62	Charter Schools Enterprise Fund	G	G
**	63	Other Enterprise Fund		
**	66	Warehouse Revolving Fund		
140	67	Self-Insurance Fund	G	G
151	71	Retiree Benefit Fund	G	G
**	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)		
160	A	Average Daily Attendance	S	S
**	ASSET	Schedule of Capital Assets	S	
**	CA	Unaudited Actuals Certification	S	
**	CAT	Schedule for Categoricals		
163	CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
**	CHG	Change Order Form		
164	DEBT	Schedule of Long-Term Liabilities	GS	
165	GANN	Appropriations Limit Calculations	GS	GS
168	ICR	Indirect Cost Rate Worksheet	GS	
175	L	Lottery Report	GS	
176	NCMOE	No Child Left Behind Maintenance of Effort	GS	
179	PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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

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

Date of Meeting: 9-15-15

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.16%
	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	\$4,287,438,897.72
	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.	\$4,287,438,897.72
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.47%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	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	4,742,107,418.50	0.00	4,742,107,418.50	5,250,007,182.00	0.00	5,250,007,182.00	10.7%
2) Federal Revenue		8100-8299	20,153,914.23	626,598,700.32	646,752,614.55	14,709,934.00	724,509,375.00	739,219,309.00	14.3%
3) Other State Revenue		8300-8599	141,531,146.68	763,889,955.41	905,421,102.09	402,798,630.00	550,974,464.00	953,773,094.00	5.3%
4) Other Local Revenue		8600-8799	102,905,834.52	22,881,781.60	125,787,716.12	101,132,230.00	34,983,040.00	136,115,270.00	8.2%
5) TOTAL, REVENUES			5,006,698,413.93	1,413,370,437.33	6,420,068,851.26	5,768,647,976.00	1,310,466,879.00	7,079,114,855.00	10.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,946,115,840.97	838,427,750.79	2,782,543,591.76	2,202,090,845.00	836,984,294.97	3,039,075,139.97	9.2%
2) Classified Salaries		2000-2999	505,533,675.78	341,686,282.81	847,219,938.39	537,893,833.00	333,142,855.00	871,036,688.00	2.8%
3) Employee Benefits		3000-3999	948,034,482.66	616,832,609.15	1,564,867,091.81	1,018,821,178.00	523,943,410.00	1,542,764,588.00	-1.4%
4) Books and Supplies		4000-4999	115,653,891.81	159,957,188.13	275,610,879.74	312,782,722.00	370,599,853.02	683,382,575.02	148.0%
5) Services and Other Operating Expenditures		5000-5999	359,524,387.61	352,946,055.30	712,470,442.91	401,141,732.00	415,002,736.00	618,144,468.00	14.6%
6) Capital Outlay		6000-6999	7,844,419.07	7,759,004.51	15,603,423.58	5,908,748.00	1,130,655.00	7,039,403.00	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,415,210.78	0.00	7,415,210.78	7,710,204.00	0.00	7,710,204.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(118,056,169.64)	69,815,300.95	(28,240,868.69)	(91,086,329.00)	68,665,241.00	(22,421,088.00)	-20.6%
9) TOTAL, EXPENDITURES			3,772,065,538.84	2,405,424,171.44	6,177,489,710.28	4,395,262,931.00	2,549,469,044.99	6,944,731,975.99	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,234,632,875.09	(992,053,734.11)	242,579,140.98	1,373,385,045.00	(1,239,002,185.99)	134,382,879.01	-44.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	329,023.89	756,683.00	1,085,706.89	60,000,000.00	0.00	60,000,000.00	5426.4%
b) Transfers Out		7600-7629	123,087,352.11	4,466,540.68	127,553,892.79	140,721,345.00	0.00	140,721,345.00	10.3%
2) Other Sources/Uses									
a) Sources		8930-8979	1,395,766.96	0.00	1,395,766.96	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	(927,302,099.78)	927,302,099.78	0.00	(1,173,621,583.00)	1,173,621,583.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,048,664,661.04)	923,592,242.10	(125,072,418.94)	(1,254,342,928.00)	1,173,621,583.00	(80,721,345.00)	-35.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			185,968,214.05	(68,461,492.01)	117,506,722.04	119,042,117.00	(65,380,582.99)	53,661,534.01	-54.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	507,318,335.62	192,931,954.95	700,250,290.57	693,286,549.67	124,470,462.94	817,757,012.61	16.8%
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)			507,318,335.62	192,931,954.95	700,250,290.57	693,286,549.67	124,470,462.94	817,757,012.61	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	(152,512,237.11)	(38,488.93)	(152,550,726.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			507,318,335.62	192,931,954.95	700,250,290.57	540,774,312.56	124,431,974.01	665,206,286.57	-5.0%
2) Ending Balance, June 30 (E + F1e)			693,286,549.67	124,470,462.94	817,757,012.61	659,816,429.56	59,051,391.02	718,867,820.58	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,636,896.30	0.00	2,636,896.30	2,670,363.00	0.00	2,670,363.00	1.3%
Stores		9712	18,016,014.50	0.00	18,016,014.50	16,958,034.00	0.00	16,958,034.00	-5.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	3,209.00	0.00	3,209.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	124,470,462.94	124,470,462.94	0.00	59,051,391.02	59,051,391.02	-52.6%
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	218,300,000.00	0.00	218,300,000.00	New
d) Assigned									
Other Assignments		9780	418,423,665.00	0.00	418,423,665.00	308,234,576.00	0.00	308,234,576.00	-28.3%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	65,375,780.00	0.00	65,375,780.00	72,375,780.00	0.00	72,375,780.00	10.7%
Unassigned/Unappropriated Amount		9790	188,834,193.87	0.00	188,834,193.87	41,274,467.56	0.00	41,274,467.56	-78.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	911,254,576.48	30,010,885.47	941,265,461.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	9,320.21	0.00	9,320.21				
c) in Revolving Fund		9130	2,638,898.30	0.00	2,638,898.30				
d) with Fiscal Agent		9135	0.00	7,769,722.55	7,769,722.55				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	21,131,548.68	871,700.10	22,003,248.78				
4) Due from Grantor Government		9290	45,971,713.58	283,098,539.52	309,070,253.10				
5) Due from Other Funds		9310	23,600,000.00	0.00	23,600,000.00				
6) Stores		9320	18,016,014.50	0.00	18,016,014.50				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,022,620,069.73	301,750,847.84	1,324,370,917.37				
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	272,774,800.90	161,136,027.05	433,910,827.95				
2) Due to Grantor Governments		9590	58,556,519.00	2,123,982.82	58,680,501.82				
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	2,200.16	14,020,374.83	14,022,574.99				
6) TOTAL, LIABILITIES			329,333,520.06	177,280,384.70	506,613,904.76				
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)			693,286,549.67	124,470,462.94	817,757,012.61				

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	3,136,074,287.00	0.00	3,136,074,287.00	3,773,986,429.00	0.00	3,773,986,429.00	20.3%
Education Protection Account State Aid - Current Year		8012	733,617,739.00	0.00	733,617,739.00	614,264,011.00	0.00	614,264,011.00	-16.3%
State Aid - Prior Years		8019	(103,703.73)	0.00	(103,703.73)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,928,904.71	0.00	6,928,904.71	6,567,388.00	0.00	6,567,388.00	-5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	5,803,676.78	0.00	5,803,676.78	5,803,677.00	0.00	5,803,677.00	0.0%
County & District Taxes Secured Roll Taxes		8041	922,270,945.41	0.00	922,270,945.41	884,841,370.00	0.00	884,841,370.00	-4.1%
Unsecured Roll Taxes		8042	35,016,225.39	0.00	35,016,225.39	35,016,225.00	0.00	35,016,225.00	0.0%
Prior Years' Taxes		8043	20,578,404.54	0.00	20,578,404.54	23,487,122.00	0.00	23,487,122.00	14.1%
Supplemental Taxes		8044	23,884,973.34	0.00	23,884,973.34	22,529,304.00	0.00	22,529,304.00	-5.7%
Education Revenue Augmentation Fund (ERAF)		8045	35,339,141.36	0.00	35,339,141.36	50,888,127.00	0.00	50,888,127.00	44.0%
Community Redevelopment Funds (SB 817/699/1992)		8047	49,286,562.22	0.00	49,286,562.22	13,808,096.00	0.00	13,808,096.00	-72.0%
Penalties and Interest from Delinquent Taxes		8048	1,414,609.62	0.00	1,414,609.62	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41804) Royalties and Bonuses		8081	312.99	0.00	312.99	8.00	0.00	8.00	-97.4%
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	(156.50)	0.00	(156.50)	(4.00)	0.00	(4.00)	-97.4%
Subtotal, LCFF Sources			4,970,111,922.13	0.00	4,970,111,922.13	5,431,189,753.00	0.00	5,431,189,753.00	9.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(58,147,091.62)		(58,147,091.62)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(169,857,412.01)	0.00	(169,857,412.01)	(181,182,571.00)	0.00	(181,182,571.00)	6.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,742,107,418.50	0.00	4,742,107,418.50	5,250,007,182.00	0.00	5,250,007,182.00	10.7%
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	121,773,518.82	121,773,518.82	0.00	115,676,911.00	115,676,911.00	-5.0%
Special Education Discretionary Grants		8182	0.00	26,846,451.95	26,846,451.95	0.00	24,101,212.00	24,101,212.00	-10.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	60,605.58	0.00	60,605.58	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	3,811.10	3,811.10	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	3,400,025.72	3,400,025.72	0.00	716,323.00	716,323.00	-78.9%
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		308,218,641.72	308,218,641.72		372,592,188.00	372,592,188.00	20.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		793,896.12	793,896.12		1,401,536.00	1,401,536.00	76.5%
NCLB: Title II, Part A, Teacher Quality	4035	8290		42,670,595.00	42,670,595.00		41,815,445.00	41,815,445.00	-2.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		16,900,669.38	16,900,669.38		18,469,539.00	18,469,539.00	9.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		55,833,417.62	55,833,417.62		51,225,563.00	51,225,563.00	-8.3%
Vocational and Applied Technology Education	3500-3699	8290		6,712,506.32	6,712,506.32		7,891,643.00	7,891,643.00	17.6%
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	20,093,308.65	43,445,166.57	63,538,475.22	14,709,934.00	90,619,015.00	105,328,949.00	65.8%
TOTAL, FEDERAL REVENUE			20,153,914.23	626,596,700.32	646,752,614.55	14,709,934.00	724,509,375.00	739,219,309.00	14.3%
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		363,813,953.00	363,813,953.00		365,405,085.00	365,405,085.00	0.4%
Prior Years	6500	8319		10,983,846.00	10,983,846.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,056,899.00	3,056,899.00	2,877,420.00	3,056,899.00	5,934,319.00	94.1%
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	53,568,164.00	0.00	53,568,164.00	328,669,466.00	0.00	328,669,466.00	513.6%
Lottery - Unrestricted and Instructional Materials		8560	82,989,400.02	23,924,555.63	106,913,955.65	66,735,104.00	17,726,512.00	84,461,616.00	-21.0%
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		8578	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		75,448,641.62	75,448,641.62		77,227,222.00	77,227,222.00	2.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,152,690.09	1,152,690.09		731,627.00	731,627.00	-36.5%
California Clean Energy Jobs Act	6230	8590		24,014,825.00	24,014,825.00		26,000,000.00	26,000,000.00	8.3%
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		23,594.12	23,594.12		11,985.00	11,985.00	-49.2%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		80,196,847.07	80,196,847.07		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,973,562.66	181,274,103.88	186,247,666.54	4,518,840.00	60,815,134.00	65,331,774.00	-64.9%
TOTAL, OTHER STATE REVENUE			141,531,146.68	763,889,955.41	905,421,102.09	402,798,830.00	550,974,464.00	953,773,094.00	5.3%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	524,602.29	0.00	524,602.29	325,000.00	0.00	325,000.00	-38.0%
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	16,461,616.09	0.00	16,461,616.09	10,787,000.00	0.00	10,787,000.00	-34.5%
Interest		8660	4,673,480.21	104,279.02	4,777,759.23	2,080,000.00	0.00	2,080,000.00	-56.5%
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	710,837.84	0.00	710,837.84	483,840.00	0.00	483,840.00	-31.9%
Transportation Fees From Individuals									
		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services									
		8677	0.00	557,135.42	557,135.42	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees									
		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
		8689	34,246,306.98	0.00	34,246,306.98	35,115,337.00	0.00	35,115,337.00	2.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment									
		8891	156.50	0.00	156.50	4.00	0.00	4.00	-97.4%
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	46,288,934.61	22,164,318.16	68,453,252.77	52,341,049.00	34,923,040.00	87,264,089.00	27.5%
Tuition		8710	0.00	58,049.00	58,049.00	0.00	60,000.00	60,000.00	7.0%
All Other Transfers In									
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools									
	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices									
	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs									
	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools									
	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices									
	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs									
	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools									
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices									
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others									
		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,905,934.52	22,881,781.80	125,787,716.12	101,132,230.00	34,983,040.00	136,115,270.00	8.2%
TOTAL, REVENUES			5,008,698,413.93	1,413,370,437.33	6,420,068,851.28	5,768,647,976.00	1,310,466,879.00	7,079,114,855.00	10.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,575,639,590.98	565,528,115.19	2,141,167,706.17	1,760,273,714.00	596,017,578.97	2,356,291,292.97	10.0%
Certificated Pupil Support Salaries		1200	116,333,233.45	112,981,802.42	229,295,035.87	121,650,845.00	110,380,968.00	232,011,811.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	204,842,886.59	88,605,395.06	293,448,281.65	226,775,080.00	65,809,296.00	292,584,376.00	-0.3%
Other Certificated Salaries		1900	49,300,129.95	69,332,438.12	118,632,568.07	93,391,206.00	64,796,454.00	158,187,660.00	33.3%
TOTAL, CERTIFICATED SALARIES			1,946,115,840.97	836,427,750.79	2,782,543,591.76	2,202,090,845.00	836,984,294.97	3,039,075,139.97	9.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,736,081.56	202,880,467.98	206,616,549.54	4,893,578.00	204,436,272.00	209,329,850.00	1.3%
Classified Support Salaries		2200	229,522,641.68	50,617,295.89	280,139,937.57	243,436,768.00	49,532,420.00	292,969,188.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	21,825,419.41	2,276,152.70	24,101,572.11	20,963,128.00	1,733,844.00	22,696,972.00	-5.8%
Clerical, Technical and Office Salaries		2400	205,945,213.04	36,542,560.85	242,487,773.89	210,613,232.00	31,285,946.00	241,899,178.00	-0.2%
Other Classified Salaries		2900	44,504,320.07	49,369,785.21	93,874,105.28	57,987,127.00	46,154,373.00	104,141,500.00	10.9%
TOTAL, CLASSIFIED SALARIES			505,533,675.78	341,686,262.81	847,219,938.39	537,893,833.00	333,142,855.00	871,036,688.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	168,593,373.65	208,665,632.09	377,259,005.74	236,514,667.00	86,250,128.00	322,764,795.00	-14.4%
PERS		3201-3202	58,597,099.14	34,903,882.69	93,500,981.83	68,981,889.00	33,987,552.00	100,669,441.00	7.7%
OASDI/Medicare/Alternative		3301-3302	63,734,202.13	36,626,606.41	102,361,008.54	64,701,993.00	42,680,860.00	107,382,853.00	4.9%
Health and Welfare Benefits		3401-3402	380,788,620.45	197,363,685.89	578,152,488.34	378,302,852.00	217,306,794.00	595,609,646.00	3.0%
Unemployment Insurance		3501-3502	2,725,595.92	1,119,149.75	3,844,745.67	1,665,427.00	710,345.00	2,375,772.00	-38.2%
Workers' Compensation		3601-3602	111,120,696.32	53,348,604.87	164,469,301.19	75,278,692.00	34,365,911.00	109,644,603.00	-33.3%
OPEB, Allocated		3701-3702	31,405,902.81	15,386,674.99	46,772,577.80	195,675,656.00	108,641,820.00	304,317,476.00	550.6%
OPEB, Active Employees		3751-3752	131,047,837.00	67,438,147.39	198,485,984.39	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	21,155.24	(154.93)	21,000.31	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			948,034,482.66	616,632,609.15	1,564,667,091.81	1,018,821,176.00	523,943,410.00	1,542,764,586.00	-1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	296,134.83	62,653,828.42	62,951,963.25	146,745,812.00	17,741,378.00	164,487,188.00	161.3%
Books and Other Reference Materials		4200	3,927,179.29	4,519,910.51	8,447,089.80	4,010,103.00	2,075.00	4,012,178.00	-52.5%
Materials and Supplies		4300	89,099,198.18	65,255,383.11	154,354,581.29	147,982,637.00	344,669,011.02	492,631,648.02	219.2%
Noncapitalized Equipment		4400	22,262,529.94	27,425,565.94	49,688,095.88	14,014,170.00	8,109,815.00	22,123,985.00	-55.5%
Food		4700	66,649.37	102,520.15	169,169.52	50,000.00	77,576.00	127,576.00	-24.6%
TOTAL, BOOKS AND SUPPLIES			115,653,691.61	159,957,188.13	275,610,879.74	312,782,722.00	370,599,853.02	683,382,575.02	148.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	54,319,059.55	275,153,955.00	329,473,014.55	0.00	285,476,100.00	285,476,100.00	-13.4%
Travel and Conferences		5200	3,975,902.32	6,585,533.59	10,561,435.91	4,013,287.00	3,867,865.00	7,881,152.00	-25.4%
Dues and Memberships		5300	719,968.29	50,220.09	770,188.38	675,815.00	15,694.00	691,509.00	-10.2%
Insurance		5400 - 5450	60,547,499.23	100.00	60,547,599.23	36,621,914.00	0.00	36,621,914.00	-39.5%
Operations and Housekeeping Services		5500	130,851,747.60	53,548.81	130,905,296.41	144,145,094.00	60,882.00	144,205,976.00	10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,375,051.18	1,747,029.72	15,122,080.90	15,511,299.00	1,252,067.00	16,763,366.00	10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(178,568.37)	0.00	(178,568.37)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	63,959,489.08	68,996,711.79	132,956,200.87	113,958,081.00	123,997,525.00	237,955,606.00	79.0%
Communications		5900	31,954,238.73	358,956.30	32,313,195.03	86,216,242.00	332,603.00	86,548,845.00	167.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			359,524,387.61	352,946,055.30	712,470,442.91	401,141,732.00	415,002,736.00	616,144,468.00	14.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		8100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land improvements		8170	0.00	0.00	0.00	243,168.00	1,000.00	244,168.00	New
Buildings and Improvements of Buildings		8200	4,132,215.79	1,272,185.89	5,404,401.68	151,715.00	95,727.00	247,442.00	-95.4%
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		8400	3,712,203.28	6,486,818.62	10,199,021.90	3,661,330.00	1,033,928.00	4,695,258.00	-54.0%
Equipment Replacement		8500	0.00	0.00	0.00	1,852,535.00	0.00	1,852,535.00	New
TOTAL, CAPITAL OUTLAY			7,844,419.07	7,759,004.51	15,603,423.58	5,908,748.00	1,130,655.00	7,039,403.00	-54.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	312,527.25	0.00	312,527.25	650,466.00	0.00	650,466.00	108.1%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,088,431.50	0.00	5,088,431.50	5,989,534.00	0.00	5,989,534.00	17.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,100,980.78	0.00	1,100,980.78	1,003,008.00	0.00	1,003,008.00	-8.9%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	45,017.87	0.00	45,017.87	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	868,253.58	0.00	868,253.58	87,196.00	0.00	87,196.00	-90.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,415,210.78	0.00	7,415,210.78	7,710,204.00	0.00	7,710,204.00	4.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(89,815,300.95)	89,815,300.95	0.00	(68,665,241.00)	68,665,241.00	0.00	0.0%
Transfers of Indirect Costs - interfund		7350	(28,240,868.69)	0.00	(28,240,868.69)	(22,421,088.00)	0.00	(22,421,088.00)	-20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(118,056,169.64)	89,815,300.95	(28,240,868.69)	(91,086,329.00)	68,665,241.00	(22,421,088.00)	-20.6%
TOTAL, EXPENDITURES			3,772,065,538.84	2,405,424,171.44	6,177,489,710.28	4,995,262,931.00	2,549,460,044.99	6,944,731,975.99	12.4%

