LAKE TAHOE

UNIFIED SCHOOL
DISTRICT

2014-2015
UNAUDITED ACTUAL
FINANCIAL REPORT
FOR THE YEAR ENDING
JUNE 30, 2015

Dr. James R. Tarwater Superintendent

SEPTEMBER 8, 2015

BOARD OF EDUCATION

BARBARA BANNAR, PRESIDENT
DR. LARRY GREEN, CLERK
DR. MICHAEL DOYLE
ADAM JONES
GINGER NICOLAY-DAVIS



Memorandum to the Lake Tahoe Unified School District Board of Education

September 8, 2015

Presented to you here is the 2014-2015 Unaudited Actual Financial Report in accordance with Education Code 41200. The financial statements that follow present the fiscal activities of the District funds and the unaudited ending balances as of June 30, 2015.

The financial statements also include the Adopted 2015-2016 Budget presented to the Board in June 2015 with revised beginning balances as a result of the year-end closing process.

I look forward to presenting the Unaudited Actual Financial Report to you and answering any questions you may have.

I would like to thank Lynn Dupree, Director of Financial Services, for her time, dedication and effort in completing this formidable year-end task.

Regards,

Billy Wessell
Chief Business & Operations Officer

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District.

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund.



GENERAL FUND 2014-2015 Unaudited Actuals Combined Summary

	D BEGINNING BALANCE		\$3,058,671
REVENU	ES		
TE V EI V G	LCFF Sources		\$27,910,339
	Federal Revenues		\$2,305,803
	Other State Revenues		\$5,389,142
	Other Local Revenues		\$1,372,066
	Total Revenues		\$36,977,350
EXPEND			
	Certificated Salaries		\$17,924,586
	Classified Salaries		\$5,895,07
	Employee Benefits		\$7,439,368
	Books and Supplies		\$1,906,554
	Services, Other Operating Expenses		\$4,193,337
	Capital Outlay		\$28,277
	Other Outgoing		\$492,383
	Total Expenditures		\$37,879,575
EXCESS	(DEFICIENCY)OF REVENUES		
	(DEFICIENCY)OF REVENUES		(\$902,226
	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES		(\$902,226 \$437,142
	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In		(\$902,226 \$437,142 \$0
	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources		(\$902,226 \$437,142 \$0
OTHER 1	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out		\$437,142
OTHER	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses		\$437,142 \$0 \$437,142 \$0 \$437,142 (\$465,084
OTHER	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses REASE (DECREASE) IN FUND		\$437,142 \$0 \$437,142 \$0 \$437,142 (\$465,084
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses REASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE		\$437,142 \$0 \$437,142 (\$465,084
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses FREASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE Reserved Amounts		\$437,142 \$0 \$437,142 (\$465,084 \$2,593,587
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses PREASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash	\$	\$437,142 \$0 \$437,142 \$0 \$437,142 (\$465,084 \$2,593,587
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses PREASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores	\$ \$ \$	\$437,142 \$0 \$437,142 (\$465,084 \$2,593,587
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses PREASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores Prepaid Expenditures		\$437,142 \$0 \$0 \$437,142 (\$465,084 \$2,593,587
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses PREASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores Prepaid Expenditures Restricted	\$	\$437,142 \$0 \$437,142 (\$465,084 \$2,593,587
NET INC	(DEFICIENCY)OF REVENUES FINANCING SOURCES/USES Transfers In Other Sources Transfers Out Total Other Financing Sources/Uses PREASE (DECREASE) IN FUND FUND BALANCE NENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores Prepaid Expenditures	\$ \$	\$437,142 \$0 \$0 \$437,142 (\$465,084 \$2,593,587

GENERAL FUND - UNRESTRICTED 2014-2015 Unaudited Actuals

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C.	m	m	arv
JL		1110	31 Y

AUDITED B	BEGINNING BALANCE		\$1,137,529
REVENUES			
REVENUES	LCFF Sources		\$27,910,339
	Federal Revenues		\$89,992
	Other State Revenues		\$1,020,093
	Other Local Revenues		\$923,078
	Total Revenues		\$29,943,502
	IDDG		
EXPENDITU	Certificated Salaries		\$14,317,781
	Classified Salaries		\$4,210,793
	Employee Benefits		\$5,258,808
	Books and Supplies		\$807,669
	Services, Other Operating Expenses		\$3,076,170
	Capital Outlay		\$25,555
	Other Outgoing		\$491,192
	Transfers of Indirect/Direct Support Costs		(\$178,287)
	Total Expenditures		· · · · · · · · · · · · · · · · · · ·
	TOTAL EXPERIURCITES		\$28,009,681
	Total Expenditures		\$28,009,681
EXCESS (DE	EFICIENCY) OF REVENUES		\$1,933,822
EXCESS (DE	· ·		
•	· ·		
•	EFICIENCY) OF REVENUES		
•	EFICIENCY) OF REVENUES ANCING SOURCES/USES		\$1,933,822
•	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out		\$1,933,822 \$368,443
•	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources		\$1,933,822 \$368,443 \$0
	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out		\$1,933,822 \$368,443 \$0 \$0
OTHER FIN	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions		\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186)
OTHER FIN	ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses		\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078
OTHER FIN	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND		\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743)
OTHER FIN	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND UND BALANCE ENTS OF ENDING FUND BALANCE		\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078
NET INCRE	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND UND BALANCE ENTS OF ENDING FUND BALANCE Reserved Amounts		\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078 \$1,620,607
OTHER FIN	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND UND BALANCE ENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash	\$	\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078
OTHER FIN	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND UND BALANCE ENTS OF ENDING FUND BALANCE Reserved Amounts	\$ \$ \$	\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078 \$1,620,607
OTHER FIN	EFICIENCY) OF REVENUES ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND UND BALANCE ENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash		\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078 \$1,620,607
OTHER FIN	ANCING SOURCES/USES Transfers In Other Sources Transfers Out Contributions Total Other Financing Sources/Uses EASE (DECREASE) IN FUND UND BALANCE ENTS OF ENDING FUND BALANCE Reserved Amounts Revolving Cash Stores	\$	\$1,933,822 \$368,443 \$0 \$0 (\$1,819,186) (\$1,450,743) \$483,078 \$1,620,607

GENERAL FUND - RESTRICTED 2014-2015 Unaudited Actuals Summary

AUDITE	BEGINNING BALANCE	\$1,921,142
NES (ES 11 11		
REVENU	LCFF Sources	¢ο
	Federal Revenues	\$0 \$2.215.811
	reaerai kevenues Other State Revenues	\$2,215,811
	Other State Revenues Other Local Revenues	\$4,369,049
	Total Revenues	\$448,988 \$7,033,847
	Total Revenues	\$7,033,047
XPENDI	TURES	
	Certificated Salaries	\$3,606,806
	Classified Salaries	\$1,684,278
	Employee Benefits	\$2,180,560
	Books and Supplies	\$1,098,885
	Services, Other Operating Expenses	\$1,117,166
	Capital Outlay	\$2,722
	Other Outgoing	\$1,191
	Transfers of Indirect/Direct Support Costs	\$178,287
	Total Expenditures	\$9,869,895
VCECC /	DESIGNAVA OF REVENITES	(#0.906.04E
EXCESS ((DEFICIENCY) OF REVENUES	(\$2,836,047
OTHER F	FINANCING SOURCES/USES	
	Transfers In	\$68,699
	Transfers Out	\$ 0 0,0 J
	Contributions	\$1,819,186
	Total Other Financing Sources/Uses	\$1,887,885
IET INC	REASE (DECREASE) IN FUND	(\$948,162
	FUND BALANCE	\$072.070
NDING	I GIVE DILETINGE	\$972,979
ENDING		
	NENTS OF ENDING FUND BALANCE	
	NENTS OF ENDING FUND BALANCE Reserved Amounts	

El Dorado County			cted and Restricted ditures by Object					Form
		2014	-15 Unaudited Actual	is		2015-16 Budget		
Description Resource Co	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	27,910,338.86	0.00	27,910,338.86	31,193,162.00	0.00	31,193,162.00	11.8%
2) Federal Revenue	8100-8299	89,992.02	2,215,811.00	2,305,803.02	53,229.00	2,098,173.00	2,151,402.00	-6.7%
3) Other State Revenue	8300-8599	1,020,093.02	4,369,048.63	5,389,141.65	2,061,240.00	3,059,520.83	5,120,760.83	-5.0%
4) Other Local Revenue	8600-8799	923,078.34	448,987.69	1,372,066.03	325,975.00	70,000.00	395,975.00	-71.1%
5) TOTAL, REVENUES		29,943,502.24	7,033,847.32	36,977,349.56	33,633,606.00	5,227,693.83	38,861,299.83	5.1%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	14,317,780.74	3,606,805.67	17,924,586.41	14,641,533.00	2,923,247.83	17,564,780.83	-2.0%
2) Classified Salaries	2000-2999	4,210,792.87	1,684,277.75	5,895,070.62	4,222,366.00	1,580,852.00	5,803,218.00	-1.6%
3) Employee Benefits	3000-3999	5,258,807.95	2,180,559.60	7,439,367.55	6,142,588.00	1,257,753.00	7,400,341.00	-0.5%
4) Books and Supplies	4000-4999	807,668.66	1,098,885.02	1,906,553.68	2,474,805.32	695,521.00	3,170,326.32	66.3%
5) Services and Other Operating Expenditures	5000-5999	3,076,170.40	1,117,166.35	4,193,336.75	2,585,757.70	444,899.00	3,030,656.70	-27.7%
6) Capital Outlay	6000-6999	25,555.44	2,722.00	28,277.44	0.00	0.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	491,192.00	1,191.00	492,383.00	0.00	22,000.00	22,000.00	-95.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(178,287.39)	178,287.39	0.00	(168,006.00)	168,006.00	0.00	0.0%
9) TOTAL, EXPENDITURES		28,009,680.67	9,869,894.78	37,879,575.45	29,899,044.02	7,092,278.83	36,991,322.85	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		1,933,821.57	(2,836,047.46)	(902,225.89)	3,734,561.98	(1,864,585.00)	1,869,976.98	-307.3%
1) Interfund Transfers	9999 9999		00.000.00					
a) Transfers in	8900-8929	368,442.64	68,699.00	437,141.64	68,432.00	0.00	68,432.00	-84.3%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(1,819,186.06)	1,819,186.06	0.00	(1,864,585.00)	1,864,585.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,450,743.42)	1,887,885.06	437,141,64	(1,796,153.00)	1,864,585.00	68,432.00	-84.3%

