

# **Cotati-Rohnert Park Unified School District**

## **2014-2015 Unaudited Actuals**

**PRESENTED BY ANNE W. BARRON  
CHIEF BUSINESS OFFICIAL**

**ROBERT A. HALEY  
SUPERINTENDENT**

**GOVERNING BOARD:  
JENNIFER WILTERMOOD, PRESIDENT  
MARC ORLOFF, CLERK  
LEFFLER BROWN, TRUSTEE  
TRACY FARRELL, TRUSTEE  
EDWIN W. GILARDI, TRUSTEE**

**September 15, 2015**

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2014-2015

Unaudited Actuals

Section I

Summary Comparison of Unaudited Actuals to Adopted Budget

**COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT**

**2014-15 UNAUDITED ACTUALS COMPARISON TO 2015-16 ADOPTED BUDGET: CHANGE IN GENERAL FUND BALANCE**

2015-16 ADOPTED BUDGET - ESTIMATED 2014-15 ENDING FUND BALANCE				2014-15 UNAUDITED ACTUALS - ACTUAL 2014-15 ENDING FUND BALANCE			
<b><u>2014-15 Estimated</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>2014-15 Actual</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>
<b><u>Ending Fund Balance</u></b>	301,850	722,449	1,024,299	<b><u>Ending Fund Balance</u></b>	969,905	786,056	1,755,961
Nonspendable:				Nonspendable:			
Revolving Cash	5,000	-	5,000	Revolving Cash	5,000	-	5,000
Prepaid Expenditures	18,869	-	18,869	Prepaid Expenditures	18,869	-	18,869
Lease Deposit	7,191	-	7,191	Lease Deposit	7,191	-	7,191
Restricted	-	722,449	722,449	Restricted *	-	786,056	786,056
Assigned				Assigned**			
Site and Department Carryover	-	-	-	Site and Department Carryover	148,214	-	148,214
Reserve for Economic Uncertainties	270,790	-	270,790	Reserve for Economic Uncertainties	790,631	-	790,631
Unappropriated	-	-	-	Unappropriated	0	-	0
				* The 2014-15 restricted ending balance will be budgeted to the applicable programs in the 2015-16 fiscal year. ** These 2014-15 assigned amounts will be budgeted in 2015-16.			

**DIFFERENCE BETWEEN ESTIMATED AND ACTUAL ENDING GENERAL FUND BALANCE**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>
<b>Difference between Estimated and Actual</b>	<b>668,055</b>	<b>63,607</b>	<b>731,662</b>
Nonspendable:			
Revolving Cash	-	-	-
Prepaid Expenditures	-	-	-
Restricted	-	<b>63,607</b>	<b>63,607</b>
Assigned	-	-	-
Site and Department Carryover	<b>148,214</b>	-	<b>148,214</b>
Reserve for Economic Uncertainties	<b>519,841</b>	-	<b>519,841</b>
Unappropriated	<b>0</b>	-	<b>0</b>

**2014-15**  
**ASSIGNMENT OF UNRESTRICTED ENDING BALANCE**

		Measure D	Planners/Par ing Permits	MAA	MUSIC	
	RES.	0004	0201	0301	0151	
Site	Mgmt		PAR /PLAN	MAA	Goal 1510	Totals
University Elem.		832.00				832.00
Monte Vista		9,949.05				9,949.05
Evergreen		154.79				154.79
M. Hahn		1,242.99				1,242.99
T. Page		135.25				135.25
John Reed		11,949.45				11,949.45
Waldo		633.62				633.62
TMS		174.13	288.00		1,484.99	1,947.12
LJMS		14,205.66			599.53	14,805.19
Tech High		0.00				0.00
RCHS		19,130.20	8,248.00		855.39	28,233.59
Business Svcs.		319,987.77				319,987.77
Educational Svcs.					3,736.17	3,736.17
To Be Allocated				74,594.78		74,594.78
Totals		378,394.91	8,536.00	74,594.78	6,676.08	468,201.77
Less Business Svcs. Measure D, part of economic uncertainty reserve						(319,987.77)
Total assigned ending balance						148,214.00

9/11/2015

## 2014-15 UNUSED GRANT AWARDS, DEFERRED REVENUE    LEGALLY RESTRICTED ENDING BALANCES

Unused Awards		Title III		Medi-Cal	CA Clean	Restricted	Restricted	RESIG	Local	Educ.		Class	Lost	
Resource	TITLE I	Immigrant	Title III LEP	LEA Billing	Energy	Lottery	Maint.	Safety Cr.	Donations	Foundtn.	MSABC	Donations	Materials	Restricted
Site	3010	4201	4203	5640	6230	6300	8150	9090	9821	9822	9823	9893	9894	Totals
University Elem.									3,722.46					3,722.46
Monte Vista									21,690.07				829.70	22,519.77
Evergreen									1,161.94				1,226.92	2,388.86
Hahn									19,887.29				2,157.69	22,044.98
Thomas Page									25,633.85				427.25	26,061.10
John Reed									786.25				236.29	1,022.54
Waldo									8,038.94				1,022.94	9,061.88
TMS									17,395.71				118.47	17,514.18
LJMS									23,276.31		26.78	3,020.00	3,373.03	29,696.12
Tech High									5,683.37			371.21		6,054.58
RCHS									14,624.73			6,291.03	4,222.16	25,137.92
El Camino HS									529.26					529.26
Business Svcs.								4,785.09	130.54					4,915.63
Educ. Services	211,929.00	3,733.33	196,636.25			17,563.74			100.00					429,962.32
Superintendent									1,993.62					1,993.62
Maintenance							0.00		8,000.00					8,000.00
Ed Foundation										69,141.00				69,141.00
Energy Projects					414,362.31									414,362.31
To Be Allocated	1,553.14			173,367.03										174,920.17
<b>Total Unused</b>	<b>213,482.14</b>	<b>3,733.33</b>	<b>196,636.25</b>	<b>173,367.03</b>	<b>414,362.31</b>	<b>17,563.74</b>	<b>0.00</b>	<b>4,785.09</b>	<b>152,654.34</b>	<b>69,141.00</b>	<b>26.78</b>	<b>9,682.24</b>	<b>13,614.45</b>	<b>1,269,048.70</b>

Deferred Revenue - Object 9650	
Resource #	Amount
3010	166,276.14
4203	91,115.25
9822	69,141.00
<b>Total</b>	<b>326,532.39</b>

Legally Restricted Ending Balance - Object 9740	
Resource #	Amount
5640	173,367.03
6230	414,362.31
6300	17,563.74
8150	0.00
9090	4,785.09
9821	152,654.34
9823	26.78
9893	9,682.24
9894	13,614.45
<b>Total</b>	<b>786,055.98</b>



2014-2015

Unaudited Actuals

Section II

School District Certification



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 15, 2015

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.50%
	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	\$38,967,911.38
	Appropriations Subject to Limit	\$38,967,911.38
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	4.24%
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