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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	90,007.88	0.00	90,007.88	30,000,000.00	0.00	30,000,000.00	33230.4%
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	239,016.01	756,683.00	995,699.01	30,000,000.00	0.00	30,000,000.00	2913.0%
(a) TOTAL, INTERFUND TRANSFERS IN			329,023.89	756,683.00	1,085,706.89	60,000,000.00	0.00	60,000,000.00	5426.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	24,997,217.71	0.00	24,997,217.71	41,003,215.00	0.00	41,003,215.00	84.0%
To: Special Reserve Fund		7612	0.00	143.79	143.79	0.00	0.00	0.00	-100.0%
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	50,000,000.00	0.00	50,000,000.00	60,803,942.00	0.00	60,803,942.00	21.6%
Other Authorized Interfund Transfers Out		7619	48,090,134.40	4,466,396.89	52,556,531.29	38,914,188.00	0.00	38,914,188.00	-26.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			123,087,352.11	4,466,540.68	127,553,892.79	140,721,345.00	0.00	140,721,345.00	10.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	637,192.99	0.00	637,192.99	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	758,573.97	0.00	758,573.97	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,395,766.96	0.00	1,395,766.96	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(927,302,099.78)	927,302,099.78	0.00	(1,173,621,583.00)	1,173,621,583.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(927,302,099.78)	927,302,099.78	0.00	(1,173,621,583.00)	1,173,621,583.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,046,864,661.04)	923,592,242.10	(125,072,418.94)	(1,254,342,928.00)	1,173,621,583.00	(80,721,345.00)	-35.5%

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	4,742,107,418.50	0.00	4,742,107,418.50	5,250,007,182.00	0.00	5,250,007,182.00	10.7%
2) Federal Revenue		8100-8299	20,153,914.23	626,598,700.32	646,752,614.55	14,709,934.00	724,509,375.00	739,219,309.00	14.3%
3) Other State Revenue		8300-8599	141,531,146.68	763,889,955.41	905,421,102.09	402,798,630.00	550,974,464.00	953,773,094.00	5.3%
4) Other Local Revenue		8600-8799	102,905,934.52	22,881,781.60	125,787,716.12	101,132,230.00	34,983,040.00	136,115,270.00	8.2%
5) TOTAL, REVENUES			5,008,698,413.93	1,413,370,437.33	6,420,068,851.26	5,768,847,976.00	1,310,468,879.00	7,079,114,855.00	10.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,257,724,968.72	1,605,725,107.77	3,863,450,076.49	2,401,386,876.00	1,716,420,393.87	4,117,807,269.87	6.6%
2) Instruction - Related Services	2000-2999		539,320,382.39	321,632,634.19	860,953,016.58	803,195,509.00	247,104,868.00	850,300,377.00	-1.2%
3) Pupil Services	3000-3999		317,530,442.37	177,871,781.33	495,402,223.70	317,448,549.00	168,426,758.00	483,875,307.00	-2.3%
4) Ancillary Services	4000-4999		9,588,928.74	93,220,737.93	102,807,666.67	20,709,989.00	96,430,428.00	117,140,415.00	13.9%
5) Community Services	5000-5999		12,373,253.75	1,622,311.07	13,995,564.82	2,759,606.00	625,475.00	3,385,081.00	-75.6%
6) Enterprise	6000-6999		95,970.00	0.00	95,970.00	233,285.00	0.00	233,285.00	143.1%
7) General Administration	7000-7999		166,027,177.98	96,295,328.72	262,322,506.68	473,812,539.00	75,795,548.94	549,708,087.94	109.6%
8) Plant Services	8000-8999		481,991,204.13	109,056,270.43	571,047,474.56	567,906,374.00	248,665,575.18	814,571,949.18	42.6%
9) Other Outgo	9000-9999	Except 7600-7699	7,415,210.76	0.00	7,415,210.76	7,710,204.00	0.00	7,710,204.00	4.0%
10) TOTAL, EXPENDITURES			3,772,065,538.84	2,405,424,171.44	6,177,489,710.28	4,395,262,931.00	2,549,469,044.99	6,944,731,975.99	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,234,632,875.09	(982,053,734.11)	242,579,140.98	1,373,385,045.00	(1,239,002,165.99)	134,382,879.01	-44.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	329,023.89	758,883.00	1,085,706.89	60,000,000.00	0.00	60,000,000.00	5426.4%
b) Transfers Out		7600-7629	123,087,352.11	4,466,540.68	127,553,892.79	140,721,345.00	0.00	140,721,345.00	10.3%
2) Other Sources/Uses									
a) Sources		6930-8979	1,395,766.96	0.00	1,395,766.96	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		8960-8999	(927,302,099.78)	927,302,099.78	0.00	(1,173,621,583.00)	1,173,621,583.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,048,684,681.04)	923,592,242.10	(125,072,418.94)	(1,254,342,928.00)	1,173,621,583.00	(80,721,345.00)	-35.5%

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)			185,968,214.05	(68,461,492.01)	117,506,722.04	119,042,117.00	(65,380,582.99)	53,661,534.01	-54.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	507,318,335.82	192,931,954.95	700,250,290.57	693,286,549.67	124,470,462.94	817,757,012.61	16.8%
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)			507,318,335.82	192,931,954.95	700,250,290.57	693,286,549.67	124,470,462.94	817,757,012.61	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	(152,512,237.11)	(38,486.93)	(152,550,726.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			507,318,335.82	192,931,954.95	700,250,290.57	540,774,312.56	124,431,974.01	665,206,286.57	-5.0%
2) Ending Balance, June 30 (E + F1e)			693,286,549.67	124,470,462.94	817,757,012.61	659,816,429.56	59,051,391.02	718,867,820.58	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,636,896.30	0.00	2,636,896.30	2,670,363.00	0.00	2,670,363.00	1.3%
Stores		9712	18,016,014.50	0.00	18,016,014.50	16,958,034.00	0.00	16,958,034.00	-5.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	3,209.00	0.00	3,209.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	124,470,462.94	124,470,462.94	0.00	59,051,391.02	59,051,391.02	-52.6%
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	218,300,000.00	0.00	218,300,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	418,423,665.00	0.00	418,423,665.00	308,234,576.00	0.00	308,234,576.00	-26.3%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9769	65,375,780.00	0.00	65,375,780.00	72,375,780.00	0.00	72,375,780.00	10.7%
Unassigned/Unappropriated Amount		9790	188,834,193.87	0.00	188,834,193.87	41,274,467.56	0.00	41,274,467.56	-78.1%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	5,885,728.76	4,015,257.04
5650	FEMA Public Assistance Funds	158,789.05	0.00
5810	Other Restricted Federal	5,320,611.41	180,734.28
6230	California Clean Energy Jobs Act	52,111,822.54	48,180,517.88
6286		3,696,700.69	1,895,901.78
6360	Pupils with Disabilities Attending ROC/P	0.00	478,865.00
6500	Special Education	3,502,952.51	3,568,619.08
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	3,948,640.23	0.00
7400	Quality Education Investment Act	41,559,973.10	0.00
7810	Other Restricted State	451,321.41	124,148.96
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	607,347.00
9010	Other Restricted Local	7,833,923.24	0.00
Total, Restricted Balance		124,470,462.94	59,051,391.02

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	58,147,091.62	0.00	-100.0%
2) Federal Revenue		8100-8299	11,544,169.66	19,505,834.00	69.0%
3) Other State Revenue		8300-8599	3,750,481.97	72,184,674.00	1824.7%
4) Other Local Revenue		8600-8799	1,541,641.01	2,416,653.00	56.8%
5) TOTAL, REVENUES			74,983,384.26	94,107,161.00	25.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	35,775,788.16	27,877,412.00	-22.1%
2) Classified Salaries		2000-2999	11,248,265.82	10,327,962.00	-8.2%
3) Employee Benefits		3000-3999	22,576,837.75	7,619,500.00	-66.3%
4) Books and Supplies		4000-4999	4,348,451.16	43,431,594.00	898.8%
5) Services and Other Operating Expenditures		5000-5999	4,338,363.32	4,983,236.00	14.9%
6) Capital Outlay		6000-6999	220,207.86	2,291,860.00	940.8%
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	3,367,514.47	2,586,200.00	-23.2%
9) TOTAL, EXPENDITURES			81,875,428.54	99,117,764.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,892,044.28)	(5,010,603.00)	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,332,953.85	0.00	-100.0%
b) Transfers Out		7600-7629	3,547.47	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,329,406.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,562,637.90)	(5,010,603.00)	40.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,988,632.00	5,425,994.10	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,988,632.00	5,425,994.10	-39.6%
d) Other Restatements		9795	0.00	(375,629.10)	New
e) Adjusted Beginning Balance (F1c + F1d)			8,988,632.00	5,050,365.00	-43.8%
2) Ending Balance, June 30 (E + F1e)			5,425,994.10	39,762.00	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	30,732.63	39,763.00	29.4%
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	5,395,261.47	0.00	-100.0%
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	(1.00)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,104,303.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	30,732.63		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,971.99		
4) Due from Grantor Government		9290	4,111,929.60		
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			8,303,938.19		
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	2,749,772.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	128,171.96		
6) TOTAL LIABILITIES			2,877,944.09		
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)			5,425,994.10		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	58,147,091.62	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,147,091.62	0.00	-100.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	657,614.91	105,941.00	-83.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,886,554.75	19,399,893.00	78.2%
TOTAL, FEDERAL REVENUE			11,544,169.66	19,505,834.00	69.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	67,000,000.00	New
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	3,750,481.97	5,184,674.00	38.2%
TOTAL, OTHER STATE REVENUE			3,750,481.97	72,184,674.00	1824.7%