			2014	-15 Unaudited Actu	-nt-	2015-16 Budget				
			2014	-15 Unaudited Actu						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		5366	483,078.15	(948,162.40)	(465,084.25	1,938,408.98	0.00	1,938,408.98	-516.89	
FUND BALANCE, RESERVES										
Beginning Fund Balance As of July 1 - Unaudited		9791	1,137,529.31	1,921,141.84	3,058,671.15	1,620,607.46	972,979.44	2,593,586.90	-15.29	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
c) As of July 1 - Audited (F1a + F1b)			1,137,529.31	1,921,141.84	3,058,671.15	1,620,607.46	972,979.44	2,593,586.90	-15.29	
d) Other Restatements		9795	0.00	0.00	0.00		0.00	0.00	0.09	
e) Adjusted Beginning Balance (F1c + F1d)			1,137,529.31	1,921,141.84	3,058,671.15		972,979.44		-15.29	
2) Ending Balance, June 30 (E + F1e)			1,620,607.46	972,979.44	2,593,586.90		972,979.44	1	74.79	
			1,020,007.40	372,373.44	2,330,360.30	0,009,010.44	512,518.44	4,551,995.60	14.77	
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	5,102.46	0.00	5,102.46	5,000,00	0.00	5,000.00	-2.09	
Stores		9712	0.00	0.00	0.00		0.00	17,408.15	Nev	
Prepaid Expenditures		9713	11,057.75	0.00	11,057.75	7	0.00	0.00	-100.09	
All Others		9719	0.00	0.00	0.00		0.00	0.00		
b) Restricted		9740	0.00	972,979.44	972,979.44	HEROELE IN CHECK			0.09	
,		9740	0.00	9/2,9/9.44	9/2,9/9.44	0.00	972,979.44	972,979.44	0.0%	
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	59	0.00	0.00	0.0%	
d) Assigned			1		0.00			0.00	0.07	
Other Assignments		9780	468,060.25	0.00	468,060,25	2,426,869.29	0.00	2,426,869.29	418.5%	
K-5 Math Textbook Adoption	0000	9780	130,321.00	THE RESERVE OF THE PARTY OF THE	130,321.00	2,420,003.23	0.00	2,420,009.29	418.57	
Chromebooks Deferred Payment	0000	9780	289,175.00	CONTRACTOR AND ADDRESS OF THE PARTY OF THE P	289,175.00	100				
Transfer to Special Reserve	0000	9780	48,564.25		48,564.25	100				
LCFF Supplemental:	0000	9780	100							
6-8 Middle School Counselor	0000	9780	15			71,000.00		71,000.00		
9-12 High School Counselor	0000	9780	17			71,000.00		71,000.00		
Early Reading Intervention Teacher	0000	9780				50,150.00	YEAR DO NOT THE REAL PROPERTY.	50,150.00		
School Nurse - 1.5 FTE	0000	9780				75,250.00		75,250.00		
15/16 LCAP Plan	0000	9780	100			823,493.00		823,493.00		
LCFF Concentration:	0000	9780	8	Maneyee been		020,100.00		GEO, 100.00		
15/16 LCAP Plan	0000	9780	100			307,688.00		307,688.00		
Site Supply Allocation	0000	9780	100			100,000.00		100,000.00		
PERS Golden Handshake	0000	9780	(8)			196,640.00		196,640.00		
Prop 98/Mandated Cost One-time	0000	9780	100			411,510.00				
Transfer to Special Reserve	0000	9780				320,138.29		411,510.00 320,138.29		
e) Unassigned/unappropriated	5555	0,00				020,700.23		QLU, 100.23		
Reserve for Economic Uncertainties		9789	1,136,387.00	0.00	1,136,387.00	1,109,739.00	0.00	1,109,739.00	-2.3%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

•			Expe	nditures by Object					
			2014	4-15 Unaudited Actua	ls		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columi C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,117,871.86	(24,953.70)	1,092,918.16				
Fair Value Adjustment to Cash in County To	reasury	9111	0.00	0.00	0.00				
b) in Banks		9120	80,178.00	0.00	80,178.00				
c) in Revolving Fund		9130	5,102.46	0.00	5,102.46				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	714,996.56	1,250,539.31	1,965,535.87				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	254,996.93	50,000.00	304,996.93				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	11,057.75	0.00	11,057.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,184,203.56	1,275,585.61	3,459,789.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	563,552.84	276,853.14	840,405.98				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	43.26	0.00	43.26				
4) Current Loans		9640	0.00	0.00	0.00				
5) Uneamed Revenue		9650	0.00	25,753.03	25,753.03				
6) TOTAL, LIABILITIES			563,596.10	302,606.17	866,202.27				
J. DEFERRED INFLOWS OF RESOURCES				İ					
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G9 + H2) - (I6 + J2)			1,620,607.46	972,979.44	2,593,586.90				

				ditures by Object -15 Unaudited Actual	8	The second second	2015-16 Budget	30 0 30	
		Object	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund col. D + E	% Dif
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	8,625,845.00	0.00	9 605 945 00	11 051 571 00	0.00	44.054.574.00	
Education Protection Account State Aid - Cu	urrent Veer	8012	3,518,081.00	0.00	8,625,845.00 3,518,081.00	11,951,571.00 3,575,045.00	0.00	11,951,571.00	38
State Aid - Prior Years	arront roas	8019	(634.00)	0.00	(634.00)	0.00	0.00	3,575,045.00	-100
Tax Relief Subventions		55.6	(004.00)		(004.00)	0.00	0.00	0.00	-100
Homeowners' Exemptions		8021	164,118.05	0.00	164,118.05	162,592.00	0.00	162,592.00	-0
Timber Yield Tax		8022	4,661.35	0.00	4,661.35	1,928.00	0.00	1,928.00	-58
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	
County & District Taxes Secured Roll Taxes		8041	14,560,319.22	0.00	14,560,319.22	14,587,884.00	0.00	14,587,884.00	
Unsecured Roll Taxes		8042	338,582.94	0.00	338,582.94	318,606.00	0.00	318,606.00	-5
Prior Years' Taxes		8043	14,883.00	0.00	14,883.00	1,435.00	0.00	1,435.00	-90
Supplemental Taxes		8044	192,778.42	0.00	192,778.42	166,441.00	0.00	166,441.00	-13
Education Revenue Augmentation Fund (ERAF)		8045	466,969.00	0.00	466,969.00	427,660.00	0.00	427,660.00	-8
Community Redevelopment Funds (SB 617/699/1992)		8047	21,423.00	0.00	21,423.00	0.00	0.00	0.00	-100
Penalties and Interest from			21,120.00		£1]4£5.50	0.50	V.V.	0.00	*100
Delinquent Taxes Miscellaneous Funds (EC 41604)		8048	2,188.43	0.00	2,188.43	0.00	0.00	0.00	-100
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	
Other In-Lieu Taxes		8082	2,246.90	0.00	2,246.90	0.00	0.00	0.00	-100
Less: Non-LCFF (50%) Adjustment		8089	(1,123.45)	0.00	(1,123.45)	0.00	0.00	0.00	-100
Subtotal, LCFF Sources			27,910,338.86	0.00	27,910,338.86	31,193,162.00	0.00	31,193,162.00	- 11
LCFF Transfers									0.000
Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers to Charter Schools in Lieu of Prop	erty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0
LCFF/Revenue Limit Transfers - Prior Years	;	8099	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, LCFF SOURCES			27,910,338.86	0.00	27,910,338.86	31,193,162.00	0.00	31,193,162.00	11
EDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	
Special Education Entitlement		8181	0.00	738,826.30	738,826.30	0.00	784,922.00	784,922.00	6
Special Education Discretionary Grants		8182	0.00	222,974.83	222,974.83	0.00	215,200.00	215,200.00	-3
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	86,144.02	0.00	86,144.02	48,189.00	0.00	48,189.00	-44
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0
nteragency Contracts Between LEAs		8285	0.00	11,534.00	11,534.00	0.00	0.00	0.00	-100
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		792,626.03	792,626.03		731,397.00	731,397.00	-7
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.
NCLB: Title II, Part A, Teacher Quality	4035	8290		183,788.80	183,788.80		188,219.00	188,219.00	2.
NCLB: Title III, Immigrant Education		-			1			155,215.00	
Program	4201	8290		3,923.10	3,923.10		0.00	0.00	-100.

			Exper	ditures by Object					FOIM
			2014	-15 Unaudited Actua	8		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		105,891.50	105,891.50		102,309.00	102,309.00	-3.49
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.09
Other No Child Left Behind	3011-3020, 3026- 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290		31,126.00	31,126.00		31,126.00	31,126.00	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	3,848.00	125,120.44	128,968.44	5,040.00	45,000.00	50,040.00	-61.29
TOTAL, FEDERAL REVENUE			89,992.02	2,215,811.00	2,305,803.02	53,229.00	2,098,173.00	2,151,402.00	-6.79
OTHER STATE REVENUE								-	
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311		2,158,103.00	2,158,103.00		2,200,754.00	2,200,754.00	2.09
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	80,536.00	80,536.00	0.00	79,555.00	79,555.00	-1.2
All Other State Apportionments - Prior Years	All Other	8319	83,593.00	0.00	83,593.00	0.00	0.00	0.00	-100.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	369,231.00	0.00	369,231.00	129,821.00	0.00	129,821.00	-64.89
Lottery - Unrestricted and Instructional Materials		8560	554,188.00	196,472.00	750,660.00	480,619.00	127,664.00	608,283.00	-19.09
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		293,110.25	293,110.25		289,109.00	289,109.00	-1.49
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.09
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.09
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.09
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		434,381.00	434,381.00	0.000	0.00	0.00	-100.09
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,081.02	1,206,446.38	1,219,527.40	1,450,800.00	362,438.83	1,813,238.83	48.7%
TOTAL, OTHER STATE REVENUE			1,020,093.02	4,369,048.63	5,389,141.65	2,061,240.00	3,059,520.83	5,120,760.83	-5.0%

			2014	-15 Unaudited Actua	8		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE	2000 100 100								
Other Local Revenue County and District Taxes		v						T =	
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.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds		COZE	0.00	0.00	0.00	0.00	0.00	0.00	0.
Not Subject to LCFF Deduction		8625	15,605.00	0.00	15,605.00	0.00	0.00	0.00	-100.
Penalties and Interest from Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sales		0004	0.050.00		0.050.00				
Sale of Equipment/Supplies		8631	8,250.00	0.00	8,250.00	2,000.00	0.00	2,000.00	-75.
Sale of Publications Food Service Sales		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.
Interest		8650	142,277.37	0.00	142,277.37	100,000.00	0.00	100,000.00	-29,
		8660	8,491.96	0.00	8,491.96	7,195.00	0.00	7,195.00	-15.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	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	95,971.34	0.00	95,971.34	55,000.00	0.00	55,000.00	-42.7
Interagency Services		8677	0.00	5,582.12	5,582.12	0.00	0.00	0.00	-100.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	60,671.50	19,941.00	80,612.50	32,500.00	0.00	32,500.00	-59.
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,123.45	0.00	1,123.45	0.00	0.00	0.00	-100.
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	548,636.40	423,464.57	972,100.97	88,280.00	70,000.00	0.00 158,280.00	-83.7
Tuition		8710	42,051.32	0.00	42,051.32	41,000.00	0.00	41,000.00	-2.5
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers of Apportionments Special Education SELPA Transfers				0.00	3.50		0.00	0.00	0.0
From Districts or Charter Schools	6500	8791	1-11-15	0.00	0.00		0.00	0.00	0.0
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0
From JPAs	6500	8793	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00		0.00	0.00	0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791	¥,	2.00					
From County Offices	6360 6360	8792		0.00	0.00	1	0.00	0.00	0.0
From JPAs	6360	8792		0.00	0.00	9 1 1 1 2	0.00	0.00	0.0
Other Transfers of Apportionments	6360	0/30		0.00	0.00		0.00	0.00	0.0
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			923,078.34	448,987.69	1,372,066.03	325,975.00	70,000.00	395,975.00	-71.1