2014-2015

Unaudited Actuals

Section III

Financial Reports

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		40,274,291.75	674,021.00	40,948,312.75	44,923,080.00	630,491.00	45,553,571.00	11.2%
2) Federal Revenue	8100-8299		89,802.00	2,214,524.15	2,304,326.15	20,000.00	2,222,103.00	2,242,103.00	-2.7%
3) Other State Revenue	8300-8599		1,358,696.80	2,557,382.00	3,916,078.80	3,889,064.00	1,459,578.00	5,348,642.00	36.6%
4) Other Local Revenue	8600-8799		2,180,054.54	3,961,086.89	6,141,141.43	1,727,588.00	3,141,480.00	4,869,068.00	-20.7%
5) TOTAL, REVENUES			43,902,845.09	9,407,014.04	53,309,859.13	50,559,732.00	7,453,652.00	58,013,384.00	8.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		18,369,993.19	3,280,896.84	21,650,890.03	19,357,926.00	3,308,880.00	22,666,806.00	4.7%
2) Classified Salaries	2000-2999		4,800,775.84	736,715.72	5,537,491.56	3,626,452.00	2,074,096.00	5,700,548.00	2.9%
3) Employee Benefits	3000-3999		11,622,791.28	2,857,918.53	14,480,709.81	11,731,909.00	3,093,026.00	14,824,935.00	2.4%
4) Books and Supplies	4000-4999		584,687.47	929,618.45	1,514,305.92	615,901.00	517,861.00	1,133,762.00	-25.1%
5) Services and Other Operating Expenditures	5000-5999		2,894,714.55	5,925,554.07	8,820,268.62	3,170,451.00	6,504,307.00	9,674,758.00	9.7%
6) Capital Outlay	6000-6999		66,211.13	25,822.89	92,034.02	60,000.00	232,000.00	292,000.00	217.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,416,047.63	0.00	1,416,047.63	1,561,765.00	0.00	1,561,765.00	10.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(65,412.76)	65,412.76	0.00	(48,449.00)	48,449.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,689,808.33	13,821,939.26	53,511,747.59	40,075,955.00	15,778,619.00	55,854,574.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,213,036.76	(4,414,925.22)	(201,888.46)	10,483,777.00	(8,324,967.00)	2,158,810.00	-1169.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	572,750.00	572,750.00	0.00	521,000.00	521,000.00	-9.0%
b) Transfers Out	7600-7629		137,000.00	0.00	137,000.00	286,610.00	0.00	286,610.00	109.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(3,789,363.82)	3,789,363.82	0.00	(7,740,798.00)	7,740,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,926,363.82)	4,362,113.82	435,750.00	(8,027,408.00)	8,261,798.00	234,390.00	-46.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			Diff Column C F
			Unrestricted (A)	Restricted (B)	Total Fund col. A B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C D4)</b>			286,672.94	(52,811.40)	233,861.54	2,456,369.00	(63,169.00)	2,393,200.00	923.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	683,232.44	838,867.38	1,522,099.82	969,905.38	786,055.98	1,755,961.36	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,232.44	838,867.38	1,522,099.82	969,905.38	786,055.98	1,755,961.36	15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,232.44	838,867.38	1,522,099.82	969,905.38	786,055.98	1,755,961.36	15.4%
2) Ending Balance, June 30 (E + F1e)			969,905.38	786,055.98	1,755,961.36	3,426,274.38	722,886.98	4,149,161.36	136.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	18,869.00	0.00	18,869.00	0.00	0.00	0.00	-100.0%
All Others		9719	7,191.00	0.00	7,191.00	7,191.00	0.00	7,191.00	0.0%
b) Restricted		9740	0.00	786,055.98	786,055.98	0.00	722,886.98	722,886.98	-8.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	148,214.00	0.00	148,214.00	2,589,143.05	0.00	2,589,143.05	1646.9%
Site and Department Carryover	0000	9780	148,214.00		148,214.00				
Reserve for Negotiated Salary Increase	0000	9780				1,928,376.42		1,928,376.42	
Reserve for Budget Stabilization	0000	9780				112,955.72		112,955.72	
Reserve for Budget Stabilization	1100	9780				547,810.91		547,810.91	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	790,631.38	0.00	790,631.38	824,940.33	0.00	824,940.33	4.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			Diff Column C F
			Unrestricted (A)	Restricted (B)	Total Fund col. A B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	3,905,066.96	(107,018.65)	3,798,048.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	16,395.46	0.00	16,395.46				
c) in Revolving Fund		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	3,614.88	0.00	3,614.88				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	105,211.84	533,649.22	638,861.06				
4) Due from Grantor Government		9290	302,727.59	1,078,817.27	1,381,544.86				
5) Due from Other Funds		9310	100,051.15	0.00	100,051.15				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	18,869.00	0.00	18,869.00				
8) Other Current Assets		9340	7,191.00	0.00	7,191.00				
9) TOTAL, ASSETS			4,464,127.88	1,505,447.84	5,969,575.72				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	972,905.50	377,059.47	1,349,964.97				
2) Due to Grantor Governments		9590	1,743,505.00	15,800.00	1,759,305.00				
3) Due to Other Funds		9610	777,812.00	0.00	777,812.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	326,532.39	326,532.39				
6) TOTAL, LIABILITIES			3,494,222.50	719,391.86	4,213,614.36				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>. FUND E UITY</b>									
Ending Fund Balance, June 30									

			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)	
<b>Description</b>	<b>Resource Codes</b>	<b>Object Codes</b>							
(must agree with line F2) (G9 + H2) - (I6 + J2)			969,905.38	786,055.98	1,755,961.36				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,224,761.00	0.00	14,224,761.00	23,484,678.00	0.00	23,484,678.00	65.1%
Education Protection Account State Aid - Current Year		8012	7,961,409.00	0.00	7,961,409.00	6,867,445.00	0.00	6,867,445.00	-13.7%
State Aid - Prior Years		8019	(8,282.21)	0.00	(8,282.21)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	176,939.72	0.00	176,939.72	174,252.00	0.00	174,252.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	665.26	0.00	665.26	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	15,378,916.95	0.00	15,378,916.95	13,914,500.00	0.00	13,914,500.00	-9.5%
Unsecured Roll Taxes		8042	668,535.86	0.00	668,535.86	697,098.00	0.00	697,098.00	4.3%
Prior Years' Taxes		8043	25,562.69	0.00	25,562.69	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	518,403.26	0.00	518,403.26	509,396.00	0.00	509,396.00	-1.7%
Education Revenue Augmentation Fund (ERAF)		8045	316,231.00	0.00	316,231.00	131,309.00	0.00	131,309.00	-58.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,937,067.22	0.00	1,937,067.22	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,200,209.75	0.00	41,200,209.75	45,778,678.00	0.00	45,778,678.00	11.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
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	(925,918.00)	0.00	(925,918.00)	(855,598.00)	0.00	(855,598.00)	-7.6%
Property Taxes Transfers		8097	0.00	674,021.00	674,021.00	0.00	630,491.00	630,491.00	-6.5%



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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			40,274,291.75	674,021.00	40,948,312.75	44,923,080.00	630,491.00	45,553,571.00	11.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,056,945.00	1,056,945.00	0.00	1,056,945.00	1,056,945.00	0.0%
Special Education Discretionary Grants		8182	0.00	280,284.00	280,284.00	0.00	135,552.00	135,552.00	-51.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		432,402.33	432,402.33		567,931.00	567,931.00	31.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		216,550.19	216,550.19		214,037.00	214,037.00	-1.2%
NCLB: Title III, Immigrant Education Program	4201	8290		5,185.67	5,185.67		5,246.00	5,246.00	1.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			Diff Column C F
			Unrestricted (A)	Restricted (B)	Total Fund col. A B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		(3,949.29)	(3,949.29)		104,286.00	104,286.00	-2740.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		38,106.00	38,106.00		38,106.00	38,106.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	89,802.00	189,000.25	278,802.25	20,000.00	100,000.00	120,000.00	-57.0%
<b>TOTAL, FEDERAL REVENUE</b>			89,802.00	2,214,524.15	2,304,326.15	20,000.00	2,222,103.00	2,242,103.00	-2.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	572,955.00	0.00	572,955.00	3,156,290.00	0.00	3,156,290.00	450.9%
Lottery - Unrestricted and Instructional Materials		8560	766,562.20	215,115.00	981,677.20	719,354.00	191,078.00	910,432.00	-7.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		337,500.00	337,500.00		337,500.00	337,500.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			Diff Column C F
			Unrestricted (A)	Restricted (B)	Total Fund col. A B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D E (F)	
California Clean Energy Jobs Act	6230	8590		349,650.00	349,650.00		223,000.00	223,000.00	-36.2%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,179.60	1,655,117.00	1,674,296.60	13,420.00	708,000.00	721,420.00	-56.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,358,696.80</b>	<b>2,557,382.00</b>	<b>3,916,078.80</b>	<b>3,889,064.00</b>	<b>1,459,578.00</b>	<b>5,348,642.00</b>	<b>36.6%</b>

			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)	
Description	Resource Codes	Object Codes							
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	1,224,325.28	0.00	1,224,325.28	1,210,000.00	0.00	1,210,000.00	-1.2%
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	251.16	0.00	251.16	0.00	0.00	0.00	-100.0%
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	457,820.31	0.00	457,820.31	368,859.00	0.00	368,859.00	-19.4%
Interest		8660	11,290.49	0.00	11,290.49	20,000.00	0.00	20,000.00	77.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	173,038.00	97,505.54	270,543.54	33,516.00	(24,519.00)	8,997.00	-96.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	313,329.30	693,839.35	1,007,168.65	95,213.00	14,223.00	109,436.00	-89.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,169,742.00	3,169,742.00		3,151,776.00	3,151,776.00	-0.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,180,054.54	3,961,086.89	6,141,141.43	1,727,588.00	3,141,480.00	4,869,068.00	-20.7%
TOTAL, REVENUES			43,902,845.09	9,407,014.04	53,309,859.13	50,559,732.00	7,453,652.00	58,013,384.00	8.8%

			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)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,453,303.28	2,305,570.83	17,758,874.11	16,155,021.00	2,243,561.00	18,398,582.00	3.6%
Certificated Pupil Support Salaries		1200	805,846.00	261,992.76	1,067,838.76	951,050.00	178,252.00	1,129,302.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,996,618.70	270,970.94	2,267,589.64	2,133,715.00	367,778.00	2,501,493.00	10.3%
Other Certificated Salaries		1900	114,225.21	442,362.31	556,587.52	118,140.00	519,289.00	637,429.00	14.5%
TOTAL, CERTIFICATED SALARIES			18,369,993.19	3,280,896.84	21,650,890.03	19,357,926.00	3,308,880.00	22,666,806.00	4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,412,599.51	20,819.01	1,433,418.52	176,835.00	1,265,742.00	1,442,577.00	0.6%
Classified Support Salaries		2200	1,223,809.75	399,690.16	1,623,499.91	1,252,939.00	455,673.00	1,708,612.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	370,544.31	157,228.99	527,773.30	373,230.00	164,636.00	537,866.00	1.9%
Clerical, Technical and Office Salaries		2400	1,498,212.80	158,044.54	1,656,257.34	1,531,201.00	162,400.00	1,693,601.00	2.3%
Other Classified Salaries		2900	295,609.47	933.02	296,542.49	292,247.00	25,645.00	317,892.00	7.2%
TOTAL, CLASSIFIED SALARIES			4,800,775.84	736,715.72	5,537,491.56	3,626,452.00	2,074,096.00	5,700,548.00	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,606,589.01	1,349,846.20	2,956,435.21	2,063,508.00	337,261.00	2,400,769.00	-18.8%
PERS		3201-3202	488,936.72	83,927.58	572,864.30	390,630.00	243,854.00	634,484.00	10.8%
OASDI/Medicare/Alternative		3301-3302	594,198.60	100,783.06	694,981.66	539,672.00	205,675.00	745,347.00	7.2%
Health and Welfare Benefits		3401-3402	6,848,318.98	1,171,342.86	8,019,661.84	6,822,472.00	2,103,047.00	8,925,519.00	11.3%
Unemployment Insurance		3501-3502	12,393.14	1,907.37	14,300.51	11,047.00	2,551.00	13,598.00	-4.9%
Workers' Compensation		3601-3602	863,100.14	150,111.46	1,013,211.60	743,170.00	200,638.00	943,808.00	-6.8%
OPEB, Allocated		3701-3702	1,190,955.69	0.00	1,190,955.69	1,113,284.00	0.00	1,113,284.00	-6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,299.00	0.00	18,299.00	48,126.00	0.00	48,126.00	163.0%
TOTAL, EMPLOYEE BENEFITS			11,622,791.28	2,857,918.53	14,480,709.81	11,731,909.00	3,093,026.00	14,824,935.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,903.56	135,416.46	147,320.02	0.00	184,146.00	184,146.00	25.0%
Books and Other Reference Materials		4200	982.50	23,888.74	24,871.24	657.00	0.00	657.00	-97.4%
Materials and Supplies		4300	500,817.27	663,905.09	1,164,722.36	525,244.00	298,229.00	823,473.00	-29.3%