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	7,000.00	New
Interest		8660	99,161.32	20,000.00	-79.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	313,651.97	500,000.00	59.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,128,827.72	1,889,653.00	67.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,541,641.01	2,416,653.00	56.8%
TOTAL, REVENUES			74,983,384.26	94,107,161.00	25.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	25,528,246.25	17,427,215.00	-31.7%
Certificated Pupil Support Salaries		1200	3,053,413.72	4,135,951.00	35.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,031,898.45	6,314,246.00	-10.2%
Other Certificated Salaries		1900	162,229.74	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			35,775,788.16	27,877,412.00	-22.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	109,005.99	0.00	-100.0%
Classified Support Salaries		2200	5,308,621.91	4,643,641.00	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,807,837.63	5,649,607.00	-2.7%
Other Classified Salaries		2900	22,800.29	34,714.00	52.3%
TOTAL, CLASSIFIED SALARIES			11,248,265.82	10,327,962.00	-8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,739,063.66	2,991,203.00	-36.9%
PERS		3201-3202	1,335,704.78	1,216,557.00	-8.9%
OASDI/Medicare/Alternative		3301-3302	1,450,112.23	1,116,997.00	-23.0%
Health and Welfare Benefits		3401-3402	9,102,548.51	463,868.00	-94.9%
Unemployment Insurance		3501-3502	45,384.51	23,425.00	-48.4%
Workers' Compensation		3601-3602	2,130,149.75	990,624.00	-53.5%
OPEB, Allocated		3701-3702	799,508.61	816,826.00	2.2%
OPEB, Active Employees		3751-3752	2,974,289.83	0.00	-100.0%
Other Employee Benefits		3901-3902	75.87	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			22,576,837.75	7,619,500.00	-66.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,851.73	0.00	-100.0%
Books and Other Reference Materials		4200	10,874.12	0.00	-100.0%
Materials and Supplies		4300	3,725,261.10	43,431,594.00	1065.9%
Noncapitalized Equipment		4400	609,464.21	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,348,451.16	43,431,594.00	898.8%

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	151,479.18	0.00	-100.0%
Dues and Memberships		5300	85.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,733,424.94	2,514,974.00	-8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,741.10	1,958,262.00	1096.0%
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	756,116.03	14,000.00	-98.1%
Communications		5900	533,517.07	496,000.00	-7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,338,363.32	4,983,236.00	14.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	128,277.45	2,291,860.00	1686.6%
Equipment		6400	91,930.41	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,207.86	2,291,860.00	940.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,367,514.47	2,586,200.00	-23.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,367,514.47	2,586,200.00	-23.2%
TOTAL, EXPENDITURES			81,875,428.54	99,117,764.00	21.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,332,953.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,332,953.85	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	3,547.47	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,547.47	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,329,406.38	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	58,147,091.62	0.00	-100.0%
2) Federal Revenue		8100-8299	11,544,169.66	19,505,834.00	69.0%
3) Other State Revenue		8300-8599	3,750,481.97	72,184,674.00	1824.7%
4) Other Local Revenue		8600-8799	1,541,641.01	2,416,653.00	56.8%
5) TOTAL, REVENUES			74,983,384.26	94,107,161.00	25.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		40,164,994.28	55,374,794.00	37.9%
2) Instruction - Related Services	2000-2999		21,375,943.09	20,979,985.00	-1.9%
3) Pupil Services	3000-3999		4,360,250.08	5,623,153.00	29.0%
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		3,367,514.47	2,586,200.00	-23.2%
8) Plant Services	8000-8999		12,606,726.62	14,553,632.00	15.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,875,428.54	99,117,764.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,892,044.28)	(5,010,603.00)	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,332,953.85	0.00	-100.0%
b) Transfers Out		7600-7629	3,547.47	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,329,406.38	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)			(3,562,637.90)	(5,010,603.00)	40.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,988,632.00	5,425,994.10	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,988,632.00	5,425,994.10	-39.6%
d) Other Restatements		9795	0.00	(375,629.10)	New
e) Adjusted Beginning Balance (F1c + F1d)			8,988,632.00	5,050,365.00	-43.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	30,732.63	39,763.00	29.4%
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	5,395,261.47	0.00	-100.0%
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	(1.00)	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

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	25,738,026.00	28,202,336.00	9.6%
3) Other State Revenue		8300-8599	80,354,385.72	76,185,904.00	-5.2%
4) Other Local Revenue		8600-8799	6,472,693.52	7,060,748.00	9.1%
5) TOTAL REVENUES			112,565,105.24	111,448,988.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	39,209,427.66	41,574,222.00	6.0%
2) Classified Salaries		2000-2999	43,378,076.37	47,137,465.00	8.7%
3) Employee Benefits		3000-3999	43,801,182.24	46,391,778.00	5.9%
4) Books and Supplies		4000-4999	1,844,715.66	6,803,841.00	268.8%
5) Services and Other Operating Expenditures		5000-5999	2,664,139.44	5,158,705.00	93.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	475,200.00	500.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,662,132.22	5,462,426.00	-18.0%
9) TOTAL EXPENDITURES			137,638,873.59	153,003,637.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,073,768.35)	(41,554,649.00)	65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,997,217.71	41,003,215.00	64.0%
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			24,997,217.71	41,003,215.00	64.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,550.64)	(551,434.00)	620.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,666.14	551,115.50	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,666.14	551,115.50	-12.2%
d) Other Restatements		9795	0.00	1,418.50	New
e) Adjusted Beginning Balance (F1c + F1d)			627,666.14	552,534.00	-12.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	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	550,015.50	0.00	-100.0%
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	3,736,332.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,100.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	495,816.89		
4) Due from Grantor Government		9290	25,397,833.03		
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			29,631,082.74		
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	5,155,780.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,600,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	324,187.16		
6) TOTAL, LIABILITIES			29,079,967.24		
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)			551,115.50		

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	25,738,026.00	28,202,336.00	9.6%
TOTAL, FEDERAL REVENUE			25,738,026.00	28,202,336.00	9.6%
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	78,461,375.69	75,534,903.00	-3.7%
All Other State Revenue	All Other	8590	1,893,010.03	651,001.00	-65.6%
TOTAL, OTHER STATE REVENUE			80,354,385.72	76,185,904.00	-5.2%
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	34,628.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,182,802.86	3,111,134.00	-2.3%
Interagency Services		8677	726,499.77	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,528,762.71	3,949,614.00	56.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,472,693.52	7,060,748.00	9.1%
TOTAL, REVENUES			112,565,105.24	111,448,988.00	-1.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	33,346,880.52	35,956,927.00	7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,858,339.64	5,617,295.00	-4.1%
Other Certificated Salaries		1900	4,207.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			39,209,427.66	41,574,222.00	6.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	35,684,512.30	38,837,530.00	8.8%
Classified Support Salaries		2200	3,176,559.23	3,722,889.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,515,625.81	4,577,046.00	1.4%
Other Classified Salaries		2900	1,379.03	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			43,378,076.37	47,137,465.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,059,406.46	4,343,735.00	-14.1%
PERS		3201-3202	4,551,652.34	4,654,192.00	2.3%
OASDI/Medicare/Alternative		3301-3302	3,875,046.69	4,549,615.00	17.4%
Health and Welfare Benefits		3401-3402	18,928,321.42	19,952,930.00	5.4%
Unemployment Insurance		3501-3502	86,006.72	55,007.00	-36.0%
Workers' Compensation		3601-3602	3,742,491.19	2,655,595.00	-29.0%
OPEB, Allocated		3701-3702	1,145,974.89	10,180,704.00	788.4%
OPEB, Active Employees		3751-3752	6,412,282.53	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,801,182.24	46,391,778.00	5.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	57.46	0.00	-100.0%
Materials and Supplies		4300	1,670,599.39	6,764,841.00	304.9%
Noncapitalized Equipment		4400	174,058.81	39,000.00	-77.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,844,715.66	6,803,841.00	268.8%

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	70,423.26	46,081.00	-34.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,798,304.14	2,049,161.00	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,174.66	1,807,072.00	1860.5%
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	202,445.42	752,291.00	271.6%
Communications		5900	500,791.96	504,100.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,664,139.44	5,158,705.00	93.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	79,200.00	475,200.00	500.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,200.00	475,200.00	500.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,662,132.22	5,462,426.00	-18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,662,132.22	5,462,426.00	-18.0%
TOTAL, EXPENDITURES			137,638,873.59	153,003,637.00	11.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	24,997,217.71	41,003,215.00	64.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,997,217.71	41,003,215.00	64.0%
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)			24,997,217.71	41,003,215.00	64.0%

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	25,738,026.00	28,202,336.00	9.6%
3) Other State Revenue		8300-8599	80,354,385.72	76,185,904.00	-5.2%
4) Other Local Revenue		8600-8799	6,472,693.52	7,060,748.00	9.1%
5) TOTAL, REVENUES			112,565,105.24	111,448,988.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		107,762,474.32	117,341,214.00	8.9%
2) Instruction - Related Services	2000-2999		15,179,910.70	18,855,673.00	24.2%
3) Pupil Services	3000-3999		711,126.99	853,315.00	20.0%
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		6,662,132.22	5,462,426.00	-18.0%
8) Plant Services	8000-8999		7,244,029.36	10,015,809.00	38.3%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	475,200.00	500.0%
10) TOTAL, EXPENDITURES			137,638,873.59	153,003,637.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,073,768.35)	(41,554,649.00)	65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,997,217.71	41,003,215.00	64.0%
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			24,997,217.71	41,003,215.00	64.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,550.64)	(551,434.00)	620.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,666.14	551,115.50	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,666.14	551,115.50	-12.2%
d) Other Restatements		9795	0.00	1,418.50	New
e) Adjusted Beginning Balance (F1c + F1d)			627,666.14	552,534.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			551,115.50	1,100.00	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	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	550,015.50	0.00	-100.0%
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
	Total, Restricted Balance	0.00	0.00

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	306,455,107.57	314,402,997.00	2.6%
3) Other State Revenue		8300-8599	22,736,627.42	21,882,824.00	-3.8%
4) Other Local Revenue		8600-8799	7,300,666.77	8,956,914.00	22.7%
5) TOTAL, REVENUES			336,492,401.76	345,242,735.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,526,815.89	94,381,681.00	-3.2%
3) Employee Benefits		3000-3999	82,869,217.16	76,004,848.00	-8.3%
4) Books and Supplies		4000-4999	182,306,209.38	215,385,490.00	18.1%
5) Services and Other Operating Expenditures		5000-5999	2,375,533.21	3,173,995.00	33.6%
6) Capital Outlay		6000-6999	2,375,839.67	3,203,100.00	34.8%
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	18,211,222.00	14,372,462.00	-21.1%
9) TOTAL, EXPENDITURES			385,664,837.31	406,521,576.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,172,435.55)	(61,278,841.00)	24.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,298,690.92	60,803,942.00	18.5%
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			51,298,690.92	60,803,942.00	18.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,126,255.37	(474,899.00)	-122.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,049,449.55	28,175,704.92	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,049,449.55	28,175,704.92	8.2%
d) Other Restatements		9795	0.00	(6,501,924.92)	New
e) Adjusted Beginning Balance (F1c + F1d)			26,049,449.55	21,673,780.00	-16.8%
2) Ending Balance, June 30 (E + F1e)			28,175,704.92	21,198,881.00	-24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,654,329.82	6,198,881.00	9.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,521,375.10	15,000,000.00	-33.4%
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	15,864,763.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	73.45		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	18,912.06		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,603,583.79		
4) Due from Grantor Government		9290	9,290,221.34		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	5,654,329.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,431,883.54		
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	4,942,609.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	313,568.77		
6) TOTAL, LIABILITIES			5,256,178.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,175,704.92		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	306,443,078.21	314,402,997.00	2.6%
All Other Federal Revenue		8290	12,029.36	0.00	-100.0%
TOTAL, FEDERAL REVENUE			306,455,107.57	314,402,997.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	22,736,627.42	21,882,824.00	-3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,736,627.42	21,882,824.00	-3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,244,054.20	8,916,914.00	23.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	54,088.93	40,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,523.64	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,300,666.77	8,956,914.00	22.7%
TOTAL, REVENUES			336,492,401.76	345,242,735.00	2.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	91,132,690.52	86,824,529.00	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	410,762.66	418,389.00	1.9%
Clerical, Technical and Office Salaries		2400	5,976,490.97	7,130,807.00	19.3%
Other Classified Salaries		2900	6,871.74	7,956.00	15.8%
TOTAL, CLASSIFIED SALARIES			97,526,815.89	94,381,681.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,041,190.93	10,469,761.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	7,530,858.63	7,229,836.00	-4.0%
Health and Welfare Benefits		3401-3402	43,502,656.55	37,119,013.00	-14.7%
Unemployment Insurance		3501-3502	171,544.96	58,036.00	-66.2%
Workers' Compensation		3601-3602	4,417,208.89	2,447,215.00	-44.6%
OPEB, Allocated		3701-3702	1,622,063.75	18,680,987.00	1051.7%
OPEB, Active Employees		3751-3752	14,583,693.45	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,869,217.16	76,004,848.00	-8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,666,804.77	8,485,800.00	-2.1%
Noncapitalized Equipment		4400	817,011.31	1,158,701.00	41.8%
Food		4700	172,822,393.30	205,740,989.00	19.0%
TOTAL, BOOKS AND SUPPLIES			182,306,209.38	215,385,490.00	18.1%

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	355,210.55	336,583.00	-5.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	441,328.68	340,000.00	-23.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,812.66	228,257.00	20.3%
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	761,068.67	1,627,805.00	113.9%
Communications		5900	628,112.65	641,350.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,375,533.21	3,173,995.00	33.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,375,839.67	3,203,100.00	34.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,375,839.67	3,203,100.00	34.8%
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	18,211,222.00	14,372,462.00	-21.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,211,222.00	14,372,462.00	-21.1%
TOTAL, EXPENDITURES			385,664,837.31	406,521,576.00	5.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	50,000,000.00	60,803,942.00	21.6%
Other Authorized Interfund Transfers In		8919	1,298,690.92	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,298,690.92	60,803,942.00	18.5%
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)			51,298,690.92	60,803,942.00	18.5%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,455,107.57	314,402,997.00	2.6%
3) Other State Revenue		8300-8599	22,736,627.42	21,882,824.00	-3.8%
4) Other Local Revenue		8600-8799	7,300,666.77	8,956,914.00	22.7%
5) TOTAL REVENUES			336,492,401.76	345,242,735.00	2.6%
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		367,009,312.13	391,255,128.00	6.6%
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		18,211,222.00	14,372,462.00	-21.1%
8) Plant Services	8000-8999		444,303.18	893,986.00	101.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			385,664,837.31	406,521,576.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,172,435.55)	(61,278,841.00)	24.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,298,690.92	60,803,942.00	18.5%
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			51,298,690.92	60,803,942.00	18.5%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,126,255.37	(474,899.00)	-122.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,049,449.55	28,175,704.92	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,049,449.55	28,175,704.92	8.2%
d) Other Restatements		9795	0.00	(6,501,924.92)	New
e) Adjusted Beginning Balance (F1c + F1d)			26,049,449.55	21,673,780.00	-16.8%
2) Ending Balance, June 30 (E + F1e)			28,175,704.92	21,198,881.00	-24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,654,329.82	6,198,881.00	9.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,521,375.10	15,000,000.00	-33.4%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	22,521,375.10	15,000,000.00
Total, Restricted Balance		22,521,375.10	15,000,000.00