		2014	-15 Unaudited Actua	is		2015-16 Budget		
Description Resource Co	Object des Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES		147	(5)	(6)	(0)	(5)		Car
Certificated Teachers' Salaries	1100	12,673,812.03	2,820,024.73	15,493,836.76	13,014,237.00	2,273,929.00	15,288,166.00	-1.3
Certificated Pupil Support Salaries	1200	440,366.40	517,093.34	957,459.74	439,883.00	471,552.83	911,435.83	-4.89
Certificated Supervisors' and Administrators' Salaries	1300	1,135,555.05	269,687.60	1,405,242.65	1,117,226.00	177,766.00	1,294,992.00	-7.8
Other Certificated Salaries	1900	68,047.26	0.00	68,047.26	70,187.00	0.00	70,187.00	3.19
TOTAL, CERTIFICATED SALARIES		14,317,780.74	3,606,805.67	17,924,586.41	14,641,533.00	2,923,247.83	17,564,780.83	-2.0
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	325,385.48	772,453.83	1,097,839.31	357,727.00	738,207.00	1,095,934.00	-0.29
Classified Support Salaries	2200	1,777,592.41	412,458.75	2,190,051.16	1,799,799.00	392,253.00	2,192,052.00	0.19
Classified Supervisors' and Administrators' Salaries	2300	335,131.75	137,631.76	472,763.51	318,198.00	142,791.00	460,989.00	-2.59
Clerical, Technical and Office Salaries	2400	1,497,482.97	211,695.39	1,709,178.36	1,467,238.00	148,222.00	1,615,460.00	-5.59
Other Classified Salaries	2900	275,200.26	150,038.02	425,238.28	279,404.00	159,379.00	438,783.00	3.29
TOTAL, CLASSIFIED SALARIES		4,210,792.87	1,684,277.75	5,895,070.62	4,222,366.00	1,580,852.00	5,803,218.00	-1.69
EMPLOYEE BENEFITS								
OTDO	0404.0400	4.050.054.44	1 001 00-10					
STRS	3101-3102	1,259,354.11	1,201,267.18	2,460,621.29	1,565,594.00	329,644.00	1,895,238.00	-23.09
PERS	3201-3202	455,638.60	188,669.89	644,308.49	790,644.00	187,468.00	978,112.00	51.89
OASDI/Medicare/Alternative	3301-3302	506,820.78	178,752.39	685,573.17	542,432.00	165,632.00	708,064.00	3.39
Health and Welfare Benefits	3401-3402	2,342,687.19	523,473.30	2,866,160.49	2,510,574.00	503,635.00	3,014,209.00	5.29
Unemployment Insurance	3501-3502	9,168.53	2,923.27	12,091.80	23,436.00	2,317.00	25,753.00	113.09
Workers' Compensation	3601-3602	302,253.59	85,473.57	387,727.16	286,354.00	69,057.00	355,411.00	-8.3%
OPER, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	382,885.15	0.00	382,885.15	423,554.00	0.00	423,554.00	10.69
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		5,258,807.95	2,180,559.60	7,439,367.55	6,142,588.00	1,257,753.00	7,400,341.00	-0.5%
BOOKS AND SUFFLIES								
Approved Textbooks and Core Curricula Materials	4100	58,106.69	231,772.66	289,879.35	367,136.00	0.00	367,136.00	26.79
Books and Other Reference Materials	4200	137.01	1,150.00	1,287.01	1,014.00	0.00	1,014.00	-21.2%
Materials and Supplies	4300	693,702.27	681,184.59	1,374,886.86	2,080,088.32	674,769.00	2,754,857.32	100.4%
Noncapitalized Equipment	4400	55,722.69	184,777.77	240,500.46	26,567.00	20,752.00	47,319.00	-80.3%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		807,668.66	1,098,885.02	1,906,553.68	2,474,805.32	695,521.00	3,170,326.32	66.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	171,384.25	171,384.25	0.00	171,384.00	171,384.00	0.0%
Travel and Conferences	5200	116,614.64	92,866.84	209,481.48	93,053.00	33,819.00	126,872.00	-39.4%
Dues and Memberships	5300	19,214.41	3,759.00	22,973.41	22,103.07	2,225.00	24,328.07	5.9%
Insurance	5400 - 5450	248,696.31	19,288.01	267,984.32	261,183.00	0.00	261,183.00	-2.5%
Operations and Housekeeping Services	5500	1,352,796.60	0.00	1,352,796.60	1,440,713.00	0.00	1,440,713.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	120,642.24	73,682.32	194,324.56	155,974.63	19,590.00	175,564.63	-9.7%
Transfers of Direct Costs	5710	(85,431.97)	85,431.97	0.00	(15,210.00)	15,210.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and	E000	200 400 00	670.750.00	1 040 044 50	400.040.00	000 074 00		
Operating Expenditures	5800	369,460.60	670,753.96	1,040,214.56	439,948.00	202,671.00	642,619.00	-38.2%
Communications TOTAL OFFICE AND OTHER	5900	934,177.57	0.00	934,177.57	187,993.00	0.00	187,993.00	-79.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,076,170.40	1,117,166.35	4,193,336.75	2,585,757.70	444,899.00	3,030,656.70	-27.7%

			2014	-15 Unaudited Actua	8		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land	- 92	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	4,578.74	0.00	4,578.74	0.00	0.00	0.00	-100.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	20,976.70	2,722.00	23,698.70	0.00	0.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			25,555.44	2,722.00	28,277.44	0.00	0.00	0.00	-100.0
OTHER OUTGO (excluding Transfers of Ind	lirect Costs)			-,		3.00	5.55	0.00	100.0
Tuition Tuition for Instruction Under Interdistrict					Ì				
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	1,191.00	1,191.00	0.00	22,000.00	22,000.00	1747.2
Tuition, Excess Costs, and/or Deficit Payme. Payments to Districts or Charter Schools	nts	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	
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 Appo To Districts or Charter Schools	ortionments 6500	7221		0.00	0.00	0.00	0.00	0.00	
To County Offices	6500	7222	/	0.00	0.00		0.00	0.00	0.09
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	0.09
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	491,192.00	0.00	491,192.00	0.00	0.00	0.00	-100.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Costs)	7-100	491,192.00	1,191.00	492,383.00	0.00	22,000.00	22,000.00	0.09
OTHER OUTGO - TRANSFERS OF INDIREC			431,132.00	1,131.00	492,000.00	0.00	22,000.00	22,000.00	-95.5%
Transfers of Indirect Costs		7310	(178,287.39)	178,287.39	0.00	(168,006.00)	168,006.00	0.00	0.09
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(178,287.39)	178,287.39	0.00	(168,006.00)	168,006.00	0.00	0.09
TOTAL, EXPENDITURES			28,009,680,67		37,879,575.45	29,899,044.02			

			Expen	ditures by Object					
			2014	-15 Unaudited Actua	ls		2015-16 Budget		
Description Resou	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS									
INTERFUND TRANSFERS IN	- 5 - W - 2 - W							- 4	
From: Special Reserve Fund		8912	11,900.00	0.00	11,900.00	0.00	0.00	0.00	-100.0%
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	356,542.64	68,699.00	425,241.64	68,432.00	0.00	68,432.00	-83.9%
(a) TOTAL, INTERFUND TRANSFERS IN			368,442.64	68,699.00	437,141.64	68,432.00	0.00	68,432.00	-84.3%
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/				2.23	5.50	3.53	5.55	0.50	0.076
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES								:	
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							The second secon		
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		1							
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							3,40,40,2	0.00	0.072
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES						1			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,819,186.06)	1,819,186.06	0.00	(1,913,436.00)	1,913,436.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	48,851.00	(48,851.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,819,186.06)	1,819,186.06	0.00	(1,864,585.00)	1,864,585.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			(1,450,743.42)	1,887,885.06	437,141.64	(1,796,153.00)	1,864,585.00	68,432.00	-84.3%

SPECIAL EDUCATION PASS-THROUGH FUND

This fund is used to account separately for Alpine County portion of SELPA funding.



SPECIAL EDUCATION PASS-THROUGH FUND 2014-2015 Unaudited Actuals Summary

AUDITED BEGINN	NING BALANCE	\$0
REVENUES		
	LCFF Sources	\$0
	Federal Revenues	\$1,108
	Other State Revenues	\$133,555
	Other Local Revenues	
Total P	Revenues	\$134,663
EXPENDITURES		
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$134,663
Total E	Expenditures	\$134,663
EXCESS (DEFICIEN	CY) OF REVENUES	\$0
OTHER FINANCIN	NG SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
Total (Other Financing Sources/Uses	\$0
NEW INCREASE (DECREACE) IN EURO	
NET INCKEASE (I	DECREASE) IN FUND	\$0
ENDING FUND BA	ALANCE	\$0
COMPONENTS O	F ENDING FUND BALANCE	
Reserve	ed Amounts	
04/	Designated	\$ -

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,107.65	1,107.65	0.0%
3) Other State Revenue		8300-8599	133,555.17	133,555.17	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,662.82	134,662.82	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,662.82	134,662.82	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,662.82	134,662.82	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	Ø		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.09
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.00	0.00	0.09
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	(43.26)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	43.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES			į		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.09
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	1,107.65	1,107.65	0.09
TOTAL, FEDERAL REVENUE			1,107.65	1,107.65	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	127,841.00	127,841.00	0.09
Prior Years	6500	8319	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	5,714.17	5,714.17	0.09
TOTAL, OTHER STATE REVENUE			133,555.17	133,555.17	0.0%
OTHER LOCAL REVENUE		i			
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investm	nents	8662	0.00	0.00	0.09
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.09
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.09
From County Offices		8792	0.00	0.00	0.09
From JPAs		8793	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			134,662.82	134,662.82	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect C	osts)				
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	127,841.00	127,841.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	6,821.82	6,821.82	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Inc	lirect Costs)		134,662.82	134,662.82	0.0%
TOTAL, EXPENDITURES					0.

ADULT EDUCATION

This fund is used to account separately for federal, state, and local revenues for adult education programs.

Lake Tahoe Community College is now implementing this program; therefore, this fund has minimal activity.



ADULT EDUCATION FUND 2014-2015 Unaudited Actuals Summary

AUDITED	BEGINNING BALANCE	\$7,920
REVENUI	ec.	
ILVENUI	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$356
	Other Local Revenues	\$7
	Total Revenues	\$363
EXPENDI'	TURES	
	Certificated Salaries	\$7,075
	Classified Salaries	\$0
	Employee Benefits	\$1,205
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$0
	Total Expenditures	\$8,280
EXCESS (1	DEFICIENCY) OF REVENUES	(\$7,917
OTHER F	INANCING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
	Total Other Financing Sources/Uses	\$0
NET INC	REASE (DECREASE) IN FUND	(\$7,917
	12. 12. (2.2012/102) III (3.10	(47)517
ENDING	FUND BALANCE	\$2
COMPON	IENTS OF ENDING FUND BALANCE	
COMITON	Reserved Amounts	
	reserved / illivality	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	356.00	0.00	-100.09
4) Other Local Revenue		8600-8799	6.51	0.00	-100.09
5) TOTAL, REVENUES			362.51	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,075.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,204.78	0.00	-100.0%
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%
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			8,279.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		·	(7,917.27)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,917.27)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	7,919.61	2.34	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,919.61	2.34	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,919.61	2.34	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2.34	2.34	0.0%
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	2.34	2.34	0.0%
Adult Ed	0000	9780	2.34	- N	
Adult Ed	0000	9780	2.:	34	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	2.34		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2.34		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			2.34		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.09
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.09
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		_	0.00	0.00	0.09
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.09
All Other State Revenue		8590	356.00	0.00	-100.09
TOTAL, OTHER STATE REVENUE			356.00	0.00	-100.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales			-		
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	6.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.09
Fees and Contracts		27			
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6.51	0.00	-100.0%
TOTAL, REVENUES			362.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					-
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	7,075.00	0.00	-100.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			7,075.00	0.00	-100.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	984.74	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	102.59	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.54	0.00	-100.0%
Workers' Compensation		3601-3602	113.91	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,204.78	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description F	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Dues and Memberships		5300	0.00	0.00	0.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	0.00	0.00	0.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.
Communications		5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.
APITAL OUTLAY					
Land		6100	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.
THER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	nete)		0.00	0.00	0.0

Unaudited Actuals Adult Education Fund Expenditures by Object

09 61903 0000000 Form 11

December	B		2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			=		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,279.78	0.00	-100.0%

INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses (d) TOTAL, USES	3 0.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	00 0.00 00 0.00 00 0.00 00 0.00 00 0.00	0.09 0.09 0.09 0.09
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses	3 0.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	00 0.00 00 0.00 00 0.00 00 0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses	3 0.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	00 0.00 00 0.00 00 0.00 00 0.00	0.09
INTERFUND TRANSFERS OUT To: State School Building Fund/ County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses	3 0. 9 0. 0.	00 0.00 00 0.00 00 0.00 00 0.00	0.09
To: State School Building Fund/ County School Facilities Fund 76 Other Authorized Interfund Transfers Out 76 (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation 85 Proceeds from Capital Leases 85 All Other Financing Sources 85 Transfers of Funds from Lapsed/Reorganized LEAs 76 All Other Financing Uses 76 All Other Financing Uses 76	9 0.	00 0.00 00 0.00 00 0.00	0.09
County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76 All Other Financing Uses	9 0.	00 0.00 00 0.00 00 0.00	0.09
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76 All Other Financing Uses	9 0.	00 0.00 00 0.00 00 0.00	0.09
OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76	0. 55 0.	00 0.00 00 0.00	0.09
OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76	55 0.	00 0.00	0.09
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76	1 0.	00 0.00	
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76	1 0.	00 0.00	
Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases All Other Financing Sources (c) TOTAL, SOURCES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76	1 0.	00 0.00	
Proceeds from Certificates of Participation 85 Proceeds from Capital Leases 85 All Other Financing Sources 85 (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76			0.09
of Participation 88 Proceeds from Capital Leases 88 All Other Financing Sources 88 (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs 76 All Other Financing Uses 76			0.0%
All Other Financing Sources (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses	2 0.		
(c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses 76		0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs 76 All Other Financing Uses 76	9 0.	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs 76 All Other Financing Uses 76	0.	0.00	0.09
Lapsed/Reorganized LEAs 76 All Other Financing Uses 76			
	1 0.	0.00	0.0%
(d) TOTAL, USES	9 0.	0.00	0.09
	0.	0.00	0.09
CONTRIBUTIONS			
Contributions from Unrestricted Revenues 88	0 0.	0.00	0.0%
Contributions from Restricted Revenues	0.	0.00	0.09
(e) TOTAL, CONTRIBUTIONS	0.	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			

CAFETERIA-FOOD SERVICE

The Food Service department continues to be a self-supporting branch of Lake Tahoe Unified School District.