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)	
Noncapitalized Equipment		4400	70,984.14	106,408.16	177,392.30	90,000.00	35,486.00	125,486.00	-29.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			584,687.47	929,618.45	1,514,305.92	615,901.00	517,861.00	1,133,762.00	-25.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	7,780.75	4,858,779.03	4,866,559.78	13,650.00	5,249,113.00	5,262,763.00	8.1%
Travel and Conferences		5200	57,158.22	43,094.89	100,253.11	56,825.00	63,120.00	119,945.00	19.6%
Dues and Memberships		5300	30,870.62	7,905.00	38,775.62	40,895.00	3,000.00	43,895.00	13.2%
Insurance		5400 - 5450	252,814.53	5,262.00	258,076.53	258,967.00	5,000.00	263,967.00	2.3%
Operations and Housekeeping Services		5500	1,071,013.56	1,855.68	1,072,869.24	1,179,129.00	2,500.00	1,181,629.00	10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,897.43	83,145.63	245,043.06	186,372.00	217,617.00	403,989.00	64.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(30,789.00)	30,789.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,227,507.53	921,795.61	2,149,303.14	1,366,884.00	929,248.00	2,296,132.00	6.8%
Communications		5900	87,171.91	3,716.23	90,888.14	100,018.00	3,920.00	103,938.00	14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,894,714.55	5,925,554.07	8,820,268.62	3,170,451.00	6,504,307.00	9,674,758.00	9.7%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,145.97	25,822.89	32,968.86	0.00	232,000.00	232,000.00	603.7%
Equipment Replacement		6500	59,065.16	0.00	59,065.16	60,000.00	0.00	60,000.00	1.6%
TOTAL, CAPITAL OUTLAY			66,211.13	25,822.89	92,034.02	60,000.00	232,000.00	292,000.00	217.3%
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	615.00	0.00	615.00	10,000.00	0.00	10,000.00	1526.0%
Tuition, Excess Costs, and/or Deficit Payments									
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	18,554.00	0.00	18,554.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	1,303,303.29	0.00	1,303,303.29	1,456,765.00	0.00	1,456,765.00	11.8%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			Diff Column C F
			Unrestricted (A)	Restricted (B)	Total Fund col. A B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	93,575.34	0.00	93,575.34	95,000.00	0.00	95,000.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,416,047.63	0.00	1,416,047.63	1,561,765.00	0.00	1,561,765.00	10.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(65,412.76)	65,412.76	0.00	(48,449.00)	48,449.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(65,412.76)	65,412.76	0.00	(48,449.00)	48,449.00	0.00	0.0%
TOTAL, EXPENDITURES			39,689,808.33	13,821,939.26	53,511,747.59	40,075,955.00	15,778,619.00	55,854,574.00	4.4%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	572,750.00	572,750.00	0.00	521,000.00	521,000.00	-9.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	572,750.00	572,750.00	0.00	521,000.00	521,000.00	-9.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	137,000.00	0.00	137,000.00	286,610.00	0.00	286,610.00	109.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			137,000.00	0.00	137,000.00	286,610.00	0.00	286,610.00	109.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(3,789,363.82)	3,789,363.82	0.00	(7,740,798.00)	7,740,798.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,789,363.82)	3,789,363.82	0.00	(7,740,798.00)	7,740,798.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,926,363.82)	4,362,113.82	435,750.00	(8,027,408.00)	8,261,798.00	234,390.00	-46.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,037,002.66	1,038,348.00	0.1%
3) Other State Revenue		8300-8599	93,981.46	89,484.00	-4.8%
4) Other Local Revenue		8600-8799	689,318.59	487,425.00	-29.3%
5) TOTAL, REVENUES			1,820,302.71	1,615,257.00	-11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	614,032.56	551,815.00	-10.1%
3) Employee Benefits		3000-3999	405,006.45	240,339.00	-40.7%
4) Books and Supplies		4000-4999	34,854.39	31,861.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	963,817.12	939,268.00	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,017,710.52	1,763,283.00	-12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(197,407.81)	(148,026.00)	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,000.00	286,610.00	109.2%
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			137,000.00	286,610.00	109.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C - D4)</b>			(60,407.81)	138,584.00	-329.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,949.59	13,541.78	-81.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,949.59	13,541.78	-81.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,949.59	13,541.78	-81.7%
2) Ending Balance, June 30 (E + F1e)			13,541.78	152,125.78	1023.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	0.0%
Stores		9712	10,862.51	5,000.00	-54.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,479.27	146,925.78	5826.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	138.34	0.00	-100.0%
5) TOTAL, REVENUES			138.34	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	6,909.03	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	47,838.13	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,747.16	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,608.82)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)</b>			(54,608.82)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,674.01	65.19	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,674.01	65.19	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,674.01	65.19	-99.9%
2) Ending Balance, June 30 (E + F1e)			65.19	65.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	65.19	65.19	0.0%
Deferred Maintenance Projects	0000	9780	65.19		
Deferred Maintenance Projects	0000	9780		65.19	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,902.17	4,200.00	7.6%
5) TOTAL, REVENUES			3,902.17	4,200.00	7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,902.17	4,200.00	7.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)</b>			3,902.17	4,200.00	7.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	851,193.02	855,095.19	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			851,193.02	855,095.19	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			851,193.02	855,095.19	0.5%
2) Ending Balance, June 30 (E + F1e)			855,095.19	859,295.19	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	855,095.19	859,295.19	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,712.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	84,619.38	60,000.00	-29.1%
5) TOTAL, REVENUES			87,331.38	60,000.00	-31.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	160,455.47	90,862.00	-43.4%
3) Employee Benefits		3000-3999	48,777.52	38,589.00	-20.9%
4) Books and Supplies		4000-4999	1,013,849.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,577,956.62	236,672.00	-85.0%
6) Capital Outlay		6000-6999	10,137,097.02	8,200,000.00	-19.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,494,811.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,938,135.93	10,060,934.00	-22.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,850,804.55)	(10,000,934.00)	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	20,825,279.57	20,400,000.00	-2.0%
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			20,825,279.57	20,400,000.00	-2.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C D4)</b>			7,974,475.02	10,399,066.00	30.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,101.46	8,914,576.48	848.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,101.46	8,914,576.48	848.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,101.46	8,914,576.48	848.3%
2) Ending Balance, June 30 (E + F1e)			8,914,576.48	19,313,642.48	116.7%
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		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	8,914,576.48	19,313,642.48	116.7%
THS Facilities - two payments	0000	9780	446,784.00		
Two bank lease pymnts for technology infras	0000	9780	2,989,620.00		
Current and future building projects	0000	9780	5,478,172.48		
Technology High School Facilities Lease	0000	9780		223,392.00	
Two bank lease payments for technology infi	0000	9780		2,989,620.00	
Future building projects	0000	9780		16,100,630.48	
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
<b>A. REVENUES</b>					
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	572,283.37	65,000.00	-88.6%
5) TOTAL, REVENUES			572,283.37	65,000.00	-88.6%
<b>B. EXPENDITURES</b>					
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	450,741.87	31,000.00	-93.1%
5) Services and Other Operating Expenditures		5000-5999	125,560.93	22,500.00	-82.1%
6) Capital Outlay		6000-6999	13,455.37	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,594.65	38,595.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			628,352.82	92,095.00	-85.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,069.45)	(27,095.00)	-51.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C D4)</b>			(56,069.45)	(27,095.00)	-51.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	657,126.59	601,057.14	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			657,126.59	601,057.14	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			657,126.59	601,057.14	-8.5%
2) Ending Balance, June 30 (E + F1e)			601,057.14	573,962.14	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	601,057.14	573,962.14	-4.5%
Furure West Co. Trans. lease-purchase pym	0000	9780	39,000.00		
Future facilities expansion - UELF, Richard C	0000	9780	562,057.14		
Future West Co. Trans. lease-purchase pym	0000	9780		39,000.00	
Future facilities expansion -UELF, Richard C	0000	9780		534,962.14	
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
<b>A. REVENUES</b>					
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	(4.75)	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.21	0.00	-100.0%
5) TOTAL, REVENUES			(4.54)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4.54)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C D4)</b>			(4.54)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4.54	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4.54	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.54	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	522,552.52	521,880.00	-0.1%
5) TOTAL, REVENUES			522,552.52	521,880.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			522,552.52	521,880.00	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	572,750.00	521,000.00	-9.0%
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			(572,750.00)	(521,000.00)	-9.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C D4)</b>			(50,197.48)	880.00	-101.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,518.27	1,320.79	-97.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,518.27	1,320.79	-97.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,518.27	1,320.79	-97.4%
2) Ending Balance, June 30 (E + F1e)			1,320.79	2,200.79	66.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,288.85	2,168.85	68.3%
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	31.94	31.94	0.0%
Other Capital Outlay	0000	9780	31.94		
Other Capital Outlay	0000	9780		31.94	
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
<b>A. REVENUES</b>					
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	86,700.39	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,104,138.57	9,000,000.00	-1.1%
5) TOTAL, REVENUES			9,190,838.96	9,000,000.00	-2.1%
<b>B. EXPENDITURES</b>					
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	6,296,200.70	8,889,036.25	41.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,296,200.70	8,889,036.25	41.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,894,638.26	110,963.75	-96.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C D4)</b>			2,894,638.26	110,963.75	-96.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,284,808.16	8,179,446.42	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,284,808.16	8,179,446.42	54.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,284,808.16	8,179,446.42	54.8%
2) Ending Balance, June 30 (E + F1e)			8,179,446.42	8,290,410.17	1.4%
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		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	8,179,446.42	8,290,410.17	1.4%
Bond redemption and interest	0000	9780	8,179,446.42		
Bond redemption and interest	0000	9780		8,290,410.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