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	30,829,910.07	7,300,000.00	-76.3%
5) TOTAL, REVENUES			30,829,910.07	7,300,000.00	-76.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,220,273.04	108,551,504.00	71.7%
3) Employee Benefits		3000-3999	57,157,661.60	24,750,913.00	-56.7%
4) Books and Supplies		4000-4999	2,855,610.29	97,531.00	-96.6%
5) Services and Other Operating Expenditures		5000-5999	46,101,806.31	1,107,666.00	-97.6%
6) Capital Outlay		6000-6999	459,300,554.71	1,102,646,555.00	140.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			628,635,905.95	1,237,154,169.00	96.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(597,805,995.88)	(1,229,854,169.00)	105.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,767,217.83	0.00	-100.0%
b) Transfers Out		7600-7629	95,506,169.20	30,000,000.00	-68.6%
2) Other Sources/Uses					
a) Sources		8930-8979	135,830,000.00	1,242,140,000.00	814.5%
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			164,091,048.63	1,212,140,000.00	638.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(433,714,947.25)	(17,714,169.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,131,663,878.84	697,948,931.59	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,663,878.84	697,948,931.59	-38.3%
d) Other Restatements		9795	0.00	88,088,825.41	New
e) Adjusted Beginning Balance (F1c + F1d)			1,131,663,878.84	786,037,757.00	-30.5%
2) Ending Balance, June 30 (E + F1a)			697,948,931.59	768,323,588.00	10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,430,322.41	5,602,115.00	63.3%
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			686,343,365.60	762,721,473.00	11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,175,243.58	0.00	-100.0%
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	774,852,011.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,430,322.41		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,342,744.99		
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			784,625,079.04		
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	86,676,147.45		
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			86,676,147.45		
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)			697,948,931.59		

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	3,379,920.90	650,000.00	-80.8%
Interest		8660	7,069,342.63	6,650,000.00	-5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,380,646.54	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,829,910.07	7,300,000.00	-76.3%
TOTAL, REVENUES			30,829,910.07	7,300,000.00	-76.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	14,279,928.40	44,399,031.00	210.9%
Classified Supervisors' and Administrators' Salaries		2300	9,300,589.91	12,092,367.00	30.0%
Clerical, Technical and Office Salaries		2400	38,944,498.73	52,060,106.00	33.7%
Other Classified Salaries		2900	695,256.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			63,220,273.04	108,551,504.00	71.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,150.87	0.00	-100.0%
PERS		3201-3202	7,034,690.15	9,919,917.00	41.0%
OASDI/Medicare/Alternative		3301-3302	4,603,318.04	8,311,647.00	80.6%
Health and Welfare Benefits		3401-3402	8,658,509.59	2,759,638.00	-68.1%
Unemployment Insurance		3501-3502	72,903.78	65,938.00	-9.6%
Workers' Compensation		3601-3602	2,818,751.19	2,814,624.00	-0.1%
OPEB, Allocated		3701-3702	5,020,467.76	879,149.00	-82.5%
OPEB, Active Employees		3751-3752	28,635,449.80	0.00	-100.0%
Other Employee Benefits		3901-3902	276,420.42	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			57,157,661.60	24,750,913.00	-56.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,739,722.81	97,531.00	-96.4%
Noncapitalized Equipment		4400	115,887.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,855,610.29	97,531.00	-96.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	682,629.87	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,483.26	36.00	-99.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,793.18	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	178,568.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	45,072,918.83	1,107,630.00	-97.5%
Communications		5900	129,412.80	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,101,806.31	1,107,666.00	-97.6%
CAPITAL OUTLAY					
Land		6100	791,905.38	0.00	-100.0%
Land Improvements		6170	2,881,841.30	0.00	-100.0%
Buildings and Improvements of Buildings		6200	347,584,523.06	1,102,646,555.00	217.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	259,281.00	0.00	-100.0%
Equipment		6400	107,783,003.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			459,300,554.71	1,102,646,555.00	140.1%
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			628,635,905.95	1,237,154,169.00	96.8%

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	123,767,217.83	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			123,767,217.83	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	1,956,146.33	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	93,550,022.87	30,000,000.00	-67.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			95,506,169.20	30,000,000.00	-68.6%

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	135,830,000.00	1,242,140,000.00	814.5%
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			135,830,000.00	1,242,140,000.00	814.5%
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)			164,091,048.63	1,212,140,000.00	638.7%

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	30,829,910.07	7,300,000.00	-76.3%
5) TOTAL, REVENUES			30,829,910.07	7,300,000.00	-76.3%
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		628,635,905.95	1,237,154,169.00	96.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			628,635,905.95	1,237,154,169.00	96.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(597,805,995.88)	(1,229,854,169.00)	105.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,767,217.83	0.00	-100.0%
b) Transfers Out		7600-7629	95,506,169.20	30,000,000.00	-68.6%
2) Other Sources/Uses					
a) Sources		8930-8979	135,830,000.00	1,242,140,000.00	814.5%
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			164,091,048.63	1,212,140,000.00	638.7%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(433,714,947.25)	(17,714,169.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,131,663,878.84	697,948,931.59	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,663,878.84	697,948,931.59	-38.3%
d) Other Restatements		9795	0.00	88,088,825.41	New
e) Adjusted Beginning Balance (F1c + F1d)			1,131,663,878.84	786,037,757.00	-30.5%
2) Ending Balance, June 30 (E + F1e)			697,948,931.59	768,323,588.00	10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,430,322.41	5,602,115.00	63.3%
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	686,343,365.60	762,721,473.00	11.1%
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	8,175,243.58	0.00	-100.0%
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	686,343,365.60	762,721,473.00
Total, Restricted Balance		<u>686,343,365.60</u>	<u>762,721,473.00</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,948,315.14	66,000,000.00	-16.4%
5) TOTAL, REVENUES			78,948,315.14	66,000,000.00	-16.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	471,177.01	475,304.00	0.9%
3) Employee Benefits		3000-3999	202,058.28	119,502.00	-40.9%
4) Books and Supplies		4000-4999	429.31	34,126.00	7849.0%
5) Services and Other Operating Expenditures		5000-5999	706,491.52	55,653,920.00	7777.5%
6) Capital Outlay		6000-6999	23,465,555.41	158,308,711.00	574.6%
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			24,845,711.53	214,591,563.00	763.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,102,603.61	(148,591,563.00)	-374.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,318,462.23	9,576,350.00	-55.1%
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			(21,318,462.23)	(9,576,350.00)	-55.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,784,141.38	(158,167,913.00)	-582.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,790,693.46	175,574,834.84	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,790,693.46	175,574,834.84	23.0%
d) Other Restatements		9795	0.00	(17,406,921.84)	New
e) Adjusted Beginning Balance (F1c + F1d)			142,790,693.46	158,167,913.00	10.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	175,574,834.84	0.00	-100.0%
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	164,659,878.80		
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	14,583,139.84		
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			179,243,018.64		
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	3,668,183.80		
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			3,668,183.80		
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)			175,574,834.84		

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	1,140,456.44	1,000,000.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	77,807,858.70	65,000,000.00	-16.5%
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			78,948,315.14	66,000,000.00	-16.4%
TOTAL, REVENUES			78,948,315.14	66,000,000.00	-16.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	177,308.25	103,001.00	-41.9%
Clerical, Technical and Office Salaries		2400	293,868.76	350,767.00	19.4%
Other Classified Salaries		2900	0.00	21,536.00	New
TOTAL, CLASSIFIED SALARIES			471,177.01	475,304.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,453.53	53,775.00	-1.2%
OASDI/Medicare/Alternative		3301-3302	33,416.64	37,179.00	11.3%
Health and Welfare Benefits		3401-3402	64,575.65	7,788.00	-87.9%
Unemployment Insurance		3501-3502	234.12	291.00	24.3%
Workers' Compensation		3601-3602	21,090.87	12,324.00	-41.6%
OPEB, Allocated		3701-3702	10,232.36	8,145.00	-20.4%
OPEB, Active Employees		3751-3752	18,055.11	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			202,058.28	119,502.00	-40.9%
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	429.31	34,126.00	7849.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			429.31	34,126.00	7849.0%

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	62.11	1,300.00	1993.1%
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	252,690.00	New
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	706,429.41	55,399,530.00	7742.2%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			706,491.52	55,653,920.00	7777.5%
CAPITAL OUTLAY					
Land		6100	901,030.32	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,564,252.36	158,297,067.00	601.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	272.73	11,644.00	4169.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,465,555.41	158,308,711.00	574.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,845,711.53	214,591,563.00	763.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	21,318,462.23	9,576,350.00	-55.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,318,462.23	9,576,350.00	-55.1%
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)			(21,318,462.23)	(9,576,350.00)	-55.1%

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	78,948,315.14	66,000,000.00	-16.4%
5) TOTAL, REVENUES			78,948,315.14	66,000,000.00	-16.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		1,379,915.15	1,339,363.00	-2.9%
8) Plant Services	8000-8999		23,465,796.38	213,252,200.00	808.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,845,711.53	214,591,563.00	763.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,102,603.61	(148,591,563.00)	-374.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,318,462.23	9,576,350.00	-55.1%
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			(21,318,462.23)	(9,576,350.00)	-55.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,784,141.38	(158,167,913.00)	-582.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,790,693.46	175,574,834.84	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,790,693.46	175,574,834.84	23.0%
d) Other Restatements		9795	0.00	(17,406,921.84)	New
e) Adjusted Beginning Balance (F1c + F1d)			142,790,693.46	158,167,913.00	10.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	175,574,834.84	0.00	-100.0%
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
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,566,539.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	88,644.01	0.00	-100.0%
5) TOTAL, REVENUES			1,655,183.01	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	492.00	5,919,974.00	1203146.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			492.00	5,919,974.00	1203146.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,654,691.01	(5,919,974.00)	-457.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	96,901.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,901.35)	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)			1,557,789.66	(5,919,974.00)	-480.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,360,321.16	5,918,110.82	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,360,321.16	5,918,110.82	35.7%
d) Other Restatements		9795	0.00	1,863.18	New
e) Adjusted Beginning Balance (F1c + F1d)			4,360,321.16	5,919,974.00	35.8%
2) Ending Balance, June 30 (E + F1e)			5,918,110.82	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,918,110.82	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	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	11,971,132.44		
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	38,386.07		
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			12,009,518.51		
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	6,091,407.69		
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			6,091,407.69		
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)			5,918,110.82		

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	1,566,539.00	0.00	-100.0%
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			1,566,539.00	0.00	-100.0%
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	88,644.01	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			88,644.01	0.00	-100.0%
TOTAL, REVENUES			1,655,183.01	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	492.00	5,919,974.00	1203146.7%
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			492.00	5,919,974.00	1203146.7%
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			492.00	5,919,974.00	1203146.7%

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	96,901.35	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			96,901.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(96,901.35)	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	1,566,539.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	88,644.01	0.00	-100.0%
5) TOTAL, REVENUES			1,655,183.01	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		492.00	5,919,974.00	1203146.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			492.00	5,919,974.00	1203146.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,654,691.01	(5,919,974.00)	-457.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	96,901.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,901.35)	0.00	-100.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,557,789.66	(5,919,974.00)	-480.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,360,321.16	5,918,110.82	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,360,321.16	5,918,110.82	35.7%
d) Other Restatements		9795	0.00	1,863.18	New
e) Adjusted Beginning Balance (F1c + F1d)			4,360,321.16	5,919,974.00	35.8%
2) Ending Balance, June 30 (E + F1e)			5,918,110.82	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,918,110.82	0.00	-100.0%
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	5,918,110.82	0.00
Total, Restricted Balance		5,918,110.82	0.00

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	15,446,384.00	42,623,990.00	175.9%
4) Other Local Revenue		8600-8799	3,456,185.75	3,280,000.00	-5.1%
5) TOTAL, REVENUES			18,902,569.75	45,903,990.00	142.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	558,735.33	0.00	-100.0%
3) Employee Benefits		3000-3999	239,635.98	0.00	-100.0%
4) Books and Supplies		4000-4999	38,516.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,489,551.91	0.00	-100.0%
6) Capital Outlay		6000-6999	30,786,413.17	243,527,677.00	691.0%
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			33,112,853.30	243,527,677.00	635.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,210,283.55)	(197,623,687.00)	1290.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,956,146.33	0.00	-100.0%
b) Transfers Out		7600-7629	61,607,820.15	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,651,673.82)	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)			(73,861,957.37)	(197,623,687.00)	167.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,997,583.45	471,135,626.08	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,997,583.45	471,135,626.08	-13.6%
d) Other Restatements		9795	0.00	(50,990,558.08)	New
e) Adjusted Beginning Balance (F1c + F1d)			544,997,583.45	420,145,068.00	-22.9%
2) Ending Balance, June 30 (E + F1e)			471,135,626.08	222,521,381.00	-52.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	32,804.00	New
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			471,135,626.08	222,488,577.00	-52.8%
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	474,092,194.91		
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	1,576,890.27		
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			475,669,085.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,533,459.10		
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			4,533,459.10		
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)			471,135,626.08		

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	15,446,384.00	42,623,990.00	175.9%
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			15,446,384.00	42,623,990.00	175.9%
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	3,456,185.75	3,280,000.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,456,185.75	3,280,000.00	-5.1%
TOTAL, REVENUES			18,902,569.75	45,903,990.00	142.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	350,157.42	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	206,360.99	0.00	-100.0%
Other Classified Salaries		2900	2,216.92	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			558,735.33	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,847.17	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	41,467.56	0.00	-100.0%
Health and Welfare Benefits		3401-3402	73,340.33	0.00	-100.0%
Unemployment Insurance		3501-3502	270.71	0.00	-100.0%
Workers' Compensation		3601-3602	29,860.27	0.00	-100.0%
OPEB, Allocated		3701-3702	3,493.60	0.00	-100.0%
OPEB, Active Employees		3751-3752	32,039.61	0.00	-100.0%
Other Employee Benefits		3901-3902	1,316.73	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			239,635.98	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,516.91	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,516.91	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	9,793.18	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	831.08	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,836.68	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	1,467,090.97	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,489,551.91	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,100,094.98	0.00	-100.0%
Land Improvements		6170	13,198.05	0.00	-100.0%
Buildings and Improvements of Buildings		6200	28,944,128.37	243,527,677.00	741.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	728,991.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,786,413.17	243,527,677.00	691.0%
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			33,112,853.30	243,527,677.00	635.4%