The Food Service staff takes pride in providing healthy food choices for all students while maintaining high nutritional and safety standards. On average, a total of 1700 lunches and 700 breakfasts are served daily at LTUSD's six schools. The mandated requirements of the Healthy Hunger Free Kids Act of 2010 regarding sodium, fats, whole grains, and fruit and vegetable servings have been implemented and are adhered to at all schools.

A free or reduced price meal program is available for qualifying students at LTUSD.



CAFETERIA - FOOD SERVICES FUND 2014-2015 Unaudited Actuals Summary

	Summary	
AUDITE	D BEGINNING BALANCE	\$763,985
REVENL	IES	
	LCFF Sources	\$0
	Federal Revenues	\$986,510
	Other State Revenues	\$85,976
	Other Local Revenues	\$234,245
	Total Revenues	\$1,306,731
EXPEND	DITURES	
	Certificated Salaries	\$0
	Classified Salaries	\$579,772
	Employee Benefits	\$221,825
	Books and Supplies	\$488,827
	Services, Other Operating Expenses	\$70,846
	Capital Outlay	\$61,196
	Other Outgoing	\$0
	Total Expenditures	\$1,422,466
TV 6766		(******
EXCESS	(DEFICIENCY) OF REVENUES	(\$115,735
OTHER	FINANCING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	 (\$77,457
	Total Other Financing Sources/Uses	(\$77,457
NET INC	CREASE (DECREASE) IN FUND	(\$193,192
ENDING	FUND BALANCE	\$570,793
		+01-11-50
СОМРО	NENTS OF ENDING FUND BALANCE	
	Reserved Amounts	
	Stores	\$ 21,079
	Restricted	\$ 444,002
	Other Designated	\$ 105,712

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	986,510.42	1,010,000.00	2.4%
3) Other State Revenue		8300-8599	85,975.74	90,500.00	5.3%
4) Other Local Revenue		8600-8799	234,244.76	239,500.00	2.2%
5) TOTAL, REVENUES			1,306,730.92	1,340,000.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	579,771.96	579,806.00	0.0%
3) Employee Benefits		3000-3999	221,825.14	228,298.00	2.9%
4) Books and Supplies		4000-4999	488,826.69	472,800.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	70,845.71	58,280.00	-17.7%
6) Capital Outlay		6000-6999	61,196.40	0.00	-100.0%
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			1,422,465.90	1,339,184.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,734.98)	816.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	77,457.16	68,432.00	-11.7%
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			(77,457.16)	(68,432.00)	-11.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(193,192.14)	(67,616.00)	-65.0%
F. FUND BALANCE, RESERVES				(=1,(=1,01,03),	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	763,985.43	570,793.29	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,985.43	570,793.29	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,985.43	570,793.29	-25.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			570,793.29	503,177.29	-11.8%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,079.11	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	444,001.99	397,465.10	-10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	105,712.19	105,712.19	0.0%
Cafeteria Special Revenue	0000	9780	105,712.19	8.	
Cafeteria Special Revenue	0000	9780		05,712.19	
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
G. ASSETS					
Cash a) in County Treasury		9110	428,757.44		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	7,100.50		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	199,778.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	21,079.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			656,715.22		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	8,464.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	77,457.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			85,921.93		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			570,793.29		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	986,510.42	1,010,000.00	2.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			986,510.42	1,010,000.00	2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	85,975.74	90,500.00	5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,975.74	90,500.00	5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	230,472.66	238,500.00	3.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,433.65	1,000.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,338.45	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			234,244.76	239,500.00	2.2%
TOTAL, REVENUES			1,306,730.92	1,340,000.00	2.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	·	=	0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	440,688.45	452,002.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	85,993.72	79,665.00	-7.4%
Clerical, Technical and Office Salaries		2400	53,089.79	48,139.00	-9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			579,771.96	579,806.00	0.0%
EMPLOYEE BENEFITS				; 	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,739.03	68,171.00	3.7%
OASDI/Medicare/Alternative		3301-3302	40,987.96	44,019.00	7.4%
Health and Welfare Benefits		3401-3402	105,304.15	107,419.00	2.0%
Unemployment Insurance		3501-3502	295.27	288.00	-2.5%
Workers' Compensation		3601-3602	9,498.73	8,401.00	11.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			221,825.14	228,298.00	2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,959.22	10,800.00	35.7%
Noncapitalized Equipment		4400	39,014.14	4,000.00	-89.7%
Food		4700	441,853.33	458,000.00	3.7%
TOTAL, BOOKS AND SUPPLIES			488,826.69	472,800.00	-3.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURE	S				
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	5,350.93	9,500.00	77.59
Dues and Memberships		5300	460.75	1,200.00	160.49
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improve	ments	5600	7,964.82	13,600.00	70.89
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	56,589.21	33,500.00	-40.89
Communications		5900	480.00	480.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPE	NDITURES		70,845.71	58,280.00	-17.79
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Equipment		6400	61,196.40	0.00	-100.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			61,196.40	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Cos	ts)				
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indire	ect Costs)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS		0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	77,457.16	68,432.00	-11.79
(b) TOTAL, INTERFUND TRANSFERS OUT			77,457.16	68,432.00	-11.79
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					0.07
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	•	7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)		,	(77,457.16)	(68,432.00)	-11.79

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



PUPIL TRANSPORTATION EQUIPMENT FUND 2014-2015 Unaudited Actuals Summary

AUDITED	BEGINNING BALANCE	\$281,905
REVENUE		
REVENUE	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$708
	Total Revenues	\$708
EXPENDI'	TURES Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$50,786
	Total Expenditures	\$50,786
EXCESS (DEFICIENCY) OF REVENUES	(\$50,078
OTHER F	INANCING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
	Total Other Financing Sources/Uses	\$0
NET INCE	REASE (DECREASE) IN FUND	(\$50,078
		(,0.5)07
ENDING I	FUND BALANCE	\$231,827
COMPON	ENTS OF ENDING FUND BALANCE	_
COMPON	Reserved Amounts	
	Neserveu Amonnis	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	708.26	1,000.00	41.29
5) TOTAL, REVENUES			708.26	1,000.00	41.29
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,786.00	50,786.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,786.00	50,786.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		:	(50,077.74)	(49,786.00)	-0.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,077.74)	(49,786.00)	-0.6%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,905.12	231,827.38	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,905.12	231,827.38	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,905.12	231,827.38	-17.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			231,827.38	182,041.38	-21.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	
Stores		9/12	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	231,827.38	182,041.38	-21.5%
Pupil Transportation Equipment	0000	9780	231,827.38		
Pupil Transportation Equip	0000	9780	18	2,041.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	231,827.38		
Fair Value Adjustment to Cash in County Treasur	У	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			231,827.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30					

Description Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE		_		
All Other State Apportionments - Current Year	8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years	8319	0.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Interest	8660	708.26	1,000.00	41.29
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.09
Other Transfers of Apportionments				
From Districts or Charter Schools	8791	0.00	0.00	0.0%
From County Offices	8792	0.00	0.00	0.0%
From JPAs	8793	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		708.26	1,000.00	41.2%
FOTAL, REVENUES		708.26	1,000.00	41.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	its	5600	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.09
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	5,452.37	5,452.00	0.0%
Other Debt Service - Principal		7439	45,333.63	45,334.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		50,786.00	50,786.00	0.0%
TOTAL. EXPENDITURES			50,786.00	50,786.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		V			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS 2014-2015 Unaudited Actuals Summary

AUDITED BEGIN	NNING BALANCE	\$377,603
REVENUES		
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$1,513
Total	Revenues	\$1,513
EXPENDITURES	Certificated Salaries	¢o
	Classified Salaries	\$0 \$0
		•
	Employee Benefits Books and Supplies	\$0
		\$0
	Services, Other Operating Expenses Capital Outlay	\$0 \$0
	Other Outgoing	\$0
Total	Expenditures	\$0
1000		-
EXCESS (DEFICIE	NCY) OF REVENUES	\$1,513
OTHER FINANC	ING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	(\$11,900
Total	Other Financing Sources/Uses	(\$11,900)
NET INCDEACE	(DECREASE) IN FUND	(\$10,387
NET INCREASE	(DECREASE) IN FUND	(\$10,307)
ENDING FUND	BALANCE	\$367,216
COLUMN TO STATE OF THE STATE OF	OF TANDANG TIME BALANCE	
	OF ENDING FUND BALANCE	
	rved Amounts	
Othe	r Designated	367,2

0.5 /y			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,512.83	1,000.00	-33.9%
5) TOTAL, REVENUES			1,512.83	1,000.00	-33.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,512.83	1,000.00	-33.9%
D. OTHER FINANCING SOURCES/USES			7,0.2.00	.,,550.00	
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,900.00	0.00	-100.0%
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			(11,900.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,387.17)	1,000.00	-109.6%
F. FUND BALANCE, RESERVES			(10,005.17)	1,000.00	100.070
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	377,603.11	367,215.94	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			377,603.11	367,215.94	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			377,603.11	367,215.94	-2.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			367,215.94	368,215.94	0.3%
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	367,215.94	368,215.94	0.3%
Special Reserve for Non-Capital Outlay	0000	9780	367,215.94		
Special Reserve for Non-Capital Outlay	0000	9780		368,215.94	
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
G. ASSETS					
Cash a) in County Treasury		9110	544,755.71		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310			
6) Stores		9320	0.00		
		ĺ	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			544,755.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	177,539.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			177,539.77		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30					

Lake Tahoe Unified El Dorado County

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

09 61903 0000000 Form 17

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue			,		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,512.83	1,000.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,512.83	1,000.00	-33.9%
TOTAL, REVENUES			1,512.83	1.000.00	-33.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	Nesource codes	Object Codes	Oriaudited Actuals	Budget	Difference
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	11,900.00	0.00	-100.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,900.00	0.00	-100.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7651	0.00	0.00	0.0%
CONTRIBUTIONS			0:00	0.00	0.07
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
				3.33	J.076
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11 000 00)	0.00	400.00
(a - D + C - U + e)			(11,900.00)	0.00	-100.0%

SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has earmarked for the future cost of postemployment benefits.



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS 2014-2015 Unaudited Actuals Summary

AUDITED BEGINN	ING BALANCE	\$754
REVENUES		
REVENUES	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$2
Total R	evenues	\$2
EXPENDITURES	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$0
Total Expenditures		\$0
	,	
EXCESS (DEFICIENC	CY) OF REVENUES	\$2
OTHER FINANCIN	G SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
Total O	ther Financing Sources/Uses	\$0
NET INCREASE (D	PECREASE) IN FUND	\$2
ENDING FUND BA	LANCE	\$756
	F ENDING FUND BALANCE	
	d Amounts	.
Other L	Designated	\$ 756

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.10	0.00	-100.0%
5) TOTAL, REVENUES	·		2.10	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
D. OTHER FINANCING SOURCES/USES			2.10	0.00	100.0%
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		i	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	753.63	755.73	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753.63	755.73	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753.63	755.73	0.3%
2) Ending Balance, June 30 (E + F1e)			755.73	755.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
The state of the s		0,11	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	755.73	755.73	0.0%
Postemployment Benefits	0000	9780	755.73		
Postemployment Benefits	0000	9780	75	5.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	755.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			755.73		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			755.73		

Lake Tahoe Unified El Dorado County

		-			
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.10	0.00	-100.0%
TOTAL, REVENUES			2.10	0.00	-100.0%

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

BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

The fund is not used for any other purpose other than those for which the bonds were issued.