2014-2015

Unaudited Actuals

Section IV

Supplemental Forms

BOND INTEREST AND  
REDEMPTION FUND  
Debt Service Fund  
Analysis of Bonded Indebtedness

Cotati-Rohnert Park Unified District

SONOMA County, California

Description		2014-15 Actual
OUTSTANDING BONDED INDEBTEDNESS	July 1	56,785,000.00
Bond Refundings		(38,095,000.00)
Bonds Sold		56,610,000.00
Subtotal		75,300,000.00
Less: Bonds to Acquiring District		
Less: Bonds Principal payments	(3,735,000.00)	(3,735,000.00)
OUTSTANDING BONDED INDEBTEDNESS	June 30	71,565,000.00
1. Restricted Balance, July 1	2014-15	5,284,808.16
2. Tax Receipts	2014-15	9,104,138.57
3. State and Federal Apportionments	2014-15	86,700.39
4. Other Designated Revenue	2014-15	
5. Subtotal (Sum of lines 1 through 4)		14,475,647.12
6. Less: Actual Expenditures or Other Uses	2014-15	6,296,200.70
7. Restricted Balance (Line 5 minus 6)	2014-15	8,179,446.42
8. Estimated Tax Receipts on the Unsecured Roll	2015-16	
9. Estimated State and Federal Apportionments	2015-16	
10. Other Estimated Revenue	2015-16	-
11. Subtotal (Sum of lines 7 through 10)		8,179,446.42
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2015-16	8,889,036.25
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2015-16	(709,589.83)
14. Tax Rate (For use by County Auditor or entry of data secured from auditor)		
a) COMPUTED	2015-16	
b) LEVIED	2015-16	

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	5,575.41	5,556.55	5,575.41	5,574.60	5,499.20	5,576.70
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,575.41	5,556.55	5,575.41	5,574.60	5,499.20	5,576.70
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	1.98	2.20	1.98	1.98	1.90	1.98
b. Special Education-Special Day Class	35.97	36.32	35.97	34.77	33.00	34.77
c. Special Education-NPS/LCI	1.09	1.32	1.32	1.00	1.00	1.00
d. Special Education Extended Year	5.53	5.53	5.53	5.50	5.50	5.50
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	44.57	45.37	44.80	43.25	41.40	43.25
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,619.98	5,601.92	5,620.21	5,617.85	5,540.60	5,619.95
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,482,482.00		9,482,482.00			9,482,482.00
Work in Progress			0.00	9,795,282.19		9,795,282.19
Total capital assets not being depreciated	9,482,482.00	0.00	9,482,482.00	9,795,282.19	0.00	19,277,764.19
Capital assets being depreciated:						
Land Improvements	6,355,197.47	(29,705.47)	6,325,492.00			6,325,492.00
Buildings	99,778,931.63	(3,817,749.63)	95,961,182.00			95,961,182.00
Equipment	2,669,100.27	(12,885.27)	2,656,215.00	493,413.60		3,149,628.60
Total capital assets being depreciated	108,803,229.37	(3,860,340.37)	104,942,889.00	493,413.60	0.00	105,436,302.60
Accumulated Depreciation for:						
Land Improvements	(5,831,720.00)	10,802.00	(5,820,918.00)		100,535.00	(5,921,453.00)
Buildings	(45,840,444.00)	2,151,440.00	(43,689,004.00)		2,560,943.85	(46,249,947.85)
Equipment	(2,119,564.01)	12,885.01	(2,106,679.00)		79,770.00	(2,186,449.00)
Total accumulated depreciation	(53,791,728.01)	2,175,127.01	(51,616,601.00)	0.00	2,741,248.85	(54,357,849.85)
Total capital assets being depreciated, net	55,011,501.36	(1,685,213.36)	53,326,288.00	493,413.60	2,741,248.85	51,078,452.75
Governmental activity capital assets, net	64,493,983.36	(1,685,213.36)	62,808,770.00	10,288,695.79	2,741,248.85	70,356,216.94
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I, Part A	IDEA Local Assistance	IDEA Pre-School	IDEA Local Pre-School	IDEA Mental-Health Services	IDEA Pre-Kindergarten Staff Development	Perkins Vocational Education
FEDERAL CATALOG NUMBER	84.010A	84.027	84.173	84.027A	84.027A	84.173S	84.048
RESOURCE CODE	3010	3310	3315	3320	3327	3345	3550
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	77,953.47	0.00					
2. a. Current Year Award	567,931.00	1,056,945.00	56,738.00	78,814.00	144,357.00	375.00	38,106.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	567,931.00	1,056,945.00	56,738.00	78,814.00	144,357.00	375.00	38,106.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	645,884.47	1,056,945.00	56,738.00	78,814.00	144,357.00	375.00	38,106.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	598,678.47	468,651.00	0.00	0.00	0.00	0.00	25,002.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	598,678.47	468,651.00	0.00	0.00	0.00	0.00	25,002.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	432,402.33	1,056,945.00	56,738.00	78,814.00	144,357.00	375.00	38,106.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	432,402.33	1,056,945.00	56,738.00	78,814.00	144,357.00	375.00	38,106.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	166,276.14	(588,294.00)	(56,738.00)	(78,814.00)	(144,357.00)	(375.00)	(13,103.10)
a. Unearned Revenue	166,276.14						
b. Accounts Payable							
c. Accounts Receivable		588,294.00	56,738.00	78,814.00	144,357.00	375.00	13,103.10
14. Unused Grant Award Calculation (line 4 minus line 9)	213,482.14	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	432,402.33	1,056,945.00	56,738.00	78,814.00	144,357.00	375.00	38,106.00



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

FEDERAL PROGRAM NAME	Title II, Part A	Title III Immigrant	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.365	84.365	
RESOURCE CODE	4035	4201	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover	1,141.19	3,713.00	78,915.96	161,723.62
2. a. Current Year Award	215,409.00	5,206.00	113,771.00	2,277,652.00
b. Transferability (NCLB)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	215,409.00	5,206.00	113,771.00	2,277,652.00
3. Required Matching Funds/Other			56,117.99	56,117.99
4. Total Available Award (sum lines 1, 2d, & 3)	216,550.19	8,919.00	248,804.95	2,495,493.61
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year			46,709.96	46,709.96
6. Cash Received in Current Year	215,178.19	2,790.00	40,456.00	1,350,756.56
7. Contributed Matching Funds			56,117.99	56,117.99
8. Total Available (sum lines 5, 6, & 7)	215,178.19	2,790.00	143,283.95	1,453,584.51
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	216,550.19	5,185.67	52,168.70	2,081,641.89
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	216,550.19	5,185.67	52,168.70	2,081,641.89
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,372.00)	(2,395.67)	91,115.25	(628,057.38)
a. Unearned Revenue			91,115.25	257,391.39
b. Accounts Payable				0.00
c. Accounts Receivable	1,372.00	2,395.67		885,448.77
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,733.33	196,636.25	413,851.72
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	216,550.19	5,185.67	(3,949.29)	2,025,523.90

Note: Federal Program Monitoring staff required an additional contribution to Title III LEP which could not be deferred. Because of this, more federal revenue was deferred than was actually received.