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	1,956,146.33	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,956,146.33	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	61,607,820.15	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,607,820.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(59,651,673.82)	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	15,446,384.00	42,623,990.00	175.9%
4) Other Local Revenue		8600-8799	3,456,185.75	3,280,000.00	-5.1%
5) TOTAL, REVENUES			18,902,569.75	45,903,990.00	142.8%
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		33,112,853.30	243,527,677.00	635.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,112,853.30	243,527,677.00	635.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,210,283.55)	(197,623,687.00)	1290.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,956,146.33	0.00	-100.0%
b) Transfers Out		7600-7629	61,607,820.15	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,651,673.82)	0.00	-100.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,861,957.37)	(197,623,687.00)	167.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,997,583.45	471,135,626.08	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,997,583.45	471,135,626.08	-13.6%
d) Other Restatements		9795	0.00	(50,990,558.08)	New
e) Adjusted Beginning Balance (F1c + F1d)			544,997,583.45	420,145,068.00	-22.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			471,135,626.08	222,521,381.00	-52.8%
a) Nonspendable					
Revolving Cash		9711	0.00	32,804.00	New
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	471,135,626.08	222,488,577.00	-52.8%
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 Unaudited Actuals	2015-16 Budget
7710	State School Facilities Projects	471,135,626.08	222,488,577.00
Total, Restricted Balance		<u>471,135,626.08</u>	<u>222,488,577.00</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,126.44	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	603,306.00	New
4) Other Local Revenue		8600-8799	35,106,864.24	34,631,200.00	-1.4%
5) TOTAL, REVENUES			35,141,990.68	35,234,506.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,863,428.54	2,086,206.00	-46.0%
3) Employee Benefits		3000-3999	1,775,469.91	532,152.00	-70.0%
4) Books and Supplies		4000-4999	505,785.26	516,908.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	1,186,057.91	7,815,872.00	559.0%
6) Capital Outlay		6000-6999	9,235,416.05	82,210,953.00	790.2%
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			16,566,157.67	93,162,091.00	462.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,575,833.01	(57,927,585.00)	-411.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,139,492.66	0.00	-100.0%
b) Transfers Out		7600-7629	6,682,365.57	30,000,200.00	348.9%
2) Other Sources/Uses					
a) Sources		8930-8979	139,385.00	0.00	-100.0%
b) Uses		7630-7699	33,217,859.54	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,378,652.55	(30,000,200.00)	-570.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,954,485.56	(87,927,785.00)	-452.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,005,571.21	146,415,696.50	21.0%
b) Audit Adjustments		9793	455,639.73	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			121,461,210.94	146,415,696.50	20.5%
d) Other Restatements		9795	0.00	(4,891,437.57)	New
e) Adjusted Beginning Balance (F1c + F1d)			121,461,210.94	141,524,258.93	16.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	144,301,026.90	51,533,206.00	-64.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,114,669.60	2,063,267.93	-2.4%
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	149,858,815.74		
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	2,094,800.13		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	423,305.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			152,376,921.17		
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	2,194,450.01		
2) Due to Grantor Governments		9590	2,049,451.10		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,717,323.56		
6) TOTAL, LIABILITIES			5,961,224.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			146,415,696.50		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	35,126.44	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,126.44	0.00	-100.0%
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	603,306.00	New
TOTAL, OTHER STATE REVENUE			0.00	603,306.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	23,230,171.62	11,000,000.00	-52.6%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	854,062.40	800,200.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,022,630.22	22,831,000.00	107.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,106,864.24	34,631,200.00	-1.4%
TOTAL, REVENUES			35,141,990.68	35,234,506.00	0.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,454,648.14	1,766,272.00	-28.0%
Classified Supervisors' and Administrators' Salaries		2300	200,101.21	139,983.00	-30.0%
Clerical, Technical and Office Salaries		2400	961,092.39	179,951.00	-81.3%
Other Classified Salaries		2900	247,586.80	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,863,428.54	2,086,206.00	-46.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	769.00	0.00	-100.0%
PERS		3201-3202	398,321.57	247,230.00	-37.9%
OASDI/Medicare/Alternative		3301-3302	272,562.34	159,628.00	-41.4%
Health and Welfare Benefits		3401-3402	570,956.81	27,555.00	-95.2%
Unemployment Insurance		3501-3502	1,793.03	1,269.00	-29.2%
Workers' Compensation		3601-3602	167,279.18	54,093.00	-67.7%
OPEB, Allocated		3701-3702	17,361.61	42,377.00	144.1%
OPEB, Active Employees		3751-3752	215,192.92	0.00	-100.0%
Other Employee Benefits		3901-3902	131,233.45	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,775,469.91	532,152.00	-70.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	505,785.26	516,908.00	2.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			505,785.26	516,908.00	2.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	137,859.12	40,417.00	-70.7%
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	218,193.88	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	830,004.91	7,775,455.00	836.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,186,057.91	7,815,872.00	559.0%
CAPITAL OUTLAY					
Land		6100	16,545.03	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,595,343.98	82,210,953.00	1146.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,623,527.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,235,416.05	82,210,953.00	790.2%
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			16,566,157.67	93,162,091.00	462.4%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	143.79	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	46,139,348.87	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			46,139,492.66	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	90,000.00	30,000,000.00	33233.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,592,365.57	200.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,682,365.57	30,000,200.00	348.9%

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	139,385.00	0.00	-100.0%
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			139,385.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	33,217,859.54	0.00	-100.0%
(d) TOTAL, USES			33,217,859.54	0.00	-100.0%
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)					
			6,378,652.55	(30,000,200.00)	-570.3%

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	35,126.44	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	603,306.00	New
4) Other Local Revenue		8600-8799	35,106,864.24	34,631,200.00	-1.4%
5) TOTAL, REVENUES			35,141,990.68	35,234,506.00	0.3%
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		16,566,157.67	93,162,091.00	462.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,566,157.67	93,162,091.00	462.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,575,833.01	(57,927,585.00)	-411.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,139,492.66	0.00	-100.0%
b) Transfers Out		7600-7629	6,682,365.57	30,000,200.00	348.9%
2) Other Sources/Uses					
a) Sources		8930-8979	139,385.00	0.00	-100.0%
b) Uses		7630-7699	33,217,859.54	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,378,652.55	(30,000,200.00)	-570.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,954,485.56	(87,927,785.00)	-452.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,005,571.21	146,415,696.50	21.0%
b) Audit Adjustments		9793	455,639.73	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			121,461,210.94	146,415,696.50	20.5%
d) Other Restatements		9795	0.00	(4,891,437.57)	New
e) Adjusted Beginning Balance (F1c + F1d)			121,461,210.94	141,524,258.93	16.5%
2) Ending Balance, June 30 (E + F1e)			146,415,696.50	53,596,473.93	-63.4%
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			144,301,026.90	51,533,206.00	-64.3%
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	2,114,669.60	2,063,267.93	-2.4%
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
5650	FEMA Public Assistance Funds	5,530,016.79	0.00
7810	Other Restricted State	1,597,718.10	0.00
9010	Other Restricted Local	137,173,292.01	51,533,206.00
Total, Restricted Balance		144,301,026.90	51,533,206.00

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,405,366.51	68,368,490.00	-0.1%
3) Other State Revenue		8300-8599	4,374,057.00	5,312,054.00	21.4%
4) Other Local Revenue		8600-8799	812,801,688.00	804,744,298.00	-1.0%
5) TOTAL, REVENUES			885,581,111.51	878,424,842.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	826,306,623.75	878,424,842.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			826,306,623.75	878,424,842.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,274,487.76	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	395,166,072.15	0.00	-100.0%
b) Uses		7630-7699	387,555,812.50	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,610,259.65	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)			66,884,747.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	712,646,109.60	779,530,857.01	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,646,109.60	779,530,857.01	9.4%
d) Other Restatements		9795	0.00	(21,175,742.41)	New
e) Adjusted Beginning Balance (F1c + F1d)			712,646,109.60	758,355,114.60	6.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	779,530,857.01	758,355,114.60	-2.7%
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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	813,859,344.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,197,539.46		
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			890,056,883.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	110,526,026.95		
2) TOTAL DEFERRED INFLOWS			110,526,026.95		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			779,530,857.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	68,405,366.51	68,368,490.00	-0.1%
TOTAL, FEDERAL REVENUE			68,405,366.51	68,368,490.00	-0.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,374,057.00	5,312,054.00	21.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,374,057.00	5,312,054.00	21.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	727,158,164.00	709,307,507.00	-2.5%
Unsecured Roll		8612	31,645,101.00	35,927,421.00	13.5%
Prior Years' Taxes		8613	17,647,467.00	38,175,219.00	116.3%
Supplemental Taxes		8614	23,342,490.00	11,654,783.00	-50.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	4,435,543.00	6,636,445.00	49.6%
Interest		8660	2,442,876.00	2,595,781.00	6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,130,047.00	447,142.00	-92.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			812,801,688.00	804,744,298.00	-1.0%
TOTAL, REVENUES			885,581,111.51	878,424,842.00	-0.8%

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	332,225,000.00	341,384,911.00	2.8%
Bond Interest and Other Service Charges		7434	494,081,623.75	537,039,931.00	8.7%
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)			826,306,623.75	878,424,842.00	6.3%
TOTAL EXPENDITURES			826,306,623.75	878,424,842.00	6.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	395,166,072.15	0.00	-100.0%
(c) TOTAL, SOURCES			395,166,072.15	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	387,555,812.50	0.00	-100.0%
(d) TOTAL, USES			387,555,812.50	0.00	-100.0%
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)			7,610,259.65	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	68,405,366.51	68,368,490.00	-0.1%
3) Other State Revenue		8300-8599	4,374,057.00	5,312,054.00	21.4%
4) Other Local Revenue		8600-8799	812,801,688.00	804,744,298.00	-1.0%
5) TOTAL, REVENUES			885,581,111.51	878,424,842.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	826,306,623.75	878,424,842.00	6.3%
10) TOTAL, EXPENDITURES			826,306,623.75	878,424,842.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,274,487.76	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	395,166,072.15	0.00	-100.0%
b) Uses		7630-7699	387,555,812.50	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,610,259.65	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,884,747.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	712,646,109.60	779,530,857.01	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,646,109.60	779,530,857.01	9.4%
d) Other Restatements		9795	0.00	(21,175,742.41)	New
e) Adjusted Beginning Balance (F1c + F1d)			712,646,109.60	758,355,114.60	6.4%
2) Ending Balance, June 30 (E + F1e)			779,530,857.01	758,355,114.60	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			779,530,857.01	758,355,114.60	-2.7%
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	779,530,857.01	758,355,114.60
Total, Restricted Balance		779,530,857.01	758,355,114.60

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	2,605.99	0.00	-100.0%
5) TOTAL, REVENUES			2,605.99	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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	386,168.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	386,168.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,605.99	(386,168.00)	-14918.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			2,605.99	(386,168.00)	-14918.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,798.73	387,404.72	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,798.73	387,404.72	0.7%
d) Other Restatements		9795	0.00	(1,237.33)	New
e) Adjusted Beginning Balance (F1c + F1d)			384,798.73	386,167.39	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	387,404.72	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.61)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	386,167.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,237.33		
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			387,404.72		
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)			387,404.72		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,605.99	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%
TOTAL, OTHER LOCAL REVENUE			2,605.99	0.00	-100.0%
TOTAL, REVENUES			2,605.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	386,168.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	386,168.00	New
TOTAL, EXPENDITURES			0.00	386,168.00	New

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					
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%
(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	2,605.99	0.00	-100.0%
5) TOTAL, REVENUES			2,605.99	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	386,168.00	New
10) TOTAL, EXPENDITURES			0.00	386,168.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,605.99	(386,168.00)	-14918.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			2,605.99	(386,168.00)	-14918.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,798.73	387,404.72	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,798.73	387,404.72	0.7%
d) Other Restatements		9795	0.00	(1,237.33)	New
e) Adjusted Beginning Balance (F1c + F1d)			384,798.73	386,167.39	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	387,404.72	0.00	-100.0%
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	(0.61)	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	387,404.72	0.00
Total, Restricted Balance		<u>387,404.72</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	569,467.00	569,467.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,979.34	246,000.00	8.9%
5) TOTAL, REVENUES			795,446.34	815,467.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,084,586.20	44,163,798.00	-11.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,084,586.20	44,163,798.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,289,139.86)	(43,348,331.00)	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,051,074.34	43,890,738.00	-12.3%
b) Transfers Out		7600-7629	7.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,051,066.46	43,890,738.00	-12.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			761,926.60	542,407.00	-28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	55,055,933.83	55,817,860.43	1.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			55,055,933.83	55,817,860.43	1.4%
d) Other Restatements					
		9795	0.00	(3,447.43)	New
e) Adjusted Beginning Balance (F1c + F1d)					
			55,055,933.83	55,814,413.00	1.4%
2) Ending Balance, June 30 (E + F1e)					
			55,817,860.43	56,356,820.00	1.0%
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	55,817,860.43	56,356,820.00	1.0%
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	10,468,643.54		
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	45,315,242.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,974.89		
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			55,817,860.43		
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)			55,817,860.43		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	569,467.00	569,467.00	0.0%
TOTAL, FEDERAL REVENUE			569,467.00	569,467.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	225,979.34	246,000.00	8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,979.34	246,000.00	8.9%
TOTAL, REVENUES			795,446.34	815,467.00	2.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	15,018,993.32	14,352,992.00	-4.4%
Other Debt Service - Principal		7439	35,065,592.88	29,810,806.00	-15.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,084,586.20	44,163,798.00	-11.8%
TOTAL, EXPENDITURES			50,084,586.20	44,163,798.00	-11.8%

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	50,051,074.34	43,890,738.00	-12.3%
(a) TOTAL, INTERFUND TRANSFERS IN			50,051,074.34	43,890,738.00	-12.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	7.88	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7.88	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			50,051,066.46	43,890,738.00	-12.3%