BUILDING FUND 2014-2015 Unaudited Actuals Summary

LCFF Sources Federal Revenues Other State Revenues Other Local Revenues venues	\$0 \$4,009
Federal Revenues Other State Revenues Other Local Revenues	\$0 \$0 \$4,009
Federal Revenues Other State Revenues Other Local Revenues	\$0 \$0 \$4,009
Other State Revenues Other Local Revenues	\$0 \$0 \$4,009 \$4,009
Other Local Revenues	\$4,009
venues	\$4,009
Certificated Salaries	\$0
Classified Salaries	\$142,625
Employee Benefits	\$46,009
Books and Supplies	\$4,217
Services, Other Operating Expenses	\$182,035
Capital Outlay	\$184,040
Other Outgoing	\$5,825,000
penditures	\$6,383,926
Y) OF REVENUES	(\$6,379,916
G SOURCES/USES	
·	\$0
	\$0
Other Sources	\$6,254,56 <u>5</u>
Other Uses	(\$261,925
her Financing Sources/Uses	\$5,992,640
ECREASE) IN FUND	(\$387,277
ANCE	\$1,301,980
	\$1,301,98
	Classified Salaries Employee Benefits Books and Supplies Services, Other Operating Expenses Capital Outlay Other Outgoing penditures Y) OF REVENUES G SOURCES/USES Transfers In Transfets Out Other Sources Other Uses ther Financing Sources/Uses ECREASE) IN FUND

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	4,009.43	2,000.00	-50.1%
5) TOTAL, REVENUES			4,009.43	2,000.00	-50.19
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	142,624.60	5,000.00	-96.5%
3) Employee Benefits		3000-3999	46,009.07	350.00	-99.2%
4) Books and Supplies		4000-4999	4,217.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	182,034.68	100,000.00	-45.1%
6) Capital Outlay		6000-6999	184,039.98	476,201.07	158.7%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,825,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			6,383,925.75	581,551.07	-90.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,379,916.32)	(579,551.07)	-90.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	6,254,564.50	0.00	-100.0%
b) Uses		7630-7699	261,925.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,992,639.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(387,276.82)	(579,551.07)	49.6%
F. FUND BALANCE, RESERVES		· .	•		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,777,494.30	1,301,980.49	-26.8%
b) Audit Adjustments		9793	(88,236.99)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,689,257.31	1,301,980.49	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,689,257.31	1,301,980.49	-22.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,301,980.49	722,429.42	-44.5%
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	1,301,980.49	722,429.42	-44.5%
Building	0000	9780	1,301,980.49		
Building	0000	9780	7	722,429.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,358,371.88		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		· · ·	1,358,371.88		
1. DEFERRED OUTFLOWS OF RESOURCES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
Accounts Payable		9500	6,391.39		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3030	56,391.39		
. DEFERRED INFLOWS OF RESOURCES			30,031.03		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,301,980.49		

Description	Resource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE			- Junger	
FEMA	8281	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
OTHER STATE REVENUE				
Tax Relief Subventions Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue County and District Taxes				
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.09/
Sales	0029	0.00	0.00	0.0%
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.0%
Interest	8660	4,009.43	2,000.00	-50.1%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		4,009.43	2,000.00	-50.1%
OTAL, REVENUES		4,009.43	2,000.00	-50.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,464.44	5,000.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	138,160.16	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,624.60	5,000.00	-96.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,223.62	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	10,200.14	275.00	-97.3%
Health and Welfare Benefits		3401-3402	9,232.00	0.00	-100.0%
Unemployment Insurance		3501-3502	71.33	5.00	-93.0%
Workers' Compensation		3601-3602	2,281.98	70.00	-96.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,009.07	350.00	-99.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,217.42	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,217.42	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	182,034.68	100,000.00	-45.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		182,034.68	100,000.00	-45.1%
CAPITAL OUTLAY					
Land		6100	(5,107.50)	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(32,774.41)	123,932.00	-478.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	221,921.89	352,269.07	58.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			184,039.98	476,201.07	158.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund		7405			
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,825,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		5,825,000.00	0.00	-100.0%
TOTAL EXPENDITURES			0.000.005		
TOTAL, EXPENDITURES			6,383,925.75	581,551.07	-90.9%

Unaudited Actuals Building Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	Hosbarec Godes	Object Oddes	Olladdited Actuals	buget	Dillerence
INTERFORD TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
8					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	6,254,564.50	0.00	-100.09
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0000	0.00	0.00	0.07
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			6,254,564.50	0.00	-100.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	261,925.00	0.00	-100.0%
(d) TOTAL, USES			261,925.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			5,992,639.50	0.00	-100.0%

CAPITAL FACILITIES DEVELOPER FEES

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District board of Education has adopted fees of \$2.24 for residential and \$.36 for commercial development.



CAPITAL FACILITIES FUND - DEVELOPER FEES 2014-2015 Unaudited Actuals Summary

AUDITED BEGI	NNING BALANCE	\$564,621
REVENUES	L CPP C	•
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues Other Local Revenues	\$0
Total	otner Local Revenues Il Revenues	\$501,949
lota	n kevenues	\$501,949
EXPENDITURES	5	
	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$3,890
	Capital Outlay	\$431,677
	Other Outgoing	\$0
Tota	ol Expenditures	\$435,568
DV0000 (DD0		
EXCESS (DEFIC	CIENCY)OF REVENUES	\$66,38
OTHER FINANC	CING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
Tota	nl Other Financing Sources/Uses	\$0
IPT INCREASE	(DECREACE) IN EIND	166-0
NET INCKEASE	(DECREASE) IN FUND	\$66,381
	BALANCE	\$631,003
ENDING FUND		
	OF ENDING FUND BALANCE	
	OF ENDING FUND BALANCE	

Description	Resource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	501,949.01	351,000.00	-30.19
5) TOTAL, REVENUES	-	501,949.01	351,000.00	-30.19
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	3,890.42	0.00	-100.09
6) Capital Outlay	6000-6999	431,677.22	0.00	-100.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		435,567.64	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		66,381.37	351,000.00	428.8
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,381.37	351,000.00	428.8%
F. FUND BALANCE, RESERVES			30,001.01	001,000.00	720.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	564,621.19	631,002.56	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			564,621.19	631,002.56	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			564,621.19	631,002.56	11.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			631,002.56	982,002.56	55.6%
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	631,002.56	982,002.56	55.6%
Capital Facilities	0000	9780	631,002.56		
Capital Facilities	0000	9780		982,002.56	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	631,502.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			631,502.56		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			500.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			631,002.56		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	58,451.00	50,000.00	-14.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	1,345.17	1,000.00	-25.7
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Feés		8681	442,152.84	300,000.00	-32.2
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			501,949.01	351,000.00	-30.1
OTAL, REVENUES			501,949.01	351,000.00	-30.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes Object Co	2014-15 des Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-54	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	3,890.42	0.00	-100.09
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES	3,890.42	2 0.00	-100.09
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	431,677.22	0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		431,677.22	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)	0.00	0.00	0.09
TOTAL, EXPENDITURES		435,567.64	0.00	-100.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
INTERPOND TRANSPERS IN		ŝ			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	0.0
SOURCES					
		:			
Proceeds Proceeds from Sale/Lease-					
Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0

COUNTY SCHOOL FACILITIES

With the passage of SB50, the State School Facilities fund was established pursuant to Education Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction and modernization projects.



COUNTY SCHOOL FACILIITES 2014-2015 Unaudited Actuals Summary

AUDITED	BEGINNING BALANCE	\$118
REVENUES		
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$0.32
	Total Revenues	\$0
EXPENDIT ¹	UDTC	
EAPENDIII	Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$0
	Capital Outlay	\$0
	Other Outgoing	\$0
	Total Expenditures	\$0
EXCESS (D	PEFICIENCY) OF REVENUES	\$0
OTHER FIN	NANCING SOURCES/USES	
	Transfers In	\$0
	Transfers Out	\$0
	Total Other Financing Sources/Uses	\$0
NET INCRI	EASE (DECREASE) IN FUND	\$0
ENDING F	UND BALANCE	\$119
COMPONE	ENTS OF ENDING FUND BALANCE	
COMIT ONL	Reserved Amounts	
	Restricted	119

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.32	0.00	-100.09
5) TOTAL, REVENUES			0.32	0.00	-100.09
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0,00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses		2000 200-			
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	440.00		
a) As of July 1 - Unaudited		9791	118.20	118.52	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118.20	118.52	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118.20	118.52	0.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			118.52	118.52	0.0%
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	
			0.00	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	118.52	118.52	0.0%
County School Facilities	0000	9780	118.52		
County School Facilities	0000	9780		118.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	118.52		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			118.52		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			118.52		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		=	0.00	0.00	0.09
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.32	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.32	0.00	-100.09
TOTAL, REVENUES			0.32	0.00	-100.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS		į			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Resou	rce Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3	0.00	0.00	0.0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.
Equipment Replacement	6500	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.1
				-

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS			20		
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund From: All Other Funds		2010	0.00		
From: All Other Funds		8913	0.00	0.00	0.0
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/				ľ	
County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

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

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY 2014-2015 Unaudited Actuals Summary

AUDITED BEGI	INNING BALANCE	\$918,216
REVENUES		
	LCFF Sources	\$0
	Federal Revenues	\$0
	Other State Revenues	\$0
	Other Local Revenues	\$34,383
Tota	nl Revenues	\$34,383
EXPENDITURES	S Certificated Salaries	\$0
	Classified Salaries	\$0
	Employee Benefits	\$0
	Books and Supplies	\$0
	Services, Other Operating Expenses	\$2,497
	Capital Outlay	\$346,697
	Other Outgoing	\$0
Tota	al Expenditures	\$349,195
EXCESS (DEFIC	CIENCY) OF REVENUES	(\$314,812
OTHER FINAN	CING SOURCES/USES	
	Transfers In	
	Transfers Out	(\$347,784
Tota	al Other Financing Sources/Uses	(\$347,784
NET INCREASE	E (DECREASE) IN FUND	(\$662,596
ENDING FUND	BALANCE	\$255,620
COMPONENTS	OF ENDING FUND BALANCE	
	erved Amounts	
Rese		_
	ricted	\$ 92,726

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	34,383.13	1,000.00	-97.19
5) TOTAL, REVENUES			34,383.13	1,000.00	-97.19
B. EXPENDITURES		9			
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	2,497.17	0.00	-100.0%
6) Capital Outlay		6000-6999	346,697.48	0.00	-100.09
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	0.09
9) TOTAL, EXPENDITURES			349,194.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		S .	(314,811.52)	1,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	347,784.48	0.00	-100.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(347,784.48)	0.00	-100.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(662,596.00)	1,000.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				_	
a) As of July 1 - Unaudited		9791	918,215.50	255,619.50	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			918,215.50	255,619.50	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,215.50	255,619.50	-72.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Nanaparately.			255,619.50	256,619.50	0.4%
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	92,726.35	92,726.35	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	162,893.15	163,893.15	0.6%
Special Reserve for Capital Outlay Projects	0000	9780	162,893.15		
Special Reserve for Capital Outlay Projects	0000	9780	SA 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	163,893.15	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks	9110 9111	255,353.84	
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		255,353.84	
	9111		
b) in Banks		0.00	
.,	9120	0.00	
c) in Revolving Fund	9130	0.00	
d) with Fiscal Agent	9135	0.00	
e) collections awaiting deposit	9140	0.00	
2) Investments	9150	0.00	
3) Accounts Receivable	9200	0.00	
4) Due from Grantor Government	9290	0.00	
5) Due from Other Funds	9310	0.00	
6) Stores	9320	0.00	
7) Prepaid Expenditures	9330	0.00	
8) Other Current Assets	9340	0.00	
9) TOTAL, ASSETS		255,353.84	
. DEFERRED OUTFLOWS OF RESOURCES			
1) Deferred Outflows of Resources	9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS		0.00	
LIABILITIES			
1) Accounts Payable	9500	(265.66)	
2) Due to Grantor Governments	9590	0.00	
3) Due to Other Funds	9610	0.00	
4) Current Loans	9640	0.00	
5) Unearned Revenue	9650	0.00	
6) TOTAL, LIABILITIES		(265.66)	
DEFERRED INFLOWS OF RESOURCES			
1) Deferred Inflows of Resources	9690	0.00	
2) TOTAL, DEFERRED INFLOWS		0.00	
FUND EQUITY			
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		255,619.50	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue				Ξ.	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,058.13	1,000.00	-5.5%
Net Increase (Decrease) in the Fair Value of Invest	ments	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33,325.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,383.13	1,000.00	-97.1%
TOTAL, REVENUES			34,383.13	1,000.00	-97.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description R	esource Codes Object Co		4-15 ed Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.09
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-54	50	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	77.7	0.00	0.00	0.09
Transfers of Direct Costs	5710		0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		2,497.17	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITION			2,497.17	0.00	-100.09
CAPITAL OUTLAY	51120		2,437.17	0.00	-100.07
Land	6100		231,404.34	0.00	-100.0%
Land Improvements	6170	,	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		115,293.14	0.00	-100.0%
Books and Media for New School Libraries	3200		110,230.14	0.00	-100.07
or Major Expansion of School Libraries	6300		0.00	0.00	0.09
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			346,697.48	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	7014		0.00	0.00	
	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.09
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service	7.22				<i>-</i>
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			349,194.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	347,784.48	0.00	-100.09
(b) TOTAL, INTERFUND TRANSFERS OUT			347,784.48	0.00	-100.0

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
COTAL OTHER SINANCING COURCES					
「OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(347,784.48)	0.00	-100.0

Foundation Account "Tahoe Trout Farm Scholarship"

Longtime resident and owner of the Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her Will, she donated \$100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a Foundation Fund.