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

STATE PROGRAM NAME	After School Education and Safety	TOTAL
RESOURCE CODE	6010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	ASES	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	337,500.00	337,500.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	337,500.00	337,500.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	337,500.00	337,500.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	303,750.00	303,750.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	303,750.00	303,750.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	337,500.00	337,500.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	337,500.00	337,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(33,750.00)	(33,750.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	303,750.00	303,750.00

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Medi-Cal LEA	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	141,526.50	141,526.50
2. a. Current Year Award	189,000.25	189,000.25
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	189,000.25	189,000.25
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	330,526.75	330,526.75
<b>REVENUES</b>		
5. Cash Received in Current Year	189,000.25	189,000.25
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	189,000.25	189,000.25
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	157,159.72	157,159.72
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	157,159.72	157,159.72
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	173,367.03	173,367.03

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

STATE PROGRAM NAME	California Clean Energy	Lottery - Instructional Materials	Education Related Mental Health Serv	Common Core State Standards	Routine Restricted Maintenance	TOTAL
RESOURCE CODE	6230	6300	6512	7405	8150	
REVENUE OBJECT	8590	8560	8590	8590	8980/8919	
LOCAL DESCRIPTION (if any)		Restricted Lottery	ERMHS	CCSS	RRMA	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	130,000.00	65,034.34	50,620.59	249,486.42	0.00	495,141.35
2. a. Current Year Award	349,650.00	197,136.17	587,970.00	0.00		1,134,756.17
b. Other Adjustments		17,978.83			1,013,996.80	1,031,975.63
c. Adj Curr Yr Award (sum lines 2a & 2b)	349,650.00	215,115.00	587,970.00	0.00	1,013,996.80	2,166,731.80
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	479,650.00	280,149.34	638,590.59	249,486.42	1,013,996.80	2,661,873.15
<b>REVENUES</b>						
5. Cash Received in Current Year	349,650.00	17,978.83	225,203.00		1,013,996.80	1,606,828.63
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	197,136.17	362,767.00	0.00	0.00	559,903.17
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	197,136.17	362,767.00	0.00	0.00	559,903.17
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	349,650.00	215,115.00	587,970.00	0.00	1,013,996.80	2,166,731.80
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	65,287.69	262,585.60	638,590.59	249,486.42	1,013,996.80	2,229,947.10
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	65,287.69	262,585.60	638,590.59	249,486.42	1,013,996.80	2,229,947.10
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	414,362.31	17,563.74	0.00	0.00	0.00	431,926.05

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

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Special Education - Non-Agency	Ed Tech Vouchers	Resig Safety Grant	Student Electronics	Local Grants and Donations	Middle School Athletics
RESOURCE CODE	8150	9011	9020	9090	9725	9821	9823
REVENUE OBJECT	8980	8677	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	RRMA						
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	1,414.82	375.26	174,446.35	1,957.03
2. a. Current Year Award	1,013,996.86	87,419.54	172,066.40	18,778.00	26,640.00	363,259.60	27,970.00
b. Other Adjustments					6,791.24	365.92	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,013,996.86	87,419.54	172,066.40	18,778.00	33,431.24	363,625.52	27,970.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,013,996.86	87,419.54	172,066.40	20,192.82	33,806.50	538,071.87	29,927.03
<b>REVENUES</b>							
5. Cash Received in Current Year	1,013,713.98	85,239.00	84,884.73	18,778.00	26,640.00	363,259.60	70.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	282.88	2,180.54	87,181.67	0.00	6,791.24	365.92	27,900.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	282.88	2,180.54	87,181.67	0.00	6,791.24	365.92	27,900.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,013,996.86	87,419.54	172,066.40	18,778.00	33,431.24	363,625.52	27,970.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,013,996.86	87,419.54	172,066.40	15,407.73	33,806.50	385,417.53	29,900.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,013,996.86	87,419.54	172,066.40	15,407.73	33,806.50	385,417.53	29,900.25
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	4,785.09	0.00	152,654.34	26.78

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

LOCAL PROGRAM NAME	Class Donations	Lost Materials	TOTAL
RESOURCE CODE	9893	9894	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	9,988.88	14,017.19	202,199.53
2. a. Current Year Award	11,846.00	1,728.06	1,723,704.46
b. Other Adjustments			7,157.16
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,846.00	1,728.06	1,730,861.62
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	21,834.88	15,745.25	1,933,061.15
<b>REVENUES</b>			
5. Cash Received in Current Year	11,846.00		1,604,431.31
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,728.06	126,430.31
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,728.06	126,430.31
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	11,846.00	1,728.06	1,730,861.62
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	12,152.64	2,130.80	1,752,298.25
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	12,152.64	2,130.80	1,752,298.25
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	9,682.24	13,614.45	180,762.90

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	21,650,890.03	301	3,138.99	303	21,647,751.04	305	157,311.66		307	21,490,439.38	309
2000 - Classified Salaries	5,537,491.56	311	28,063.86	313	5,509,427.70	315	224,002.37		317	5,285,425.33	319
3000 - Employee Benefits (Excluding 3800)	14,480,709.81	321	1,205,209.68	323	13,275,500.13	325	131,989.50		327	13,143,510.63	329
4000 - Books, Supplies Equip Replace. (6500)	1,573,371.08	331	17,840.86	333	1,555,530.22	335	286,791.68		337	1,268,738.54	339
5000 - Services . . . & 7300 - Indirect Costs	8,820,268.62	341	124,489.30	343	8,695,779.32	345	3,347,169.45		347	5,348,609.87	349
TOTAL					50,683,988.41	365	TOTAL			46,536,723.75	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	17,725,506.79	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,433,197.00	380
3. STRS. . . . .	3101 & 3102	2,415,237.61	382
4. PERS. . . . .	3201 & 3202	173,233.28	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	356,679.18	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	5,794,033.79	385
7. Unemployment Insurance. . . . .	3501 & 3502	10,527.14	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	717,295.24	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		28,625,710.03	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		3,800.74	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		3,804.50	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		28,618,104.79	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. . . . .		61.50%	
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) . . . . .	61.50%
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). . . . .	46,536,723.75
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 Actuals  
2014-15 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	58,459,171.00	(215,692.00)	58,243,479.00	56,610,000.00	41,830,000.00	73,023,479.00	8,727,127.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	246,622.00	16,504.00	263,126.00	5,783,137.33	94,488.94	5,951,774.39	2,982,256.66
Lease Revenue Bonds Payable			0.00			0.00	0.00
Other General Long-Term Debt	54,305.00		54,305.00	0.00	12,087.00	42,218.00	12,087.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	677,927.00	22,064.00	699,991.00	1,161,191.00	1,190,956.00	670,226.00	670,226.00
Compensated Absences Payable	135,381.00		135,381.00	26,285.92		161,666.92	161,666.92
Governmental activities long-term liabilities	59,573,406.00	(177,124.00)	59,396,282.00	63,580,614.25	43,127,531.94	79,849,364.31	12,553,364.08
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2013-14 Actual</b>			<b>2014-15 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	38,261,896.74		38,261,896.74			38,967,911.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,812.53		5,812.53			5,933.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2013-14</b>			<b>Adjustments to 2014-15</b>		
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>B. CURRENT YEAR GANN ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2014-15 P2 Report</b>			<b>2015-16 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	5,619.98		5,619.98	5,617.85		5,617.85
2. Total Charter Schools ADA (Form A, Line C9)	0.00	313.25	313.25	0.00	378.00	378.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,933.23			5,995.85
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
1. Homeowners' Exemption (Object 8021)	176,939.72		176,939.72	174,252.00		174,252.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	665.26		665.26	0.00		0.00
4. Secured Roll Taxes (Object 8041)	15,378,916.95		15,378,916.95	13,914,500.00		13,914,500.00
5. Unsecured Roll Taxes (Object 8042)	668,535.86		668,535.86	697,098.00		697,098.00
6. Prior Years' Taxes (Object 8043)	25,562.69		25,562.69	0.00		0.00
7. Supplemental Taxes (Object 8044)	518,403.26		518,403.26	509,396.00		509,396.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	316,231.00		316,231.00	131,309.00		131,309.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,937,067.22		1,937,067.22	0.00		0.00
12. Parcel Taxes (Object 8621)	1,224,325.28		1,224,325.28	1,210,000.00		1,210,000.00
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)	(925,918.00)	925,918.00	0.00	(855,598.00)	855,598.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	19,320,729.24	925,918.00	20,246,647.24	15,780,957.00	855,598.00	16,636,555.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	19,320,729.24	925,918.00	20,246,647.24	15,780,957.00	855,598.00	16,636,555.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj's. 3301 & 3302; do not include negotiated amounts)			382,529.05			410,242.82
<b>OTHER EXCLUSIONS</b>						
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)			382,529.05			410,242.82
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	22,186,170.00	1,310,193.00	23,496,363.00	30,352,123.00	2,068,866.00	32,420,989.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(8,282.21)	536.00	(7,746.21)	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	22,177,887.79	1,310,729.00	23,488,616.79	30,352,123.00	2,068,866.00	32,420,989.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	53,309,859.13	2,591,739.47	55,901,598.60	58,013,384.00	3,475,142.00	61,488,526.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	11,290.49	1,230.34	12,520.83	20,000.00	900.00	20,900.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			38,261,896.74			38,967,911.38
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0208			1.0106
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			38,967,911.38			40,885,324.34
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			20,246,647.24			16,636,555.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			711,987.60			719,502.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			19,103,793.19			24,659,012.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			19,103,793.19			24,659,012.16
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])			8,815.68			14,041.17
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,255,462.92			16,650,596.17
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)			19,094,977.51			24,644,970.99
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,255,462.92			
b. State Subventions (Line D8)			19,094,977.51			
c. Less: Excluded Appropriations (Line C23)			382,529.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			38,967,911.38			

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**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,168,007.81
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 39,310,127.90

**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) 2.97%

**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. 18,299.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,430,104.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	426,940.58
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	31,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	101,358.91
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)	128,720.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	18,299.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,137,322.79
9. Carry-Forward Adjustment (Part IV, Line F)	(181,298.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,956,024.36

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,327,863.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,193,534.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,998,539.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	506,361.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	37,665.39
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	748,287.72
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)	541.47
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,205,289.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	18,299.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,123,530.05
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)	46,123,313.42

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

(Line A8 divided by Line B18) 4.63%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 4.24%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,137,322.79</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(63,191.19)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.89%) 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 (4.89%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.89%) times Part III, Line B18); zero if positive	<u>(181,298.43)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(181,298.43)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.24%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-90,649.22) is applied to the current year calculation and the remainder (\$-90,649.21) is deferred to one or more future years:	<u>4.44%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-60,432.81) is applied to the current year calculation and the remainder (\$-120,865.62) is deferred to one or more future years:	<u>4.50%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(181,298.43)</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	54,364.61		65,034.34	119,398.95
2. State Lottery Revenue	8560	766,562.20		215,115.00	981,677.20
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)		820,926.81	0.00	280,149.34	1,101,076.15
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	66,292.28			66,292.28
2. Classified Salaries	2000-2999	115,990.61			115,990.61
3. Employee Benefits	3000-3999	43,349.04			43,349.04
4. Books and Supplies	4000-4999	13,590.48		262,585.60	276,176.08
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	157,794.49			157,794.49
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 )		397,016.90	0.00	262,585.60	659,602.50
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	423,909.91	0.00	17,563.74	441,473.65
<b>D. COMMENTS:</b>					

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.