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	569,467.00	569,467.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,979.34	246,000.00	8.9%
5) TOTAL, REVENUES			795,446.34	815,467.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,084,586.20	44,163,798.00	-11.8%
10) TOTAL, EXPENDITURES			50,084,586.20	44,163,798.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,289,139.86)	(43,348,331.00)	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,051,074.34	43,890,738.00	-12.3%
b) Transfers Out		7600-7629	7.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,051,066.46	43,890,738.00	-12.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			761,926.60	542,407.00	-28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,055,933.83	55,817,860.43	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,055,933.83	55,817,860.43	1.4%
d) Other Restatements		9795	0.00	(3,447.43)	New
e) Adjusted Beginning Balance (F1c + F1d)			55,055,933.83	55,814,413.00	1.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,817,860.43	56,356,820.00	1.0%
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	55,817,860.43	56,356,820.00
Total, Restricted Balance		55,817,860.43	56,356,820.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	770,644,299.86	901,484,364.10	17.0%
2) Federal Revenue		8100-8299	167,215,674.28	172,614,828.59	3.2%
3) Other State Revenue		8300-8599	85,856,398.95	79,308,368.46	-7.6%
4) Other Local Revenue		8600-8799	59,766,217.98	47,546,969.23	-20.4%
5) TOTAL, REVENUES			1,083,482,591.07	1,200,954,530.38	10.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	369,979,921.41	435,498,686.53	17.7%
2) Classified Salaries		2000-2999	102,883,022.77	114,191,293.22	11.0%
3) Employee Benefits		3000-3999	121,128,211.78	156,864,090.00	29.5%
4) Books and Supplies		4000-4999	101,565,661.88	107,229,153.66	5.6%
5) Services and Other Operating Expenses		5000-5999	289,512,057.39	314,668,642.62	8.7%
6) Depreciation		6000-6999	16,850,380.64	18,360,802.22	9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,731,220.75	16,767,714.78	22.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,015,650,476.62	1,163,580,383.03	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,832,114.45	37,374,147.35	-44.9%
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	1,031,656.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,031,656.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			68,863,770.45	37,374,147.35	-45.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	508,862,727.64	565,250,412.01	11.1%
b) Audit Adjustments		9793	(7,341,051.92)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			501,521,675.72	565,250,412.01	12.7%
d) Other Restatements		9795	(5,135,034.16)	(33,479,399.20)	552.0%
e) Adjusted Beginning Net Position (F1c + F1d)			496,386,641.56	531,771,012.81	7.1%
2) Ending Net Position, June 30 (E + F1e)			565,250,412.01	569,145,160.16	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	125,339,203.63	164,689,219.83	31.4%
b) Restricted Net Position		9797	50,495,102.05	33,861,290.27	-32.9%
c) Unrestricted Net Position		9790	389,416,106.33	370,594,650.06	-4.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,573,362.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	207,055,286.96		
c) in Revolving Fund		9130	3,624,708.00		
d) with Fiscal Agent		9135	4,524,051.28		
e) collections awaiting deposit		9140	8,993.75		
2) Investments		9150	81,716,206.75		
3) Accounts Receivable		9200	86,190,525.39		
4) Due from Grantor Government		9290	53,933,594.54		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	119,719.14		
7) Prepaid Expenditures		9330	9,133,327.77		
8) Other Current Assets		9340	11,599,935.41		
9) Fixed Assets					
a) Land		9410	40,218,195.02		
b) Land Improvements		9420	23,693,132.57		
c) Accumulated Depreciation - Land Improvements		9425	(11,226,423.08)		
d) Buildings		9430	216,822,554.61		
e) Accumulated Depreciation - Buildings		9435	(44,609,002.46)		
f) Equipment		9440	49,395,666.96		
g) Accumulated Depreciation - Equipment		9445	(17,832,011.35)		
h) Work in Progress		9450	53,491,303.70		
10) TOTAL, ASSETS			839,433,125.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	83,025,668.62		
2) Due to Grantor Governments		9590	6,243,199.41		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	44,937,256.21		
5) Unearned Revenue		9650	44,231,428.86		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	13,515,248.40		
c) Compensated Absences		9665	1,974,411.09		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	20,775,996.96		
f) Lease Revenue Bonds Payable		9668	163,234.00		
g) Other General Long-Term Liabilities		9669	59,316,269.94		
7) TOTAL, LIABILITIES			274,182,713.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			565,250,412.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	475,309,326.80	597,177,129.31	25.6%
Education Protection Account State Aid - Current Year		8012	136,008,500.00	136,536,110.95	0.4%
State Aid - Prior Years		8019	(2,599,455.45)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	161,925,928.51	167,771,123.84	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			770,644,299.86	901,484,364.10	17.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	42,637,200.65	46,648,035.01	9.4%
Interagency Contracts Between LEAs		8285	73,583,313.09	78,446,446.44	6.6%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	29,388,279.98	33,211,542.23	13.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	574,671.51	686,254.93	19.4%
NCLB: Title III, Immigrant Education Program	4201	8290	12,448.00	32,231.00	158.9%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,531,568.76	1,584,944.00	3.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	5,659,696.40	4,339,426.98	-23.3%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	3,317,227.00	1,092,619.00	-67.1%
Vocational and Applied Technology Education	3500-3699	8290	55,861.89	52,000.00	-6.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,455,407.00	6,521,329.00	-37.6%
TOTAL FEDERAL REVENUE			167,215,674.28	172,614,828.59	3.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	3,557,521.76	4,105,144.14	15.4%
Mandated Costs Reimbursements		8550	6,590,777.12	6,148,389.68	-6.7%
Lottery - Unrestricted and Instructional Materials		8560	15,871,046.57	16,451,750.73	3.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	13,162,972.33	13,726,119.50	4.3%
Charter School Facility Grant	6030	8590	25,646,905.08	32,351,433.78	26.1%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	33,750.00	New
Common Core State Standards Implementation Funds	7405	8590	4,889,989.83	819,860.00	-83.2%
All Other State Revenue	All Other	8590	16,137,186.26	5,671,920.63	-64.9%
TOTAL, OTHER STATE REVENUE			85,856,398.95	79,308,368.46	-7.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	418,889.32	772,200.00	84.3%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	2,166,600.22	2,299,003.89	6.1%
All Other Sales		8639	1,145,190.55	231,214.00	-79.8%
Leases and Rentals		8650	2,117,897.56	1,894,394.11	-10.6%
Interest		8660	1,937,332.80	1,598,683.05	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	408,191.74	1,051,030.00	157.5%
Fees and Contracts					
Child Development Parent Fees		8673	34,361.28	10,000.00	-70.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	214,513.44	191,433.00	-10.8%
All Other Fees and Contracts		8689	51,323,241.07	39,114,025.18	-23.8%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	384,986.00	New
TOTAL, OTHER LOCAL REVENUE			59,766,217.98	47,546,969.23	-20.4%
TOTAL, REVENUES			1,083,482,591.07	1,200,954,530.38	10.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	292,494,047.46	343,149,182.09	17.3%
Certificated Pupil Support Salaries		1200	21,054,653.80	33,229,287.94	57.8%
Certificated Supervisors' and Administrators' Salaries		1300	46,195,698.70	44,560,928.86	-3.5%
Other Certificated Salaries		1900	10,235,521.45	14,559,287.64	42.2%
TOTAL, CERTIFICATED SALARIES			369,979,921.41	435,498,686.53	17.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	31,522,506.22	36,878,335.58	17.0%
Classified Support Salaries		2200	15,880,614.97	16,221,497.68	2.1%
Classified Supervisors' and Administrators' Salaries		2300	10,348,514.01	10,725,591.49	3.6%
Clerical, Technical and Office Salaries		2400	26,360,296.18	29,794,075.44	13.0%
Other Classified Salaries		2900	18,771,091.39	20,571,793.03	9.6%
TOTAL, CLASSIFIED SALARIES			102,883,022.77	114,191,293.22	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,402,919.68	42,420,827.01	39.5%
PERS		3201-3202	5,787,309.28	7,016,764.71	21.2%
OASDI/Medicare/Alternative		3301-3302	14,562,369.95	17,813,439.29	22.3%
Health and Welfare Benefits		3401-3402	56,158,185.06	71,296,914.73	27.0%
Unemployment Insurance		3501-3502	2,472,260.73	3,759,701.95	52.1%
Workers' Compensation		3601-3602	6,406,547.88	9,204,765.56	43.7%
OPEB, Allocated		3701-3702	1,385,449.14	1,072,489.00	-22.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,953,170.06	4,279,187.75	8.2%
TOTAL, EMPLOYEE BENEFITS			121,128,211.78	156,864,090.00	29.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,200,721.37	9,641,940.47	33.9%
Books and Other Reference Materials		4200	3,178,797.17	4,122,054.12	29.7%
Materials and Supplies		4300	34,096,014.53	34,401,197.70	0.9%
Noncapitalized Equipment		4400	17,352,424.87	14,157,381.42	-18.4%
Food		4700	39,737,703.94	44,906,579.95	13.0%
TOTAL, BOOKS AND SUPPLIES			101,565,661.88	107,229,153.66	5.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,427,064.95	4,174,332.35	-5.7%
Dues and Memberships		5300	2,438,381.82	3,036,967.68	24.5%
Insurance		5400-5450	6,244,762.46	8,108,252.41	29.8%
Operations and Housekeeping Services		5500	24,550,827.23	25,858,988.12	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,415,543.96	90,058,025.97	10.6%
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	165,492,753.34	177,516,248.99	7.3%
Communications		5900	4,942,723.63	5,915,827.10	19.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			289,512,057.39	314,668,642.62	8.7%
DEPRECIATION					
Depreciation Expense		6900	16,850,380.64	18,360,802.22	9.0%
TOTAL, DEPRECIATION			16,850,380.64	18,360,802.22	9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,362.52	8,000.00	487.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	2,986,265.63	3,345,522.00	12.0%
Payments to County Offices		7142	278,093.69	6,500.00	-97.7%
Payments to JPAs		7143	249,002.99	955,686.00	283.8%
Other Transfers Out					
All Other Transfers		7281-7283	7,431,731.31	9,149,659.00	23.1%
All Other Transfers Out to All Others		7299	318,845.08	358,999.00	12.6%
Debt Service					
Debt Service - Interest		7438	2,465,919.53	2,943,348.78	19.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,731,220.75	16,767,714.78	22.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,015,650,476.62	1,163,580,383.03	14.6%

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					
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	1,031,656.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,031,656.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,031,656.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	770,644,299.86	901,484,364.10	17.0%
2) Federal Revenue		8100-8299	167,215,674.28	172,614,828.59	3.2%
3) Other State Revenue		8300-8599	85,856,398.95	79,308,368.46	-7.6%
4) Other Local Revenue		8600-8799	59,766,217.98	47,546,969.23	-20.4%
5) TOTAL, REVENUES			1,083,482,591.07	1,200,954,530.38	10.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		471,012,005.25	557,461,127.90	18.4%
2) Instruction - Related Services	2000-2999		149,430,539.32	192,169,245.03	28.6%
3) Pupil Services	3000-3999		71,531,251.25	91,178,845.56	27.5%
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		8,683,144.28	11,145,220.09	28.4%
8) Plant Services	8000-8999		301,262,315.77	294,858,229.67	-2.1%
9) Other Outgo	9000-9999	Except 7600-7699	13,731,220.75	16,767,714.78	22.1%
10) TOTAL, EXPENSES			1,015,650,476.62	1,163,580,383.03	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			67,832,114.45	37,374,147.35	-44.9%
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	1,031,656.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,031,656.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			68,863,770.45	37,374,147.35	-45.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	508,862,727.64	565,250,412.01	11.1%
b) Audit Adjustments		9793	(7,341,051.92)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			501,521,675.72	565,250,412.01	12.7%
d) Other Restatements		9795	(5,135,034.16)	(33,479,399.20)	552.0%
e) Adjusted Beginning Net Position (F1c + F1d)			496,386,641.56	531,771,012.81	7.1%
2) Ending Net Position, June 30 (E + F1e)			565,250,412.01	569,145,160.16	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	125,339,203.63	164,689,219.83	31.4%
b) Restricted Net Position		9797	50,495,102.05	33,861,290.27	-32.9%
c) Unrestricted Net Position		9790	389,416,106.33	370,594,650.06	-4.8%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,013,391.86	2,297,916.31
6300	Lottery: Instructional Materials	28,660.32	123,416.83
7400	Quality Education Investment Act	2,239,216.98	2,239,216.98
7810	Other Restricted State	46,213,832.89	29,200,740.15
Total, Restricted Net Position		<u>50,495,102.05</u>	<u>33,861,290.27</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,189,166,870.43	1,144,089,442.00	-3.8%
5) TOTAL, REVENUES			1,189,166,870.43	1,144,089,442.00	-3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	166,001.10	447,024.00	169.3%
2) Classified Salaries		2000-2999	5,566,608.03	6,530,587.00	17.3%
3) Employee Benefits		3000-3999	2,683,592.82	1,734,098.00	-35.4%
4) Books and Supplies		4000-4999	394,740.39	158,446.00	-59.9%
5) Services and Other Operating Expenses		5000-5999	1,221,117,014.91	1,137,168,036.00	-6.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,229,927,957.25	1,146,038,191.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,761,086.82)	(1,948,749.00)	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,140,666.11	4,600,000.00	-54.6%
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			10,140,666.11	4,600,000.00	-54.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(30,620,420.71)	2,651,251.00	-108.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	337,261,275.32	298,658,372.07	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,261,275.32	298,658,372.07	-11.4%
d) Other Restatements		9795	(7,982,482.54)	11,678,630.93	-246.3%
e) Adjusted Beginning Net Position (F1c + F1d)			329,278,792.78	310,337,003.00	-5.8%
2) Ending Net Position, June 30 (E + F1e)			298,658,372.07	312,988,254.00	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position			298,658,372.07	312,988,254.00	4.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,018,943,042.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,500,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,572,845.24		
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	46,262,531.90		
8) Other Current Assets		9340	5,885,440.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,081,163,859.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	692,379.76		
2) TOTAL, DEFERRED OUTFLOWS			692,379.76		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	774,645,739.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	6,411,038.67		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			781,056,778.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,141,088.56		
2) TOTAL DEFERRED INFLOWS			2,141,088.56		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			298,658,372.07		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,449,240.87	6,080,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,182,321,536.29	1,138,009,442.00	-3.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	396,093.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,189,166,870.43	1,144,089,442.00	-3.8%
TOTAL, REVENUES			1,189,166,870.43	1,144,089,442.00	-3.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	166,001.10	447,024.00	169.3%
TOTAL, CERTIFICATED SALARIES			166,001.10	447,024.00	169.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	285,445.76	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,149,270.90	1,318,998.00	14.8%
Clerical, Technical and Office Salaries		2400	4,131,891.37	5,050,023.00	22.2%
Other Classified Salaries		2900	0.00	161,566.00	New
TOTAL, CLASSIFIED SALARIES			5,566,608.03	6,530,587.00	17.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,678.78	47,969.00	925.2%
PERS		3201-3202	565,876.94	754,791.00	33.4%
OASDI/Medicare/Alternative		3301-3302	413,703.57	512,252.00	23.8%
Health and Welfare Benefits		3401-3402	972,176.63	102,455.00	-89.5%
Unemployment Insurance		3501-3502	3,154.61	4,266.00	35.2%
Workers' Compensation		3601-3602	307,187.07	180,922.00	-41.1%
OPEB, Allocated		3701-3702	90,799.46	131,443.00	44.8%
OPEB, Active Employees		3751-3752	326,015.76	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,683,592.82	1,734,098.00	-35.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	393,066.38	157,446.00	-59.9%
Noncapitalized Equipment		4400	1,674.01	1,000.00	-40.3%
TOTAL, BOOKS AND SUPPLIES			394,740.39	158,446.00	-59.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.10	26,328.00	251.0%
Dues and Memberships		5300	3,036.60	1,750.00	-42.4%
Insurance		5400-5450	4,827,198.06	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91.00	3,200.00	3416.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,216,270,519.45	1,137,095,768.00	-6.5%
Communications		5900	8,669.70	40,990.00	372.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,221,117,014.91	1,137,168,036.00	-6.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,229,927,957.25	1,146,038,191.00	-6.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,140,666.11	4,600,000.00	-54.6%
(a) TOTAL, INTERFUND TRANSFERS IN			10,140,666.11	4,600,000.00	-54.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			10,140,666.11	4,600,000.00	-54.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,189,166,870.43	1,144,089,442.00	-3.8%
5) TOTAL, REVENUES			1,189,166,870.43	1,144,089,442.00	-3.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		1,229,927,957.25	1,146,038,191.00	-6.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,229,927,957.25	1,146,038,191.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,761,086.82)	(1,948,749.00)	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,140,666.11	4,600,000.00	-54.6%
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			10,140,666.11	4,600,000.00	-54.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(30,620,420.71)	2,651,251.00	-108.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	337,261,275.32	298,658,372.07	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			337,261,275.32	298,658,372.07	-11.4%
d) Other Restatements		9795	(7,982,482.54)	11,678,630.93	-246.3%
e) Adjusted Beginning Net Position (F1c + F1d)			329,278,792.78	310,337,003.00	-5.8%
2) Ending Net Position, June 30 (E + F1e)			298,658,372.07	312,988,254.00	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	298,658,372.07	312,988,254.00	4.8%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
	Total, Restricted Net Position	0.00	0.00