FOUNDATION PRIVATE - PURPOSE TRUST FUND 2014-2015 Unaudited Actuals Summary

AUDITED BEGI	NNING NET POSITION		\$100,309
REVENUES			
	LCFF Sources		\$0
	Federal Revenues		\$0
	Other State Revenues		\$0
	Other Local Revenues		\$24
Tota	l Revenues		\$24
EXPENDITURES			
	Certificated Salaries		\$0
	Classified Salaries		\$0
	Employee Benefits		\$0
	Books and Supplies		\$0
	Services, Other Operating Expenses		\$0
	Capital Outlay		\$0
	Other Outgoing		\$0
Tota	l Expenditures		\$0
EXCESS (DEFIC	CIENCY) OF REVENUES		\$24
OTHER EINANG	CINIC COMPORCIMERO		
OTHER FINANC	CING SOURCES/USES Transfers In		
	Transfers In Transfers Out		\$0
Total	of Other Financing Sources/Uses		\$0 \$0
1 OLA	in Other Thianeling Sources, ases		
NET INCREASE	(DECREASE) IN FUND		\$24
ENDING NET P	POSITION		\$100,334
COMPONENTS	OF ENDING FUND BALANCE		
	erved Amounts		
	ricted	\$	_
	er Designated	Ψ	100,334

Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24.42	100.00	309.5%
5) TOTAL, REVENUES			24.42	100.00	309.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			24.42	100.00	309.5%
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		ĺ			
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%

Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			24.42	100.00	309.5%
F. NET POSITION			27.72	100.00	309.376
Beginning Net Position a) As of July 1 - Unaudited		9791	100,309.49	100,333.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,309.49	100,333.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,309.49	100,333.91	0.0%
2) Ending Net Position, June 30 (E + F1e)			100,333.91	100,433.91	0.1%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.00/
b) Restricted Net Position		9796	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,333.91	100,433.91	0.1%

Description R	esource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	100,333.90		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			100,333.90		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(0.01)		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(0.01)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			100,333.91		

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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24.42	100.00	309.5%
Net Increase (Decrease) in the Fair Value of Investments	į	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24.42	100.00	309.5%
TOTAL, REVENUES			24.42	100.00	309.5%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		0.00	0.00	0.09
DEPRECIATION			:		
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION	<u>-</u>		0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.09
TOTAL, EXPENSES			0.00	0.00	0.0%

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

ADA

The State of California funds school districts based on student attendance, also known as Average Daily Attendance (ADA), at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.



	2014-	15 Unaudited	Actuals	2015-16 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,627.73	3,627.73	3,627.73	3,637.00	3,637.00	3,637.00
Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day	3,021.73	3,027.73	3,027.73	3,037.00	3,037.00	3,037.00
School (ADA not included in Line A1 above) 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3) 5. District Funded County Program ADA a. County Community Schools per EC 1981(a)(b)&(d) b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs:	3,627.73	3,627.73	3,627.73	3,637.00	3,637.00	3,637.00
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities	3,627.73	3,627.73	3,627.73	3,637.00	3,637.00	3,637.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MISCELLANEOUS

- → Certification
- → Categoricals
- \rightarrow CEA
- → Lottery Report
- \rightarrow Summary of Interfund Activities
- → GANN Limit
- → Indirect Cost
- → NCMOE



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COLUMN TER ACTUAL ENLANGUAL DEPORT		
UNAUDITED ACTUAL FINANCIAL REPORT:		
To the County Superintendent of Schools:		
2014-15 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby a the school district pursuant to Education Code Section	pproved and filed by the governing board of	
Signed	Date of Meeting: Sep 08, 2015	
Clerk/Secretary of the Governing Board (Original signature required)	· · · · · · · · · · · · · · · · · · ·	
To the Superintendent of Public Instruction:		
2014-15 UNAUDITED ACTUAL FINANCIAL REPOR	· · · · · · · · · · · · · · · · · · ·	
Signed	Date:	
County Superintendent/Designee (Original signature required)		
For additional information on the unaudited actual re	ports, please contact:	
For additional information on the unaudited actual re	ports, please contact: For School District:	
For County Office of Education:	For School District:	
For County Office of Education: Roslynne Manansala-Smith	For School District: Billy Wessell	
For County Office of Education: Roslynne Manansala-Smith Name	For School District: Billy Wessell Name	
For County Office of Education: Roslynne Manansala-Smith Name Director of External Business Services	For School District: Billy Wessell Name Chief Business Operations Off	
For County Office of Education: Roslynne Manansala-Smith Name Director of External Business Services Title 530 295-2214 Telephone	For School District: Billy Wessell Name Chief Business Operations Off Title 530 541-2850 Telephone	
For County Office of Education: Roslynne Manansala-Smith Name Director of External Business Services Title 530 295-2214	For School District: Billy Wessell Name Chief Business Operations Off Title 530 541-2850	
For County Office of Education: Roslynne Manansala-Smith Name Director of External Business Services Title 530 295-2214 Telephone	For School District: Billy Wessell Name Chief Business Operations Off Title 530 541-2850 Telephone	

Lake Tahoe Unified El Dorado County

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

09 61903 0000000 Form CA

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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	61.58%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of	
ž.	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$21,916,329.43
	Appropriations Subject to Limit	\$21,916,329.43
-	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	4.43%
	Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:	
Ĭ	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

2014/2015 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

d
Local
7
01
-
31.00
31.00
-
24.00
31.00
-
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69.44
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52.42
92.98)
22.00
92.98
10 50
18.58
18.58
. 0.00
52.42

Def Rev or AR should agree with Fund Bal in QSS

carryover 15% max. (thru Sept)

2014/2015 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

	Spec Ed	Spec Ed	I	
	Mental	Presch Staff	Spec Ed Early	Voc Ed
FEDERAL PROGRAM NAME	Health	Dev	Incentive	Program
FEDERAL CATEGORICAL #	ricaliii	84.173A	84.0181	84.048A
RESOURCE CODE	3327	3345	3385	3550
REVENUE OBJECT/GOAL	8182/5001	8182/5001	8182/5001	8290
DESCRIPTION/GRANT PERIOD	0102/3001	8182/3001	0102/3001	0290
Indirect Rate to Use				
AWARD				
	04.550.75	222.22		
1. Prior Year Carryover	31,552.75	269.33	-	04.400.00
2.a.Current Year Award	42,667.00	1,000.00	80,418.00	31,126.00
b. Transferability (NCLB)				
c. Adj Curr Yr Award	40.007.00	4 000 00	00.440.00	04.400.00
(sum lines 2a and 2b)	42,667.00	1,000.00	80,418.00	31,126.00
3. Required Matching Funds or				
Other			-	
4. Total Available Award				
(sum lines 1, 2c, & 3)	74,219.75	1,269.33	80,418.00	31,126.00
REVENUES				
5. Revenue Deferred from Prior				
Year	-	-	-	-
6. Cash Received in Current Year	21,335.10	269.33	9,444.40	27,936.17
7. Contributed Matching Funds			-	
8. Total Available				
(sum lines 5, 6, & 7)	21,335.10	269.33	9,444.40	27,936.17
EXPENDITURES				
Donor-Authorized Expend	51,553.12	599.29	80,418.00	31,126.00
10. Non Donor-Authorized				
Expenditures				
11. Total Expenditures				
(sum line 9 plus line 10)	51,553.12	599.29	80,418.00	31,126.00
12. Amounts included in Line 6				
above for Prior Year Adm				-
13. Calculation of Deferred				
Revenue or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	(30,218.02)	(329.96)	(70,973.60)	(3,189.83)
a. Deferred Revenue		-		-
b. Accounts Payable				
c. Accounts Receivable	30,218.02	329.96	70,973.60	3,189.83
14. Unused Grant Award Calc				
(line 4 minus line 9)	22,666.63	670.04	-	-
15. If carryover is allowed, enter				
line 14 amount here	22,666.63	670.04	-	
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	51,553.12	599.29	80,418.00	31,126.00
Def Rev or AR should agree with				

Def Rev or AR should agree with Fund Bal in QSS

\$35 13/14 Entl Decrease

2014/2015 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title II Part A	Title III	Title III Part A	TOTAL
FEDERAL CATEGORICAL #	84.367	84.365	84.365	
RESOURCE CODE	4035	4201	4203	
REVENUE OBJECT/GOAL	8290	8290	8290	
DESCRIPTION/GRANT PERIOD	Teach Qual	Immigrant	LEP	
Indirect Rate to Use				
AWARD				
Prior Year Carryover	6,864.85	7,123.24	31,218.27	260,982.48
2.a.Current Year Award	189,428.00	-	113,229.00	2,083,751.00
b. Transferability (NCLB)				-
c. Adj Curr Yr Award	400 400 00		442 220 00	0.000.754.00
(sum lines 2a and 2b) 3. Required Matching Funds or	189,428.00	<u>-</u>	113,229.00	2,083,751.00
Other				
4. Total Available Award	-			-
(sum lines 1, 2c, & 3)	196,292.85	7,123.24	144,447.27	2,344,733.48
REVENUES	100,202.00	7,120.24	144,447.27	2,044,700.40
5. Revenue Deferred from Prior				
Year	_	2,575.65	_	2,575.65
1.00.		2,070.00		2,010.00
6. Cash Received in Current Year	178,528.85	-	103,270.27	1,481,529.43
7. Contributed Matching Funds	· -		,	-
8. Total Available				
(sum lines 5, 6, & 7)	178,528.85	2,575.65	103,270.27	1,484,105.08
EXPENDITURES				
9. Donor-Authorized Expend	183,788.80	3,923.10	105,891.50	2,079,156.56
10. Non Donor-Authorized				
Expenditures				-
11. Total Expenditures				
(sum line 9 plus line 10)	183,788.80	3,923.10	105,891.50	2,079,156.56
12. Amounts included in Line 6				
above for Prior Year Adm 13. Calculation of Deferred				-
Revenue or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	(5,259.95)	(1,347.45)	(2,621.23)	(595,051.48)
a. Deferred Revenue	(5,259.95)	(1,347.43)	(2,021.23)	(595,051.46)
b. Accounts Payable	_			_
c. Accounts Receivable	5,259.95	1,347.45	2,621.23	595,051.48
14. Unused Grant Award Calc	0,200.00	1,017.10	2,021.20	000,001.10
(line 4 minus line 9)	12,504.05	3,200.14	38,555.77	265,576.92
15. If carryover is allowed, enter	,		,	
line 14 amount here	12,504.05	3,200.14	38,555.77	265,576.92
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	183,788.80	3,923.10	105,891.50	2,079,156.56