LCFF Calculator Universal Assumptions									
Cotati-Rohnert Park Unified (73882)									

Summary of Funding														
		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20
Target	\$	48,315,693	\$	48,816,618	\$	49,287,985	\$	50,906,502	\$	52,769,239	\$	55,185,852	\$	55,912,115
Floor		35,062,446		36,633,355		40,284,469		45,579,947		48,141,588		50,539,949		52,170,986
Applied Formula: Target or Floor		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR
Remaining Need after Gap (informational only)		11,662,633		8,531,939		4,364,905		3,432,965		3,002,883		3,722,297		3,741,129
Current Year Gap Funding		1,590,614		3,651,324		4,638,611		1,893,590		1,624,768		923,606		-
Economic Recovery Target		-		-		-		-		-		-		-
Additional State Aid		-		-		-		-		-		-		-
Total Phase-In Entitlement	\$	36,653,060	\$	40,284,679	\$	44,923,080	\$	47,473,537	\$	49,766,356	\$	51,463,555	\$	52,170,986

Components of LCFF By Object Code																
		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20
8011 - State Aid	\$	7,534,917	\$	10,858,659	\$	17,238,289	\$	23,484,678	\$	25,969,370	\$	28,203,934	\$	32,801,501	\$	36,529,625
8011 - Fair Share		-		-		-		-		-		-		-		-
8311 & 8590 - Categoricals		5,185,127		-		-		-		-		-		-		-
8012 - EPA		6,510,843		6,310,968		6,639,175		6,867,445		6,677,447		6,474,620		3,293,486		-
Local Revenue Sources:																
8021 to 8048 - Property Taxes				20,034,967		17,281,923		15,426,555		15,735,086		16,049,788		16,370,784		16,698,200
8096 - In-Lieu of Property Taxes				(551,534)		(874,708)		(855,598)		(908,366)		(961,986)		(1,002,216)		(1,056,839)
Property Taxes net of in-lieu		16,214,006		19,483,433		16,407,215		14,570,957		14,826,720		15,087,802		15,368,568		15,641,361
TOTAL FUNDING	\$	35,444,893	\$	36,653,060	\$	40,284,679	\$	44,923,080	\$	47,473,537	\$	49,766,356	\$	51,463,555	\$	52,170,986
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Unduplicated Pupil Population</b>							
Agency Unduplicated Pupil Count	2,720.00	2,852.00	2,798.00	2,746.00	2,677.00	2,729.00	2,786.00
COE Unduplicated Pupil Count	42.00	21.00	20.00	20.00	20.00	20.00	20.00
Total Unduplicated pupil Count	2,762.00	2,873.00	2,818.00	2,766.00	2,697.00	2,749.00	2,806.00
Rolling %, Supplemental Grant	46.9600%	48.6100%	48.3100%	47.4400%	45.9600%	44.8300%	44.3300%
Rolling %, Concentration Grant	46.9600%	48.6100%	48.3100%	47.4400%	45.9600%	44.8300%	44.3300%
<b>FUNDED ADA</b>							
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	1,690.44	1,709.11	1,706.97	1,768.55	1,852.15	1,962.35	1,994.65
Grades 4-6	1,300.02	1,259.43	1,258.12	1,241.65	1,254.95	1,237.85	1,286.30
Grades 7-8	863.25	907.73	909.13	878.90	898.85	845.65	858.95
Grades 9-12	1,769.79	1,743.71	1,745.73	1,823.75	1,797.15	1,857.95	1,854.15
<b>Total Adjusted Base Grant ADA</b>	<b>5,623.50</b>	<b>5,619.98</b>	<b>5,619.95</b>	<b>5,712.85</b>	<b>5,803.10</b>	<b>5,903.80</b>	<b>5,994.05</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>5623.50</b>	<b>5619.98</b>	<b>5619.95</b>	<b>5712.85</b>	<b>5803.10</b>	<b>5903.80</b>	<b>5994.05</b>
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3	1,690.44	1,709.11	1,702.05	1,768.55	1,852.15	1,962.35	1,994.65
Grades 4-6	1,300.02	1,259.43	1,284.40	1,241.65	1,254.95	1,237.85	1,286.30
Grades 7-8	863.25	907.73	856.10	878.90	898.85	845.65	858.95
Grades 9-12	1,769.79	1,743.71	1,775.30	1,823.75	1,797.15	1,857.95	1,854.15
<b>Total Actual ADA</b>	<b>5,623.50</b>	<b>5,619.98</b>	<b>5,617.85</b>	<b>5,712.85</b>	<b>5,803.10</b>	<b>5,903.80</b>	<b>5,994.05</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	2.10	-	-	-	-

Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,283,002	\$ 2,214,532	\$ 1,552,805	\$ 1,544,826	\$ 2,132,221	\$ 2,132,221	
Current year Minimum Proportionality Percentage (MPP)	3.33%	5.25%	3.42%	3.24%	4.37%	4.30%	

Cotati-Rohnert Park Unified (73882)					6/26/15			
PROPOSITION 30 - EPA								
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%
CALCULATE APPLICATION OF EPA								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Adjusted Total Revenue Limit	30,259,766	29,877,319	29,858,617	29,858,458	30,352,030	30,831,522	31,366,535	31,846,028
CY Adjusted NSS Allowance		-	-	-	-	-	-	-
Total	30,259,766	29,877,319	29,858,617	29,858,458	30,352,030	30,831,522	31,366,535	31,846,028
Less Property Taxes/In-Lieu	16,214,006	19,483,433	16,407,215	14,570,957	14,826,720	15,087,802	15,368,568	15,641,361
Gross State Aid for Purposes of EPA	14,045,760	10,393,886	13,451,402	15,287,501	15,525,310	15,743,720	15,997,967	16,204,667
EPA Entitlement								
Proportionate Share*	6,510,843	6,310,968	6,639,175	6,867,445	6,677,447	6,474,620	3,293,486	-
Min EPA \$200/ADA	1,139,098	1,124,700	1,123,996	1,123,990	1,142,570	1,160,620	1,180,760	-
EPA Allocation	6,510,843	6,310,968	6,639,175	6,867,445	6,677,447	6,474,620	3,293,486	-
Application of EPA								
Phase-In Entitlement	30,259,766	36,653,060	40,284,679	44,923,080	47,473,537	49,766,356	51,463,555	52,170,986
Less Property Taxes/In-Lieu	16,214,006	19,483,433	16,407,215	14,570,957	14,826,720	15,087,802	15,368,568	15,641,361
Gross State Aid	14,045,760	17,169,627	23,877,464	30,352,123	32,646,817	34,678,554	36,094,987	36,529,625
Less EPA Allocation	6,510,843	6,310,968	6,639,175	6,867,445	6,677,447	6,474,620	3,293,486	-
Net State Aid	7,534,917	10,858,659	17,238,289	23,484,678	25,969,370	28,203,934	32,801,501	36,529,625
Minimum State Aid								
Adjusted Total Revenue Limit	30,259,766	29,877,262	29,858,560	29,858,401	30,351,972	30,831,464	31,366,476	31,845,968
2012-13 Deficited NSS Allowance	-	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	19,483,433	16,407,215	14,570,957	14,826,720	15,087,802	15,368,568	15,641,361
Less EPA Allocation	6,510,843	6,310,968	6,639,175	6,867,445	6,677,447	6,474,620	3,293,486	-
Revenue Limit Minimum State Aid	7,534,917	4,082,861	6,812,170	8,419,999	8,847,805	9,269,042	12,704,422	16,204,607
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127
Minimum State Aid Guarantee	12,720,044	9,267,988	11,997,297	13,605,126	14,032,932	14,454,169	17,889,549	21,389,734
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-	-
LCFF State Aid	12,720,044	10,858,659	17,238,289	23,484,678	25,969,370	28,203,934	32,801,501	36,529,625
EPA in Excess to LCFF Funding	-	-	-	0	0	0	-	-

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

# SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

## Cotati-Rohnert Park Unified (73882)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>COLA</b>	1.57%	0.85%	1.02%	1.60%	2.48%	2.87%
<b>GAP Funding rate</b>	12.00%	29.97%	51.52%	35.55%	35.11%	19.88%
Estimated Property Taxes (with RDA)	20,034,967	17,281,923	15,426,555	15,735,086	16,049,788	16,370,784
Less In-Lieu transfer	\$ (551,534)	\$ (874,708)	\$ (855,598)	\$ (908,366)	\$ (961,986)	\$ (1,002,216)
Total Local Revenue	\$ 19,483,433	\$ 16,407,215	\$ 14,570,957	\$ 14,826,720	\$ 15,087,802	\$ 15,368,568
<b>Statewide 90th percentile rate</b>	\$ 12,921.15	---	---	---	---	---

## UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
District Enrollment	5,788	5,868	5,868	5,968	6,063	6,169
COE Enrollment	93	42	40	40	40	40
Total Enrollment	5,881	5,910	5,908	6,008	6,103	6,209
District Unduplicated Pupil Count	2,720	2,852	2,798	2,746	2,677	2,729
COE Unduplicated Pupil Count	42	21	20	20	20	20
Total Unduplicated Pupil Count	2,762	2,873	2,818	2,766	2,697	2,749
	1-yr average	2-yr average	3-yr average	3-yr rolling average	3-yr rolling average	3-yr rolling average
Straight Unduplicated Pupil Percentage	46.96%	48.61%	N/A	N/A	N/A	N/A
<b>Unduplicated Pupil Percentage (%)</b>	<b>46.96%</b>	<b>48.61%</b>	<b>48.31%</b>	<b>47.44%</b>	<b>45.96%</b>	<b>44.83%</b>
		Alternate	Alternate			

## AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3		1,709.89	1,673.37	1,703.52	1,698.60	1,765.10	1,848.70	1,957.95
Grades 4-6	P-2	1,239.56	1,274.04	1,246.72	1,273.00	1,233.10	1,247.35	1,232.15
Grades 7-8	(Annual for SDC	778.49	846.22	900.43	847.40	871.15	891.10	838.85
Grades 9-12	ext. year)	1,740.95	1,700.80	1,686.23	1,713.80	1,760.35	1,728.05	1,790.75
Ungraded (enter here OR in spans above)								

## NPS, NPS-LCI, CDS:

TK-3		0.69	2.70	0.95	0.95	0.95	1.90
4-6	Annual	7.94	7.78	6.65	3.80	2.85	0.95
7-8		7.44	3.83	5.70	4.75	4.75	3.80
9-12		20.80	24.20	28.50	30.40	36.10	34.20

## COE operated (Community School, Special Ed):

TK-3		16.38	2.89	2.50	2.50	2.50	2.50
4-6	P-2 / Annual	18.04	4.93	4.75	4.75	4.75	4.75
7-8		9.59	3.47	3.00	3.00	3.00	3.00
9-12		48.19	33.28	33.00	33.00	33.00	33.00

TOTAL		5,623.50	5,619.98	5,617.85	5,712.85	5,803.10	5,903.80
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## CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12	10.67	2.00	2.00	2.00	2.00	2.00
	10.67	2.00	2.00	2.00	2.00	2.00
ADA transfer from Charter to District between FY						
Grades TK-3						
Grades 4-6						
Grades 7-8						
Grades 9-12	2.86					
	2.86	-	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	7.81	2.00	2.00	2.00	2.00	2.00

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Cotati-Rohnert Park Unified (73882)

**LCFF ADA**

**Calculator will use greater of total current or prior year ADA where appropriate**

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	1,709.89	1,673.37	-	17.07	-	1,690.44
Grades 4-6	1,239.56	1,274.04	-	25.98	-	1,300.02
Grades 7-8	778.49	846.22	-	17.03	-	863.25
Grades 9-12	1,733.14	1,700.80	-	68.99	-	1,769.79
Ungraded	-	-				
SUBTOTAL	5,461.08	5,494.43				
		33.35				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,461.08	5,494.43	-	129.07	-	5,623.50
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,673.37	1,703.52	-	5.59		1,709.11
Grades 4-6	1,274.04	1,246.72	-	12.71		1,259.43
Grades 7-8	846.22	900.43	-	7.30		907.73
Grades 9-12	1,698.80	1,686.23	-	57.48		1,743.71
SUBTOTAL	5,492.43	5,536.90				
		44.47				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	5,492.43	5,536.90	-	83.08		5,619.98
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,703.52	1,698.60	-	3.45		1,706.97
Grades 4-6	1,246.72	1,273.00	-	11.40		1,258.12
Grades 7-8	900.43	847.40	-	8.70		909.13
Grades 9-12	1,684.23	1,713.80	-	61.50		1,745.73
SUBTOTAL	5,534.90	5,532.80				
		(2.10)				
Declining or Increasing ADA		Decline				
NSS	-	-				
TOTAL ADA	5,534.90	5,532.80	-	85.05		5,619.95

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Cotati-Rohnert Park Unified (73882)

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,698.60	1,765.10	-	3.45	1,768.55
Grades 4-6	1,273.00	1,233.10	-	8.55	1,241.65
Grades 7-8	847.40	871.15	-	7.75	878.90
Grades 9-12	1,711.80	1,760.35	-	63.40	1,823.75
SUBTOTAL	5,530.80	5,629.70			
		98.90			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,530.80	5,629.70	-	83.15	5,712.85
2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,765.10	1,848.70	-	3.45	1,852.15
Grades 4-6	1,233.10	1,247.35	-	7.60	1,254.95
Grades 7-8	871.15	891.10	-	7.75	898.85
Grades 9-12	1,758.35	1,728.05	-	69.10	1,797.15
SUBTOTAL	5,627.70	5,715.20			
		87.50			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,627.70	5,715.20	-	87.90	5,803.10
2018-19					
Grade Span	2017-18 P2	2018-19 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,848.70	1,957.95	-	4.40	1,962.35
Grades 4-6	1,247.35	1,232.15	-	5.70	1,237.85
Grades 7-8	891.10	838.85	-	6.80	845.65
Grades 9-12	1,726.05	1,790.75	-	67.20	1,857.95
SUBTOTAL	5,713.20	5,819.70			
		106.50			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	5,713.20	5,819.70	-	84.10	5,903.80

Cotati-Rohnert Park Unified (73882)							v16.1e							v16.1e							v16.1e							v16.1e																								
LOCAL CONTROL FUNDING FORMULA							2014-15							2015-16							2016-17							2017-18																								
CALCULATE LCFF TARGET							COLA 0.850%							COLA 1.020%							COLA 1.600%							COLA 2.480%																								
Unduplicated as % of Enrollment	2 yr average		48.61%		48.61%		2014-15							3 yr average		48.31%		48.31%		2015-16							3 yr average		47.44%		47.44%		2016-17							3 yr average		45.96%		45.96%		2017-18						
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET																
Grades TK-3	1,709.11	7,011	729	752	-	14,514,587	1,706.97	7,083	737	756	-	14,638,238	1,768.55	7,196	748	754	-	15,382,365	1,852.15	7,374	767	748	-	16,464,355	1,852.15	7,374	767	748	-	16,464,355	1,852.15	7,374	767	748	-	16,464,355																
Grades 4-6	1,259.43	7,116		692	-	9,833,400	1,258.12	7,189		695	-	9,918,516	1,241.65	7,304		693	-	9,929,479	1,254.95	7,485		688	-	10,256,733	1,254.95	7,485		688	-	10,256,733	1,254.95	7,485		688	-	10,256,733																
Grades 7-8	907.73	7,328		712	-	7,298,538	909.13	7,403		715	-	7,380,570	878.90	7,521		714	-	7,237,383	898.85	7,708		709	-	7,565,188	898.85	7,708		709	-	7,565,188	898.85	7,708		709	-	7,565,188																
Grades 9-12	1,743.71	8,491	221	847	-	16,668,090	1,745.73	8,578	223	850	-	16,848,656	1,823.75	8,715	227	848	-	17,855,273	1,797.15	8,931	232	842	-	17,980,958	1,797.15	8,931	232	842	-	17,980,958	1,797.15	8,931	232	842	-	17,980,958																
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
TOTAL BASE	5,619.98	42,402,361	1,631,301	4,280,953	-	48,314,615	5,619.95	42,840,255	1,647,335	4,298,392	-	48,785,982	5,712.85	44,299,686	1,736,866	4,367,947	-	50,404,499	5,803.10	46,029,738	1,837,538	4,399,960	-	52,267,236	5,803.10	46,029,738	1,837,538	4,399,960	-	52,267,236	5,803.10	46,029,738	1,837,538	4,399,960	-	52,267,236																
Targeted Instructional Improvement Block Grant	-	-	-	-	-	502,003	-	-	-	-	-	502,003	-	-	-	-	-	502,003	-	-	-	-	-	502,003	-	-	-	-	-	-	-	-	-	-	-	502,003																
Home-to-School Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	48,816,618						49,287,985						50,906,502						52,769,239																																	
ECONOMIC RECOVERY TARGET PAYMENT	1/4						3/8						1/2						5/8																																	
CALCULATE LCFF FLOOR																																																				
			12-13	14-15					12-13	15-16						12-13	16-17						12-13	17-18																												
			Rate	ADA					Rate	ADA						Rate	ADA						Rate	ADA																												
Current year Funded ADA times Base per ADA			5,272.96	5,619.98		29,633,930			5,272.96	5,619.95		29,633,772			5,272.96	5,712.85		30,123,630			5,272.96	5,803.10		30,599,514			5,272.96	5,803.10		30,599,514			5,272.96	5,803.10		30,599,514																
Current year Funded ADA times Other RL per ADA			39.98	5,619.98		224,687			39.98	5,619.95		224,686			39.98	5,712.85		228,400			39.98	5,712.85		232,008			39.98	5,803.10		232,008			39.98	5,803.10		232,008																
Necessary Small School Allowance at 12-13 rates			-	-		-			-	-		-			-	-		-			-	-		-			-	-		-			-	-																		
2012-13 Categoricals			-	-		5,185,127			-	-		5,185,127			-	-		5,185,127			-	-		5,185,127			-	-		5,185,127			-	-																		
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-	-		-			-	-		-			-	-		-			-	-		-			-	-		-			-	-																		
Less Fair Share Reduction			-	-		-			-	-		-			-	-		-			-	-		-			-	-		-			-	-																		
New charter: District PY rate * CY ADA			-	-		-			-	-		-			-	-		-			-	-		-			-	-		-			-	-																		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 282.85	5,619.98		1,589,611			\$ 932.55	5,619.95		5,240,884			\$ 1,757.93	5,712.85		10,042,790			\$ 2,089.39	5,803.10		12,124,939			\$ 2,089.39	5,803.10		12,124,939			\$ 2,089.39	5,803.10		12,124,939																
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	36,633,355						40,284,469						45,579,947						48,141,588																																	