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	30,239,018.97	0.00	-100.0%
5) TOTAL, REVENUES			30,239,018.97	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	82,525.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			82,525.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,156,493.97	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 NET POSITION (C + D4)			30,156,493.97	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	60,000,000.00	90,156,493.97	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,000,000.00	90,156,493.97	50.3%
d) Other Restatements		9795	0.00	1,985,949.31	New
e) Adjusted Beginning Net Position (F1c + F1d)			60,000,000.00	92,142,443.28	53.6%
2) Ending Net Position, June 30 (E + F1e)			90,156,493.97	92,142,443.28	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	90,156,493.97	92,142,444.00	2.2%
c) Unrestricted Net Position		9790	0.00	(0.72)	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	90,156,493.97		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			90,156,493.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			90,156,493.97		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	239,018.97	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	30,000,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,239,018.97	0.00	-100.0%
TOTAL, REVENUES			30,239,018.97	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	82,525.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			82,525.00	0.00	-100.0%
TOTAL, EXPENSES			82,525.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,239,018.97	0.00	-100.0%
5) TOTAL, REVENUES			30,239,018.97	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		82,525.00	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			82,525.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,156,493.97	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 NET POSITION (C + D4)			30,156,493.97	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	60,000,000.00	90,156,493.97	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,000,000.00	90,156,493.97	50.3%
d) Other Restatements		9795	0.00	1,985,949.31	New
e) Adjusted Beginning Net Position (F1c + F1d)			60,000,000.00	92,142,443.28	53.6%
2) Ending Net Position, June 30 (E + F1e)			90,156,493.97	92,142,443.28	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	90,156,493.97	92,142,444.00	2.2%
c) Unrestricted Net Position		9790	0.00	(0.72)	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	90,156,493.97	92,142,444.00
Total, Restricted Net Position		<u>90,156,493.97</u>	<u>92,142,444.00</u>

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)	477,163.33	475,166.68	483,898.67	462,010.18	459,396.67	470,198.12
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)	477,163.33	475,166.68	483,898.67	462,010.18	459,396.67	470,198.12
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	296.05	284.43	296.05	296.04	350.14	296.04
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	342.81	349.93	342.81	342.81	328.63	342.81
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)	638.86	634.36	638.86	638.85	678.77	638.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	477,802.19	475,801.04	484,537.53	462,649.03	460,075.44	470,836.97
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	40,053.76	39,943.84	40,053.76	40,053.76	39,777.75	40,053.76
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)	40,053.76	39,943.84	40,053.76	40,053.76	39,777.75	40,053.76
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	96,564.46	96,170.73	96,568.49	105,107.83	105,077.34	105,121.34
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)	96,564.46	96,170.73	96,568.49	105,107.83	105,077.34	105,121.34
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	136,618.22	136,114.57	136,622.25	145,161.59	144,855.09	145,175.10

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	2,782,543,591.76	301	5,126,009.86	303	2,777,417,581.90	305	84,496,811.05		307	2,692,920,770.85	309
2000 - Classified Salaries	847,219,938.39	311	17,208,665.56	313	830,011,272.83	315	104,495,789.50		317	725,515,483.33	319
3000 - Employee Benefits (Excluding 3800)	1,564,867,091.81	321	52,578,275.58	323	1,512,288,816.23	325	64,475,210.19		327	1,447,813,606.04	329
4000 - Books, Supplies Equip Replace. (6500)	275,610,879.74	331	2,808,013.94	333	272,802,865.80	335	38,561,857.05		337	234,221,008.75	339
5000 - Services... & 7300 - Indirect Costs	684,229,574.22	341	8,156,652.28	343	676,072,921.94	345	269,032,800.13		347	407,040,121.81	349
TOTAL					6,088,593,458.70	365			TOTAL	5,507,510,990.78	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)			
7. Unemployment Insurance		3401 & 3402	385
8. Workers' Compensation Insurance		3501 & 3502	390
9. OPEB, Active Employees (EC 41372)		3801 & 3602	392
10. Other Benefits (EC 22310)		3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.16%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.16%
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)	5,507,510,990.78
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,545,135,000.00		10,545,135,000.00	461,875,000.00	710,345,000.00	10,296,665,000.00	404,240,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	365,858,657.37		365,858,657.37	0.00	69,916,464.71	295,942,192.66	38,383,476.00
Capital Leases Payable	2,161,708.69		2,161,708.69	637,192.99	868,253.58	1,930,648.10	694,387.64
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	68,494,882.31		68,494,882.31	0.00	7,018,453.06	61,476,429.25	5,192,751.00
Net Pension Liability		5,512,574,901.55	5,512,574,901.55	182,118,453.55	1,209,082,357.12	4,485,610,997.98	
Net OPEB Obligation		5,351,835,000.00	5,351,835,000.00	929,864,000.00	310,680,852.00	5,971,018,148.00	
Compensated Absences Payable	59,879,438.32		59,879,438.32	68,772,735.61	65,188,627.30	63,463,546.63	63,463,546.63
Governmental activities long-term liabilities	11,041,529,686.69	10,864,409,901.55	21,905,939,588.24	1,643,267,382.15	2,373,100,007.77	21,176,106,962.62	511,974,161.27
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			-0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,336,787,506.33		4,336,787,506.33			4,287,438,897.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	620,038.33		620,038.33			614,420.41
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)	477,802.19		477,802.19	462,649.03		462,649.03
2. Total Charter Schools ADA (Form A, Line C9)	136,618.22		136,618.22	145,161.59		145,161.59
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			614,420.41			607,810.62
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	6,928,904.71		6,928,904.71	6,567,388.00		6,567,388.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,803,676.78		5,803,676.78	5,803,677.00		5,803,677.00
4. Secured Roll Taxes (Object 8041)	922,270,945.41		922,270,945.41	884,841,370.00		884,841,370.00
5. Unsecured Roll Taxes (Object 8042)	35,016,225.39		35,016,225.39	35,016,225.00		35,016,225.00
6. Prior Years' Taxes (Object 8043)	20,578,404.54		20,578,404.54	23,487,122.00		23,487,122.00
7. Supplemental Taxes (Object 8044)	23,884,973.34		23,884,973.34	22,529,304.00		22,529,304.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	35,339,141.36		35,339,141.36	50,886,127.00		50,886,127.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,414,609.62		1,414,609.62	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)	49,286,562.22		49,286,562.22	13,808,096.00		13,808,096.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(7,931,483.50)		(7,931,483.50)	(13,411,447.16)		(13,411,447.16)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,092,591,959.87	0.00	1,092,591,959.87	1,029,527,861.84	0.00	1,029,527,861.84
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)	1,092,591,959.87	0.00	1,092,591,959.87	1,029,527,861.84	0.00	1,029,527,861.84

	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)			61,733,817.01			62,969,243.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			61,733,817.01			62,969,243.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,481,009,852.80		4,481,009,852.80	5,121,963,680.26		5,121,963,680.26
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,703,159.18)		(2,703,159.18)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,478,306,693.62	0.00	4,478,306,693.62	5,121,963,680.26	0.00	5,121,963,680.26
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,503,551,442.33		7,503,551,442.33	8,280,069,385.38		8,280,069,385.38
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,123,283.77		7,123,283.77	4,729,713.05		4,729,713.05
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,336,787,508.33			4,287,438,897.72
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9909			0.9892
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,287,438,897.72			4,403,145,897.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,092,591,959.87			1,029,527,861.84
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)			73,730,449.20			72,937,274.40
b. Maximum State Aid in Local Limit (Lesser of Line C28 or Lines D4 minus D5 plus C23; but not less than zero)			3,256,580,754.86			3,436,587,278.89
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,256,580,754.86			3,436,587,278.89
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])			4,132,687.03			2,552,577.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,096,724,646.90			1,032,080,439.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,252,448,067.83			3,434,034,701.73
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,096,724,646.90			
b. State Subventions (Line D8)			3,252,448,067.83			
c. Less: Excluded Appropriations (Line C23)			61,733,817.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,287,438,897.72			

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) 150,557,716.73
- 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. 4,918,050.38
 - 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.

See attached

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) 5,584,755,946.30

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.78%

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. 2,373,041.18
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)	242,359,774.14
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,884,023.42
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,075,797.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	22,973,598.48
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)	237,824.20
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	2,373,041.18
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	276,904,058.92
9. Carry-Forward Adjustment (Part IV, Line F)	(29,992,201.66)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	246,911,857.26

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,089,671,949.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,009,625,567.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	512,460,323.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	68,526,803.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,977,184.15
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	95,970.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	40,911,525.27
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)	1,230,555.69
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)	2,631,540.22
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)	803,414,836.08
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)	8,332,256.82
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	2,373,041.18
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)	77,044,670.88
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	130,567,929.66
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	365,077,775.64
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)	7,121,195,846.91

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

3.89%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

3.47%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>276,904,058.92</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>62,693,803.87</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.19%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.19%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.54%) times Part III, Line B18); zero if positive	<u>(29,992,201.66)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(29,992,201.66)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.47%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-14,996,100.83) is applied to the current year calculation and the remainder (\$-14,996,100.83) is deferred to one or more future years:	<u>3.68%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-9,997,400.55) is applied to the current year calculation and the remainder (\$-19,994,801.11) is deferred to one or more future years:	<u>3.75%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(29,992,201.66)</u>

2014-15 Unaudited Actuals
Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

TOTAL	TITLE	FTE	DUTIES
3,600.00	Microsoft App. Programmer Level II	1.0	.NET Developer
79,230.00	SAP ABAP Development Level III	1.0	Time Enhancements
28,709.00	Testing Manager; HP Mercury Consultant	3.0	COFE Related services and P-Card Solution
1,554.00	MS Engagement Manager; MS Principle Consultant; Partner Developer; Sr. SQL/SSRS GD Consultant	4.0	MS ELA-Enterprise Strategy Program (ATLAS & CRM)
291,872.00	MS SSRS Developer	5.0	MISIS/SQL Server Reporting Services (SSRS) Developer
3,523.96	Other Application Programmer III	1.0	Data Center Monitoring and Mgmt - BMC
695,871.00	Functional Configurator; ABAP Developer; SRM Functional Configurator	3.0	Post-Go-Live Project Stabilization Services
102,060.00	Oracle App. Programmer Level III	1.0	Oracle ETL Developer - HCDW
3,910.00	Project Director	1.0	2013 IT SEP Program Implementation
10,746.00	Other Application Programmer III	1.0	Data Center Monitoring & Mgmt - BMC
6,051.20	Project Manager; Analyst	3.0	Disaster Recovery Business Continuity Project Mgmt
190,077.00	Oracle ETL Developer	1.0	Oracle ETL Developer- HCDW-SS
149,296.00	Oracle App. Programmer Level III	1.0	Oracle OBIEE Developer - HCDW-SS
140,816.00	SAP Systems & Programming Manager Level III	1.0	BASE System Production Support and New Change Requests
110,160.00	Oracle Application Programmer Level III	1.0	Developer - CALPADS
1,848.00	Business Analyst Level II	1.0	Business Analyst (Transportation - Bus Operation)
5,190.00	Oracle App. Programmer Level III	1.0	MS .NET Developer (Transportation-Bus Operations)
6,022.00	Microsoft .NET Developer Level II	1.0	MS .NET Developer (Transportation-Bus Operations)
1,775.00	SAP Basis Admin. Level III	1.0	Database Migration of SAP Components
7,415.00	Oracle Application Programmer Level III	1.0	MS .NET Developer (Transportation-BusOps)
9,022.83	MPS Project Manager, MPS Installer	4.0	BMC Remedy implementation & requirement analysis
45.00	MPS Consultant, MPS Project Manager	3.0	Assessment service
7,584.00	Oracle Application Programmer Level III	1.0	Business Analyst (Transportation-BusOps)
14,260.00	Project Manager Level III	1.0	CCTP Readiness Assessment
124,838.55	Business Analyst Level II	1.0	Central Student Safety System
20,400.00	SAP Talent Mgmt Functional Level II	1.0	E-Recruit Interview Scheduling Project
91,184.00	Other Application Programmer Level II	1.0	Central Student Safety System
34,650.00	Business Analyst, Level II	1.0	IT Hiring Strategy
75,544.00	SAP ABAP Development, Level III	1.0	IT Warehouse project
43,409.00	Oracle Application Programmer Level III	1.0	Welligent - Oracle PL/SQL Programming
4,896.00	Project Manager Level III	1.0	Data Center Monitoring and Mgmt - BMC (Remedy ITSM)
145,200.00	Project Manager	1.0	Welligent Project Management
2,781.00	Other Application Programmer III	1.0	Data Center Monitoring & Mgmt - BMC
23,156.00	Network Architect	1.0	Network Architect Services
37,856.00	SAP Systems & Program Manager	1.0	BASE System Production Support and New Change Requests
33,750.00	System Architect	1.0	Welligent System Architect
24,900.00	N/A	1.0	DataCap Mentoring services

2014-15 Unaudited Actuals

Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

	TITLE	FTE	DUTIES
Total			
45,360.00	SAP HANA Analyst	1.0	SAP HANA and Business Object Reporting Strategies
7,259.00	Project Manager Level III	1.0	Client Asset Mgmt
16,320.00	MS Application Programmer Level III	1.0	Microsoft Dynamics CRM Developer
32,390.00	Oracle Application Programmer Level III	1.0	Welligent - Migration Off Mainframe
14,400.00	MS Developer Level II	1.0	Sharepoint Administrator/Developer
16,000.00	SAP Business Warehouse (BW/BPS) Level III	1.0	BW on HANA and Business Object Architect Developer
38,304.00	SAP Basis Administrator	1.0	SAP HANA and Business Object Reporting Strategies
747,395.84	Chief Engineer; Engineers; Asst. Chief Engineer; Account Manager; Senior Operations Manager; Fire Life Safety Director; Service Coordinator; Access Desk Coordinator; Manager-Facilities Services; Parking & Access Admin, Fire Life Safety Systems Tech; Senior Lease Admin; Parking Attendants; Freight Elevator Operator	27.0	Facilities/Property Management Services
1,467,419.00	Chief Engineer; Engineers; Asst. Chief Engineer; Account Manager; Senior Operations Manager; Fire Life Safety Director; Service Coordinator; Access Desk Coordinator; Manager-Facilities Services; Parking & Access Admin, Fire Life Safety Systems Tech; Senior Lease Admin; Parking Attendants; Freight Elevator Operator	29.0	Facilities/Property Management Services
4,918,050.38			