Def Rev or AR should agree with Fund Bal in QSS

\$9123 13/14 Entl Increase

2014/2015 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

	A () · · · O · l · · · · l	I	0		
	After School		Spec Ed	0 51	1A/ 1 1 111
	Ed & Safety	Early Mental	State	Spec Ed	Workability
STATE PROGRAM NAME	ASES	Health	Preschool	Infant.	STMS/STHS
	PCA 23939	PCA 10028	PCA 25228	84.027A	
RESOURCE CODE	6010	6250	6513	6515	6520
REVENUE OBJECT/GOAL	8590	8590	8590	8590/5710	8590/5001
LOCAL DESCRIPTION					1541/1540
Indirect Rate to Charge					
AWARD					
Prior Year Carryover	-	25,753.03	1,013.80	1,803.82	3,825.61
2.a.Current Year Award	293,110.25	-	-	2,080.00	106,669.00
b. Transferability (NCLB)					
c. Adj Curr Yr Award					
(sum lines 2a and 2b)	293,110.25	-	-	2,080.00	106,669.00
3. Required Matching					
Funds/Other		-			
4. Total Available Award					
(sum lines 1, 2c, & 3)	293,110.25	25,753.03	1,013.80	3,883.82	110,494.61
REVENUES					
5. Revenue Deferred from Prior					
Year	-	25,753.03	-	-	-
6. Cash Received in Current Year	263,799.22	-	1,013.80	1,803.82	48,089.49
7. Contributed Matching Funds		-			
8. Total Available					
(sum lines 5, 6, & 7)	263,799.22	25,753.03	1,013.80	1,803.82	48,089.49
EXPENDITURES					
9. Donor-Authorized Expend	293,110.25	-	1,013.80	1,803.82	105,192.71
10. Non Donor-Authorized				·	·
Expenditures		-			
11. Total Expenditures					
(sum line 9 plus line 10)	293,110.25	-	1,013.80	1,803.82	105,192.71
12. Amounts included in Line 6				-	·
above for Prior Year Adm					
13. Calculation of Deferred					
Revenue or A/P, & A/R amounts					
(line 8 minus line 9 plus line 12)	(29,311.03)	25,753.03	-	-	(57,103.22)
a. Deferred Revenue	, , , , , , , , , , , , , , , , , , , ,	25,753.03	-	-	, , , , , ,
b. Accounts Payable		,			
c. Accounts Receivable	29,311.03		-	-	57,103.22
14. Unused Grant Award Calc	, = = = =				,
(line 4 minus line 9)	-	25,753.03	-	2,080.00	5,301.90
15. If carryover is allowed, enter		,		,	,
line 14 amount here	-	25,753.03	-	2,080.00	5,301.90
16. Reconciliation of Revenue		2, 22.20		,:::::0	2,221120
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	293,110.25	_	1,013.80	1,803.82	105,192.71
		<u> </u>	.,510.00	.,500.02	

2014/2015 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

	Spec Ed		
	Low	Spec Ed	
STATE DROCDAM NAME	_		TOTAL
STATE PROGRAM NAME	Incidence	Inservice	TOTAL
DECOURCE CORE	84.027A	84.027	
RESOURCE CODE	6530	6535	
REVENUE OBJECT/GOAL	8590/5001	8590/5001	
LOCAL DESCRIPTION			
Indirect Rate to Charge			
AWARD			
Prior Year Carryover	-	2,632.95	35,029.21
2.a.Current Year Award	-	-	401,859.25
b. Transferability (NCLB)			-
c. Adj Curr Yr Award			
(sum lines 2a and 2b)	-	-	401,859.25
3. Required Matching			ŕ
Funds/Other	8,273.22	6,150.00	14,423.22
4. Total Available Award		-,	, -
(sum lines 1, 2c, & 3)	8,273.22	8,782.95	451,311.68
REVENUES	0,210122	0,10=100	101,011100
5. Revenue Deferred from Prior			
Year	_	_	25,753.03
			20,700.00
6. Cash Received in Current Year	(315.36)	(5,152.42)	309,238.55
7. Contributed Matching Funds	8,588.58	13,935.37	22,523.95
8. Total Available	0,300.30	15,955.57	22,323.93
(sum lines 5, 6, & 7)	8,273.22	8,782.95	357,515.53
EXPENDITURES	0,27 3.22	0,702.33	337,313.33
9. Donor-Authorized Expend	8,273.22	8,782.95	418,176.75
10. Non Donor-Authorized	0,213.22	0,702.93	410,170.73
Expenditures			
			-
11. Total Expenditures	0.070.00	0.700.05	440 470 75
(sum line 9 plus line 10) 12. Amounts included in Line 6	8,273.22	8,782.95	418,176.75
labove for Prior Year Adm			
13. Calculation of Deferred			-
Revenue or A/P, & A/R amounts			(00.004.00)
(line 8 minus line 9 plus line 12)	-	-	(60,661.22)
a. Deferred Revenue	-	-	25,753.03
b. Accounts Payable	-		-
c. Accounts Receivable	-	-	86,414.25
14. Unused Grant Award Calc			
(line 4 minus line 9)	-	-	33,134.93
15. If carryover is allowed, enter			
line 14 amount here	-	-	33,134.93
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	(315.36)	(5,152.42)	395,652.80

2014/2015 Unaudited Actuals FEDERAL AWARDS

FEDERAL PROGRAM NAME	Medi-Cal	TOTAL
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION		
Indirect Rate to Charge		
AWARD		
Prior Year Restricted Ending		
Balance	260,236.84	260,236.84
2.Current Year Award	125,120.44	125,120.44
3. Required Matching Funds/Other		-
4. Total Available Award (sum		
lines 1, 2, & 3)	385,357.28	385,357.28
REVENUES		
5. Cash Received in Current Year	80,281.31	80,281.31
6. Amounts Included in Line 5 for Prior		
Year Adjustments	-	-
7. a. Accounts Receivable (Payable)		
(line 2 minus lines 5 & 6)	44,839.13	44,839.13
b. Non-current Accounts Receivable		-
c. Current Accounts Receivable		
(line 7a minus line 7b)	44,839.13	44,839.13
8. Contributed Matching Funds	-	-
9. Total Available	405 400 44	405 400 44
(sum lines 5, 7c, & 8) EXPENDITURES	125,120.44	125,120.44
10. Donor-Authorized Expend	100,973.05	100,973.05
11. Non Donor-Authorized		
Expenditures		-
12. Total Expenditures	400.070.05	400.070.05
(sum line 10 plus line 11) RESTRICTED ENDING BALANCE	100,973.05	100,973.05
13. Current Year		
(line 4 minus line 10)	284,384.23	284,384.23

2014/2015 Unaudited Actuals STATE AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

		Education	CA Clean	D	
OTATE DD0000A44A44		Protection	Energy Jobs	Restr Lottery	0 51 00 0
STATE PROGRAM NAME	Unrestr Lottery	Account	Act	Instr Mtls	Sp Ed - State
STATE ID NUMBER					
RESOURCE CODE	1100	1400	6230	6300	6500
REVENUE OBJECT	8560	8012	8590	8590	8590
LOCAL DESCRIPTION					
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	-	-	99,897.85	118,341.55	126,442.49
2.Current Year Award	554,188.00	3,518,081.00	-	196,472.00	2,158,103.00
3. Required Matching Funds/Other	-	17,275.00	-	-	983,552.42
4. Total Available Award (sum					
lines 1, 2, & 3)	554,188.00	3,535,356.00	99,897.85	314,813.55	3,268,097.91
REVENUES					
5. Cash Received in Current Year	343,913.31	3,518,081.00	-	63,193.73	2,158,103.00
6. Amounts Included in Line 5 for Prior					
Year Adjustments	-	-	-	-	-
7. a. Accounts Receivable (Payable)					
(line 2 minus lines 5 & 6)	210,274.69	-	-	133,278.27	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	210,274.69	-	-	133,278.27	-
8. Contributed Matching Funds	-	17,275.00	-	-	983,552.42
9. Total Available					
(sum lines 5, 7c, & 8)	554,188.00	3,535,356.00	-	196,472.00	3,141,655.42
EXPENDITURES					
10. Donor-Authorized Expend	554,188.00	3,535,356.00	600.00	163,489.35	3,136,611.87
11. Non Donor-Authorized		-			
Expenditures					-
12. Total Expenditures					
(sum line 10 plus line 11)	554,188.00	3,535,356.00	600.00	163,489.35	3,136,611.87
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	-	Charles Aird	99,297.85	151,324.20	131,486.04

State Aid Prior Year

2014/2015 Unaudited Actuals STATE AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

1		ı		1
	Sp Ed - State	Sp Ed - Mental		
STATE PROGRAM NAME	Infant	Health Svcs	QEIA	Common Core
STATE ID NUMBER				
RESOURCE CODE	6510	6512	7400	7405
REVENUE OBJECT	8311	8590	8590	8590
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending				
Balance	97,508.45	174,269.59	-	502,350.76
2.Current Year Award	80,536.00	213,575.83	434,381.00	-
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum				
lines 1, 2, & 3)	178,044.45	387,845.42	434,381.00	502,350.76
REVENUES			·	
5. Cash Received in Current Year	80,536.00	176,042.83	434,381.00	-
6. Amounts Included in Line 5 for Prior				
Year Adjustments	-	-		
7. a. Accounts Receivable (Payable)				
(line 2 minus lines 5 & 6)	-	37,533.00	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	37,533.00	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	80,536.00	213,575.83	434,381.00	-
EXPENDITURES				
10. Donor-Authorized Expend	65,169.00	387,845.42	434,381.00	502,350.76
11. Non Donor-Authorized				
Expenditures	-			
12. Total Expenditures				
(sum line 10 plus line 11)	65,169.00	387,845.42	434,381.00	502,350.76
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	112,875.45	-	-	-

2014/2015 Unaudited Actuals STATE AWARDS REVENUES AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

i		
	Routine	
	Restricted	
STATE PROGRAM NAME	Maint	TOTAL
STATE ID NUMBER		
RESOURCE CODE	8150	
REVENUE OBJECT		
LOCAL DESCRIPTION		
Indirect Rate to Charge		
AWARD		
Prior Year Restricted Ending		
Balance	-	1,118,810.69
2.Current Year Award	-	7,155,336.83
3. Required Matching Funds/Other	881,808.69	1,882,636.11
4. Total Available Award (sum	,	, ,
lines 1, 2, & 3)	881,808.69	10,156,783.63
REVENUES		
5. Cash Received in Current Year	-	6,774,250.87
6. Amounts Included in Line 5 for Prior		
Year Adjustments		-
7. a. Accounts Receivable (Payable)		
(line 2 minus lines 5 & 6)	-	381,085.96
b. Non-current Accounts Receivable		-
c. Current Accounts Receivable		
(line 7a minus line 7b)	-	381,085.96
8. Contributed Matching Funds	881,808.69	1,882,636.11
9. Total Available	,	, ,
(sum lines 5, 7c, & 8)	881,808.69	9,037,972.94
EXPENDITURES		
10. Donor-Authorized Expend	881,808.69	9,661,800.09
11. Non Donor-Authorized		
Expenditures	-	-
12. Total Expenditures		
(sum line 10 plus line 11)	881,808.69	9,661,800.09
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	-	494,983.54

2014/2015 Unaudited Actuals LOCAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOGUL BROOK WAYNE	McKinney-	BTSA	TUPE	
LOCAL PROGRAM NAME	Vento	0000	0007	TOTAL
RESOURCE CODE	9022	9023	9037	
REVENUE OBJECT LOCAL DESCRIPTION	8285	8285	8677	
Indirect Rate to Charge				
AWARD				
Prior Year Carryover	-	-	-	-
2.a.Current Year Award	11,534.00	19,320.00	509.32	30,854.00
b. Transferability (NCLB)				-
c. Adj Curr Yr Award				
(sum lines 2a and 2b)	11,534.00	19,320.00	509.32	30,854.00
3. Required Matching				
Funds/Other		-	-	-
4. Total Available Award	44.504.00	40.000.00	500.00	00.054.00
(sum lines 1, 2c, & 3)	11,534.00	19,320.00	509.32	30,854.00
REVENUES				
5. Revenue Deferred from Prior				
Year	-	-	-	-
6. Cash Received in Current Year	11,534.00	5,072.80	_	16,606.80
7. Contributed Matching Funds	11,001.00	0,012.00		-
8. Total Available				
(sum lines 5, 6, & 7)	11,534.00	5,072.80	_	16,606.80
EXPENDITURES	11,001100	0,012100		,
9. Donor-Authorized Expend	11,534.00	5,072.80	509.32	16,606.80
10. Non Donor-Authorized	11,001.00	0,012.00	000.02	10,000.00
Expenditures				_
11. Total Expenditures				
(sum line 9 plus line 10)	11,534.00	5,072.80	509.32	16,606.80
12. Amounts included in Line 6	,	,		,
above for Prior Year Adm				-
13. Calculation of Deferred				
Revenue or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	-	-	(509.32)	-
a. Deferred Revenue				-
b. Accounts Payable		-	-	-
c. Accounts Receivable	-	-	509.32	-
14. Unused Grant Award Calc				
(line 4 minus line 9)		14,247.20		14,247.20
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)	11,534.00	5,072.80	509.32	16,606.80