Cotati-Rohnert Park Unified (73882)													v16.1e		v16.1e		v16.1e		v16.1e	
LOCAL CONTROL FUNDING FORMULA													2014-15		2015-16		2016-17		2017-18	
CALCULATE LCFF PHASE-IN ENTITLEMENT																				
↓													2014/15		2015/16		2016-17		2017-18	
LOCAL CONTROL FUNDING FORMULA TARGET													48,816,618		49,287,985		50,906,502		52,769,239	
LOCAL CONTROL FUNDING FORMULA FLOOR													36,633,355		40,284,469		45,579,347		48,141,588	
Applied Funding Formula: Floor or Target													FLOOR		FLOOR		FLOOR		FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)													12,183,263		9,003,516		5,326,555		4,627,651	
Current Year Gap Funding													29.97% 3,651,324		51.52% 4,638,611		35.55% 1,893,590		35.11% 1,624,768	
ECONOMIC RECOVERY PAYMENT													-		-		-		-	
LCFF Entitlement before Minimum State Aid provision													40,284,679		44,923,080		47,473,537		49,766,356	
CALCULATE STATE AID																				
Transition Entitlement													40,284,679		44,923,080		47,473,537		49,766,356	
Local Revenue (including RDA)													(16,407,215)		(14,570,957)		(14,826,720)		(15,087,802)	
Gross State Aid													23,877,464		30,352,123		32,646,817		34,678,554	
CALCULATE MINIMUM STATE AID																				
12-13 Rate 14-15 ADA N/A													12-13 Rate 15-16 ADA N/A		12-13 Rate 16-17 ADA N/A		12-13 Rate 17-18 ADA N/A			
2012-13 R/Charter Gen BG adjusted for ADA 5,312.93 5,619.98													29,858,560		29,858,401		30,351,972		30,831,464	
2012-13 NSS Allowance													-		-		-		-	
Less Current Year Property Taxes/In Lieu													(16,407,215)		(14,570,957)		(14,826,720)		(15,087,802)	
Subtotal State Aid for Historical R/Charter General BG													13,451,345		15,287,444		15,525,252		15,743,662	
Categorical funding from 2012-13													5,185,127		5,185,127		5,185,127		5,185,127	
Charter Categorical Block Grant adjusted for ADA													-		-		-		-	
Minimum State Aid Guarantee													18,636,472		20,472,571		20,710,379		20,928,789	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																				
Local Control Funding Formula Floor plus Funded Gap													-		-		-		-	
Minimum State Aid plus Property Taxes including RDA													-		-		-		-	
Offset													-		-		-		-	
Minimum State Aid Prior to Offset													-		-		-		-	
Total Minimum State Aid with Offset													-		-		-		-	
TOTAL STATE AID													23,877,464		30,352,123		32,646,817		34,678,554	
Additional State Aid (Additional SA)													-		-		-		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)													40,284,679		44,923,080		47,473,537		49,766,356	
CHANGE OVER PRIOR YEAR													9.91% 3,631,619		11.51% 4,638,402		5.68% 2,550,457		4.83% 2,292,819	
LCFF Entitlement PER ADA													7,168		7,994		8,310		8,576	
PER ADA CHANGE OVER PRIOR YEAR													9.97% 650		11.52% 826		3.95% 316		3.20% 266	
LCFF SOURCES INCLUDING EXCESS TAXES																				
Increase 2014-15													Increase 2015-16		Increase 2016-17		Increase 2017-18			
State Aid													39.07% 6,707,837 23,877,464		27.12% 6,474,659 30,352,123		7.56% 2,294,694 32,646,817		6.22% 2,031,737 34,678,554	
Property Taxes net of in-lieu													-15.79% (3,076,218) 16,407,215		-11.19% (1,836,258) 14,570,957		1.76% 255,763 14,826,720		1.76% 261,082 15,087,802	
Charter in-Lieu Taxes													0.00% -		0.00% -		0.00% -		0.00% -	
LCFF pre COE, Choice, Supp													9.91% 3,631,619 40,284,679		11.51% 4,638,401 44,923,080		5.68% 2,550,457 47,473,537		4.83% 2,292,819 49,766,356	



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	53,648,747.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,238,801.61
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	37,665.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	92,034.02
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	93,575.34
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	137,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	87,443.54
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				447,718.29
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	197,407.81
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)				51,159,635.50

		2014-15 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,601.92
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,132.52
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	47,664,781.44	8,498.33
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)	47,664,781.44	8,498.33
B. Required effort (Line A.2 times 90%)	42,898,303.30	7,648.50
C. Current year expenditures (Line I.E and Line II.B)	51,159,635.50	9,132.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	31,895,124.45	3,838,076.87	35,733,201.32	1,940,678.02		37,673,879.34
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	95,487.77	13,760.38	109,248.15	5,933.29		115,181.44
3300	Independent Study Centers	182,217.20	9,433.15	191,650.35	10,408.57		202,058.92
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	37,051.19	0.00	37,051.19	2,012.26		39,063.45
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	803,671.02	68,355.36	872,026.38	47,359.94		919,386.32
4850	Migrant Education	4,943.91	0.00	4,943.91	268.50		5,212.41
5000-5999	Special Education	11,663,248.96	465,276.73	12,128,525.69	658,702.90		12,787,228.59
6000	Regional Occupational Ctr/Prg (ROC/P)	38,605.49	0.00	38,605.49	2,096.67		40,702.16
<b>Other Goals</b>							
7110	Nonagency - Educational	87,419.54	0.00	87,419.54	4,747.77		92,167.31
7150	Nonagency - Other	71,076.67	0.00	71,076.67	3,860.19		74,936.86
8100	Community Services	22,717.82	0.00	22,717.82	1,233.81		23,951.63
8500	Child Care and Development Services	14,947.57	0.00	14,947.57	811.81		15,759.38
<b>Other Costs</b>							
----	Food Services					45,152.97	45,152.97
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,553,047.63	1,553,047.63
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	61,019.16		61,019.16
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	44,916,511.59	4,394,902.49	49,311,414.08	2,739,132.89	1,598,200.60	53,648,747.57

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	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	25,179,454.64	479,744.54	213,769.68	3,731,910.47	1,508,743.50	4,751.42	506,361.22			270,388.98	0.00	31,895,124.45
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	93,245.86	0.00	0.00	2,241.91	0.00	0.00	0.00			0.00	0.00	95,487.77
3300	Independent Study Centers	182,217.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	182,217.20
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	35,851.19	1,200.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	37,051.19
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	746,200.66	3,514.58	12,513.04	0.00	41,442.74	0.00	0.00			0.00	0.00	803,671.02
4850	Migrant Education	695.03	0.00	0.00	0.00	4,248.88	0.00	0.00			0.00	0.00	4,943.91
5000-5999	Special Education	9,332,809.24	530,555.48	0.00	7,428.00	1,792,456.24	0.00	0.00			0.00	0.00	11,663,248.96
6000	ROC/P	38,605.49	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	38,605.49
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	87,419.54	0.00	0.00	0.00	0.00	0.00	87,419.54
7150	Nonagency - Other	3,800.74	39,587.99	0.00	0.00	27,687.94	0.00		0.00	0.00	0.00	0.00	71,076.67
8100	Community Services		0.00	0.00	0.00	0.00	0.00		22,717.82	0.00	0.00	0.00	22,717.82
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		14,947.57	0.00	0.00	0.00	14,947.57
<b>Total Direct Charged Costs</b>		35,612,880.05	1,054,602.59	226,282.72	3,741,580.38	3,374,579.30	92,170.96	506,361.22	37,665.39	0.00	270,388.98	0.00	44,916,511.59

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

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	180,692.59	3,633,531.75	23,852.53	3,838,076.87
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	595.41	13,164.97	0.00	13,760.38
3300	Independent Study Centers	744.27	8,688.88	0.00	9,433.15
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	2,530.51	65,824.85	0.00	68,355.36
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	26,495.90	434,444.01	4,336.82	465,276.73
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		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		211,058.68	4,155,654.46	28,189.35	4,394,902.49

Unaudited Actuals  
2014-15  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	849,646.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	31,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,430,645.70
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	426,940.58
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,739,132.91
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	44,916,511.59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,394,902.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	49,311,414.08
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,123,530.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,123,530.05
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		50,434,944.13
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.43%



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)	45,152.97				45,152.97
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,553,047.63	1,553,047.63
<b>Total Other Costs</b>	45,152.97	0.00	0.00	1,553,047.63	1,598,200.60

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	209,496.23	1,562.45	0.00	0.00	4,155,654.46	0.00	28,189.35
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	240.68	240.68			276.00		11.00
3100 Alternative Schools							
3200 Continuation Schools	0.80				1.00		
3300 Independent Study Centers	1.00				0.66		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	3.40				5.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	35.60				33.00		2.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	281.48	240.68	0.00	0.00	315.66	0.00	13.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	0.00				
Other Sources/Uses Detail					572,750.00	137,000.00		
Fund Reconciliation							100,051.15	777,812.00
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					137,000.00	0.00		
Fund Reconciliation							137,000.00	100,050.94
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							640,812.00	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					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.21
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	572,750.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
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 Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,500.00	(1,500.00)	0.00	0.00	709,750.00	709,750.00	877,863.15	877,863.15