Approved indirect cost rate: 5.19%
Highest rate used in any program: 5.54%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	290,851,232.80	15,095,041.07	5.19%
01	3025	754,725.95	39,170.17	5.19%
01	3060	887,427.32	49,159.31	5.54%
01	3061	531,995.46	27,610.54	5.19%
01	3180	33,148,804.42	1,720,423.26	5.19%
01	3181	1,359,239.73	70,544.90	5.19%
01	3310	20,606,683.77	1,069,486.89	5.19%
01	3311	1,762,554.32	91,476.57	5.19%
01	3312	5,618,271.98	291,208.95	5.18%
01	3315	5,390,880.20	279,786.35	5.19%
01	3316	98,671.60	5,120.74	5.19%
01	3318	447,157.88	23,207.46	5.19%
01	3320	10,163,992.95	527,512.20	5.19%
01	3327	223,705.00	11,610.00	5.19%
01	3332	1,603,939.17	83,244.47	5.19%
01	3345	48,776.06	2,531.44	5.19%
01	3385	1,119,983.84	58,126.93	5.19%
01	3410	1,295,346.65	41,697.85	3.22%
01	3550	6,149,317.43	97,933.15	1.59%
01	4035	42,695,475.78	2,215,899.77	5.19%
01	4124	3,095,674.47	110,420.08	3.57%
01	4203	16,569,283.25	331,386.13	2.00%
01	4510	295,036.84	15,312.71	5.19%
01	4810	470,109.03	24,398.66	5.19%
01	5610	955,197.34	8,418.27	0.88%
01	5630	177,542.65	9,214.40	5.19%
01	5650	377.64	19.59	5.19%
01	5810	24,427,874.63	1,079,323.66	4.42%
01	6010	53,703,484.95	2,458,066.33	4.58%
01	6230	472,305.90	24,512.68	5.19%
01	6286	63,630.80	3,302.44	5.19%
01	6360	1,572,792.15	81,627.91	5.19%
01	6378	47,533.04	2,467.00	5.19%
01	6381	38,785.80	2,013.01	5.19%
01	6382	1,734,785.67	90,035.64	5.19%
01	6385	636,007.81	33,009.00	5.19%
01	6386	228,670.57	11,868.16	5.19%
01	6500	983,055,987.69	51,019,171.76	5.19%
01	6510	3,519,528.52	182,663.53	5.19%
01	6512	30,689,409.90	1,592,960.86	5.19%
01	6513	19,733.59	1,028.32	5.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6515	106,311.86	5,517.62	5.19%
01	6520	718,024.53	37,265.48	5.19%
01	6690	481,994.47	25,015.82	5.19%
01	7091	5,394,944.58	161,858.03	3.00%
01	7220	2,029,050.90	105,307.75	5.19%
01	7370	22,429.92	1,164.20	5.19%
01	7400	65,444,556.18	1,963,336.69	3.00%
01	7405	105,013,345.05	5,451,570.55	5.19%
01	8150	104,176,056.82	2,927,351.01	2.81%
01	9010	28,432,132.24	254,901.64	0.90%
11	3555	654,191.81	3,423.10	0.52%
11	5610	60,801.99	3,089.76	5.08%
11	5810	64,654.33	2,205.22	3.41%
11	9010	58,856.96	2,012.39	3.42%
12	5025	24,468,130.00	1,269,896.00	5.19%
12	6052	35,647.89	1,850.14	5.19%
12	6105	100,708,214.45	5,230,614.00	5.19%
12	9010	3,078,459.60	159,772.08	5.19%
13	5310	313,346,491.77	15,526,994.00	4.96%
13	5320	44,590,453.29	2,314,244.00	5.19%
13	5330	3,145,133.09	163,232.00	5.19%
13	5335	330,432.24	17,149.00	5.19%
13	5340	3,441,378.24	178,608.00	5.19%
13	5370	211,857.65	10,995.00	5.19%

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	3,260,911.78	0.19	4,782.45	3,265,694.42
2. State Lottery Revenue	8560	96,148,817.21		26,636,185.01	122,785,002.22
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)		99,409,728.99	0.19	26,640,967.46	126,050,696.64
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	69,285,870.43			69,285,870.43
2. Classified Salaries	2000-2999	58,763.39			58,763.39
3. Employee Benefits	3000-3999	22,867,824.11			22,867,824.11
4. Books and Supplies	4000-4999	1,325,072.53		26,612,307.14	27,937,379.67
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,021,669.22			2,021,669.22
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)		95,559,199.68	0.00	26,612,307.14	122,171,506.82
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,850,529.31	0.19	28,660.32	3,879,189.82
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	7,320,694,079.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	720,209,278.05
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	13,995,564.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	29,770,996.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,379,190.78
4. Other Transfers Out	All	9200	7200-7299	8,385,548.58
5. Interfund Transfers Out	All	9300	7600-7629	127,553,892.79
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,102,614.87
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	56,049.00
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)				189,243,857.04
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	49,172,435.55
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)				6,460,413,380.15

		2014-15 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		611,915.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,557.69
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.)	5,857,225,169.05	9,467.76
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)	5,857,225,169.05	9,467.76
B. Required effort (Line A.2 times 90%)	5,271,502,652.15	8,520.98
C. Current year expenditures (Line I.E and Line II.B)	6,460,413,380.15	10,557.69
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

Schedule of Allocation Factors (AF) for Support Costs

	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)	Pupil Transportation (Function 3600)		
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	61,715,899.57	4,160,580.67	276,983,304.79	116,620,343.48	598,732,226.95	6,142,625.35	7,960,409.37		
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	26,585.67	26,585.67	26,585.67	26,585.67	26,585.67	26,585.67	28,335.00		
3100 Alternative Schools	44.82	44.82	44.82	44.82	44.82	44.82			
3200 Continuation Schools	200.82	200.82	200.82	200.82	200.82	200.82			
3300 Independent Study Centers	76.00	76.00	76.00	76.00	76.00	76.00			
3400 Opportunity Schools	41.00	41.00	41.00	41.00	41.00	41.00			
3550 Community Day Schools	61.77	61.77	61.77	61.77	61.77	61.77			
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	50.62	50.62	50.62	50.62	50.62	50.62			
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	5,051.12	5,051.12	5,051.12	5,051.12	4,427.36	4,427.36	12,548.00		
6000 ROC/P	331.23	331.23	331.23	331.23	331.23	331.23			
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other	2.52	2.52	2.52	2.52	2.52	2.52			
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	32,445.57	32,445.57	32,445.57	32,445.57	31,821.81	31,821.81	40,883.00		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,139,931,113.89	887,357,257.29	5,027,288,371.18	202,886,785.51	5,230,175,156.69	5,230,175,156.69
3100	Alternative Schools	92,199,037.76	1,486,668.31	93,685,706.07	3,780,883.52	97,466,589.59	97,466,589.59
3200	Continuation Schools	29,784,811.53	6,661,149.69	36,445,961.22	1,470,853.34	37,916,814.56	37,916,814.56
3300	Independent Study Centers	10,081,088.58	2,520,901.20	12,601,989.78	508,579.78	13,110,569.56	13,110,569.56
3400	Opportunity Schools	7,312,480.16	1,359,959.86	8,672,440.02	349,994.54	9,022,434.56	9,022,434.56
3550	Community Day Schools	11,419,822.16	2,048,895.62	13,468,717.78	543,558.41	14,012,276.19	14,012,276.19
3700	Specialized Secondary Programs	23,175.92	0.00	23,175.92	935.31	24,111.23	24,111.23
3800	Vocational Education	6,690,308.60	0.00	6,690,308.60	270,001.46	6,960,310.06	6,960,310.06
4110	Regular Education, Adult	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
4620	Adult Correctional Education	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
4760	Bilingual	5,599,373.58	1,679,052.88	7,278,426.46	293,736.19	7,572,162.65	7,572,162.65
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	1,398,933,561.23	158,131,100.48	1,557,064,661.71	62,838,616.11	1,619,903,277.82	1,619,903,277.82
6000	Regional Occupational Cur/Prg (ROC/P)	38,731,257.06	10,986,817.12	49,718,074.18	2,006,477.35	51,724,551.53	51,724,551.53
Other Goals							
7110	Nonagency - Educational	1,646,589.63	0.00	1,646,589.63	66,451.58	1,713,041.21	1,713,041.21
7150	Nonagency - Other	10,743,800.24	83,587.78	10,827,388.02	436,961.99	11,264,350.01	11,264,350.01
8100	Community Services	13,317,605.00	0.00	13,317,605.00	537,459.93	13,855,064.93	13,855,064.93
8500	Child Care and Development Services	444,032.71	0.00	444,032.71	17,919.87	461,952.58	461,952.58
Other Costs							
----	Food Services					42,623,357.28	42,623,357.28
----	Enterprise					95,970.00	95,970.00
----	Facilities Acquisition & Construction					19,157,042.70	19,157,042.70
----	Other Outgo					148,700,324.32	148,700,324.32
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	23,175,590.94	23,175,590.94	23,175,590.94
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(28,240,868.69)	(28,240,868.69)	(28,240,868.69)
----	Total General Fund and Charter Schools Funds Expenditures	5,766,858,058.05	1,072,315,390.23	6,839,173,448.28	270,943,937.14	7,320,694,079.72	7,320,694,079.72

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

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Auxiliary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
Instructional Goals	(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)		
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,131,553,642.96	348,884,315.31	14,148,608.00	139,447,066.35	143,051,135.95	18,517,081.37	100,179,099.84			2,269,943.39		4,139,931,113.89
3100	Alternative Schools	7,129,225.33	14,628,502.53	2,626.19	293,788.27	2,520,779.28	63,692,492.13	2,303,646.85			10,309.58		92,195,037.76
3200	Continuation Schools	18,814,748.58	162,381.55	0.00	9,395,220.86	260,406.01	211,922.24	0.00			64,613.24		29,784,811.53
3300	Independent Study Centers	8,403,918.77	507,260.91	0.00	867,011.23	243,705.15	0.00	0.00			875.00		10,081,088.58
3400	Opportunity Schools	4,588,420.23	9,217.82	0.00	1,615,586.16	355,435.50	26,300.00	0.00			0.00		7,312,480.16
3550	Community Day Schools	7,079,190.12	153,712.07	0.00	2,279,957.82	1,771,378.48	133,184.00	0.00			2,399.67		11,419,822.16
3700	Specialized Secondary Programs	23,175.92	0.00	0.00	0.00	0.00	0.00	0.00			0.00		23,175.92
3800	Vocational Education	4,641,814.47	891,933.84	1,140.90	3,559.58	1,149,704.92	0.00	0.00			2,152.89		6,690,308.60
4110	Regular Education, Adult	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
4620	Adult Correctional Education	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
4760	Bilingual	5,570,517.82	5,359.41	0.00	22,875.71	319.29	0.00	0.00			301.35		5,599,373.58
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00		0.00
5000-5999	Special Education	1,111,765,523.81	52,051,383.91	37,314,367.65	33,453,809.63	87,079,932.74	76,812,987.45	0.00			453,331.04	225.00	1,398,933,561.23
6000	ROCP	33,246,933.80	4,218,650.19	115,566.57	868,590.81	259.73	32,246.40	0.00			171,741.10	77,268.46	38,731,257.06
Other Goals													
7110	Nonagency - Educational	885,803.52	493,304.62	0.00	162,625.32	77,396.94	0.00	0.00	0.00	0.00	27,459.23	0.00	1,646,589.63
7150	Nonagency - Other	759,166.41	5,496,270.61	0.00	949.77	3,694,941.12	0.00	324,919.98	0.00	61,713.80	43,886.45	4,321.00	10,743,800.24
8100	Community Services		0.00	0.00	0.00	93,217.09	0.00		13,224,265.32	0.00	122.59	0.00	13,317,605.00
8500	Child Care and Development Services	0.00	25,925.28	0.00	0.00	4,539.03	0.00	413,568.40	0.00	0.00	0.00	0.00	444,032.71
Total Direct Charged Costs		4,334,462,081.74	427,528,420.05	51,582,309.31	188,413,041.51	240,303,151.23	159,426,213.59	102,807,666.67	13,995,564.82	61,713.80	245,850,439.66	2,427,455.67	5,766,858,058.05

* 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	376,494,759.32	505,345,334.37	5,517,163.60	887,357,257.29
3100	Alternative Schools	634,721.46	851,946.85	0.00	1,486,668.31
3200	Continuation Schools	2,843,925.98	3,817,223.71	0.00	6,661,149.69
3300	Independent Study Centers	1,076,279.13	1,444,622.07	0.00	2,520,901.20
3400	Opportunity Schools	580,624.27	779,335.59	0.00	1,359,959.86
3550	Community Day Schools	874,760.03	1,174,135.59	0.00	2,048,895.62
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	716,858.55	962,194.33	0.00	1,679,052.88
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	71,531,776.66	84,156,078.05	2,443,245.77	158,131,100.48
6000	ROC/P	4,690,735.99	6,296,081.13	0.00	10,986,817.12
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	35,687.15	47,900.63	0.00	83,587.78
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		459,480,128.54	604,874,852.32	7,960,409.37	1,072,315,390.23

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)	40,911,525.27
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,075,797.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	244,146,035.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,051,447.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds	299,184,805.85
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,766,858,058.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,072,315,390.23
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,839,173,448.28
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	78,287,706.21
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	130,897,541.37
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	365,077,775.64
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	574,263,023.22
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		7,413,436,471.50
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		4.04%

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)	42,623,357.28				42,623,357.28
Enterprise (Objects 1000-5999, 6400, and 6500)		95,970.00			95,970.00
Facilities Acquisition & Construction (Objects 1000-6500)			19,157,042.70		19,157,042.70
Other Outgo (Objects 1000-7999)				148,700,324.32	148,700,324.32
Total Other Costs	42,623,357.28	95,970.00	19,157,042.70	148,700,324.32	210,576,694.30

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(178,568.37)	0.00	(28,240,868.69)				
Other Sources/Uses Detail					1,085,706.89	127,553,892.79		
Fund Reconciliation							23,600,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,367,514.47	0.00				
Other Sources/Uses Detail					3,332,953.85	3,547.47		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	6,662,132.22	0.00				
Other Sources/Uses Detail					24,997,217.71	0.00		
Fund Reconciliation							0.00	23,600,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	18,211,222.00	0.00				
Other Sources/Uses Detail					51,298,690.92	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	178,568.37	0.00						
Other Sources/Uses Detail					123,767,217.83	95,506,169.20		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	21,318,462.23		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	96,901.35		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,956,146.33	61,607,820.15		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					46,139,492.66	6,682,365.57		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					50,051,074.34	7.88		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,140,666.11	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	178,568.37	(178,568.37)	28,240,868.69	(28,240,868.69)	312,769,166.64	312,769,166.64	23,600,000.00	23,600,000.00