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

	Donations	Donations	Donations	Donations
LOCAL PROGRAM NAME	Mt. Tallac	Bijou	LTESMS	Sierra House
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT	3010	3010	3010	3010
LOCAL DESCRIPTION	0103	0103	0103	0103
Indirect Rate to Charge	0103	0100	0100	0105
AWARD				
Prior Year Restricted Ending				
Balance	1 005 00	(72.62)	1 225 02	1 210 20
2.Current Year Award	1,805.92 318.46	(73.63) 4,017.02	1,335.83 4,832.28	1,318.30 622.00
3. Required Matching Funds/Other	310.40	4,017.02	4,032.20	022.00
4. Total Available Award (sum		-	60.65	
lines 1, 2, & 3)	2,124.38	3,943.39	6,228.76	1,940.30
REVENUES	2,124.30	5,945.59	0,220.70	1,340.30
5. Cash Received in Current Year	318.46	4.047.00	4 022 20	622.00
6. Amounts Included in Line 5 for Prior	310.40	4,017.02	4,832.28	622.00
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)				
b. Non-current Accounts Receivable	-	-		-
c. Current Accounts Receivable				
(line 7a minus line 7b)	_	_	_	_
8. Contributed Matching Funds	_		60.65	_
9. Total Available			00.03	
(sum lines 5, 7c, & 8)	318.46	4,017.02	4,892.93	622.00
EXPENDITURES	0.00	.,00_	.,002.00	0==:00
10. Donor-Authorized Expend	200.00	963,22	4,950.91	375.13
11. Non Donor-Authorized	200.00	300.22	1,555.51	373.10
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	200.00	963.22	4,950.91	375.13
RESTRICTED ENDING BALANCE		,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	713110
13. Current Year				
(line 4 minus line 10)	1,924.38	2,980.17	1,277.85	1,565.17
1 :	.,	_,	\$60.65 Tfr fm	.,

\$60.65 Tfr fm 0405 5th Gr Disney

	Danations	Danatiana	Danations	Danatiana
LOCAL DROODAM NAME	Donations	Donations	Donations	Donations
LOCAL PROGRAM NAME	Tahoe Vly	STMS	STHS	Bd-010
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT LOCAL DESCRIPTION	0400	0400	0400	0400
	0103	0103	0103	0103
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	4,566.30	3,097.86	2,275.71	94.35
2.Current Year Award	446.00	2,126.09	1,857.14	-
3. Required Matching Funds/Other	-	-	-	
4. Total Available Award (sum				
lines 1, 2, & 3)	5,012.30	5,223.95	4,132.85	94.35
REVENUES				
5. Cash Received in Current Year	446.00	2,126.09	1,857.14	-
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	
9. Total Available				
(sum lines 5, 7c, & 8)	446.00	2,126.09	1,857.14	-
EXPENDITURES		·		
10. Donor-Authorized Expend	1,565.89	1,434.64	3,436.12	_
11. Non Donor-Authorized	.,	.,	-, ··-	
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	1,565.89	1,434.64	3,436.12	_
RESTRICTED ENDING BALANCE	,,,,,,,,,	, 10 110 1	-,	
13. Current Year				
(line 4 minus line 10)	3,446.41	3,789.31	696.73	94.35
· · · · · · · /	-,	-,	, , , , ,	22

	i			1
	Donations	Donations	Donations	Donations
LOCAL PROGRAM NAME	Supt-011	SpecEd-015	Tech-017	Districtwide
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0103	0103	0103	0103
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	47.72	51.89	44.59	2,222.96
2.Current Year Award	-	-	-	-
3. Required Matching Funds/Other				-
4. Total Available Award (sum				
lines 1, 2, & 3)	47.72	51.89	44.59	2,222.96
REVENUES				
5. Cash Received in Current Year	-	-	-	-
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				-
9. Total Available				
(sum lines 5, 7c, & 8)	-	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	-	-	_	-
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	-	-	-	-
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	47.72	51.89	44.59	2,222.96

Recycle Prgm					
Recycle Prgm					
LTESMS STHS STHS Bijou			Recycle		PALS
RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge ### AWARD 1. Prior Year Restricted Ending Balance 2. Current Year Award 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2, & 3) **REVENUES** 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) **EXPENDITURES** 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures (sum line 10 plus line 11) **RESTRICTED ENDING BALANCE** 90.10 9010 108 692.30 - - - - - - - - - - - - -		Recycle Prgm	Prgm	Culinary Arts	Reading Prg
REVENUE OBJECT LOCAL DESCRIPTION 0104 0104 0104 0138 0300 Indirect Rate to Charge AWARD 1. Prior Year Restricted Ending Balance 2. Current Year Award 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2, & 3) REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9.0.81 - 692.30 - 692.30 - 692.30 - 692.30 - 692.30 - 692.30 - 692.30 - 692.30 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7	LOCAL PROGRAM NAME	LTESMS	STHS	STHS	Bijou
DOCAL DESCRIPTION	RESOURCE CODE	9010	9010	9010	9010
Indirect Rate to Charge	REVENUE OBJECT				
AWARD 1. Prior Year Restricted Ending Balance 2. Current Year Award 3. Required Matching Funds/Other 4. Total Available Award lines 1, 2, & 3) REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 13. Current Year	LOCAL DESCRIPTION	0104	0104	0138	0300
1. Prior Year Restricted Ending Balance	Indirect Rate to Charge				
Balance 2.Current Year Award 90.81 - 692.30 - 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2, & 3) 622.00 46.97 4,512.30 422.00	AWARD				
2.Current Year Award 3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2, & 3) REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expend 22. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 13. Current Year	1. Prior Year Restricted Ending				
3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2, & 3) REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 90.81	Balance	531.19	46.97	3,820.00	422.00
4. Total Available Award (sum lines 1, 2, & 3) REVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expend Expenditures 12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 13. Current Year	2.Current Year Award	90.81	-	692.30	-
Innes 1, 2, & 3)				-	
## SEVENUES 5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6)	`				
5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 13. Current Year		622.00	46.97	4,512.30	422.00
6. Amounts Included in Line 5 for Prior Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6)	REVENUES				
Year Adjustments 7. a. Accounts Receivable (line 2 minus lines 5 & 6)	5. Cash Received in Current Year	90.81	-	692.30	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	6. Amounts Included in Line 5 for Prior				
Cline 2 minus lines 5 & 6)	Year Adjustments				
b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 13. Current Year	7. a. Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 1	(line 2 minus lines 5 & 6)	-	-	-	-
(line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE	b. Non-current Accounts Receivable				
8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8) 90.81 - 692.30 - EXPENDITURES 10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) - 46.97 RESTRICTED ENDING BALANCE 13. Current Year	c. Current Accounts Receivable				
9. Total Available (sum lines 5, 7c, & 8) 90.81 - 692.30 - EXPENDITURES 10. Donor-Authorized Expend - 46.97 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) - 46.97 RESTRICTED ENDING BALANCE 13. Current Year	(line 7a minus line 7b)	-	-	-	-
(sum lines 5, 7c, & 8) 90.81 - 692.30 - EXPENDITURES - 46.97 - - 10. Donor-Authorized Expend - 46.97 - - 11. Non Donor-Authorized Expenditures - - - - 12. Total Expenditures (sum line 10 plus line 11) - 46.97 - - 13. Current Year - - - - - -				1	
EXPENDITURES 10. Donor-Authorized Expend - 46.97 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) - 46.97 RESTRICTED ENDING BALANCE 13. Current Year					
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE 13. Current Year		90.81	-	692.30	-
11. Non Donor-Authorized Expenditures 12. Total Expenditures (sum line 10 plus line 11) - 46.97 RESTRICTED ENDING BALANCE 13. Current Year	EXPENDITURES				
Expenditures 12. Total Expenditures (sum line 10 plus line 11) - 46.97		-	46.97	-	-
12. Total Expenditures (sum line 10 plus line 11) - 46.97					
(sum line 10 plus line 11) - 46.97 RESTRICTED ENDING BALANCE					
RESTRICTED ENDING BALANCE 13. Current Year					
13. Current Year	,	-	46.97	-	-
	RESTRICTED ENDING BALANCE				
(line 4 minus line 10) 622.00 - 4,512.30 422.00					
	(line 4 minus line 10)	622.00	-	4,512.30	422.00

	Bobcat	Digital	
	Enrch Club	Photo/Art	Auto Engine
LOCAL PROGRAM NAME	Bijou	STHS	STHŠ
RESOURCE CODE	9010	9010	9010
REVENUE OBJECT			
LOCAL DESCRIPTION	0301	0305	0310
Indirect Rate to Charge			
AWARD			
Prior Year Restricted Ending			
Balance	128.08	190.28	1,736.15
2.Current Year Award	-	1	9,104.04
3. Required Matching Funds/Other			
4. Total Available Award (sum			
lines 1, 2, & 3)	128.08	190.28	10,840.19
REVENUES			
5. Cash Received in Current Year	-	-	9,104.04
6. Amounts Included in Line 5 for Prior			
Year Adjustments			
7. a. Accounts Receivable			
(line 2 minus lines 5 & 6)	-	-	-
b. Non-current Accounts Receivable			
c. Current Accounts Receivable			
(line 7a minus line 7b)	-	-	-
Contributed Matching Funds Total Available			
(sum lines 5, 7c, & 8)			0.404.04
EXPENDITURES	-	-	9,104.04
10. Donor-Authorized Expend			7,019.41
11. Non Donor-Authorized	-	-	7,019.41
Expenditures			
12. Total Expenditures			
(sum line 10 plus line 11)	_	_	7,019.41
RESTRICTED ENDING BALANCE		<u> </u>	7,010.41
13. Current Year			
(line 4 minus line 10)	128.08	190.28	3,820.78
(2,2=21.0

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

<u> </u>			1		
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge AWARD	Construction Tech STHS 9010	Comlossy 5th Grade LTESM 9010	Garden Dome Project Sierra House 9010 0525	Student Study Team Sierra House 9010 0530	Library Bijou 9010 0602
 Prior Year Restricted Ending Balance Current Year Award Required Matching Funds/Other Total Available Award (sum lines 1, 2, & 3) 	882.90 3,560.00 4,442.90	60.65	40,550.00 2,239.80 42,789.80	892.59 - 892.59	2,000.00 750.00 2,750.00
REVENUES					
5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments	3,560.00	-	2,239.80	-	750.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable	-	-	-	-	-
c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds 9. Total Available	-	-	-	-	-
(sum lines 5, 7c, & 8)	3,560.00	_	2,239.80	_	750.00
EXPENDITURES	3,300.00		2,200.00		7.00.00
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures	3,983.22	60.65	35,994.69	591.17	2,000.00
12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE	3,983.22	60.65	35,994.69	591.17	2,000.00
13. Current Year (line 4 minus line 10)	459.68	- \$60.65 Tfr to	6,795.11	301.42	750.00

\$60.65 Tfr to 0103 Donations

I Sharan i	I ilanam.	I. Shanana
•	•	Library
		STMS
9010	9010	9010
0602	0602	0602
129.76	384.85	-
115.00	336.38	20.30
244.76	721.23	20.30
115.00	336.38	20.30
-	-	-
-	-	-
115.00	336.38	20.30
127.24	394.35	-
127.24	394.35	
117.52	326.88	20.30
	115.00 244.76 115.00 - 115.00 127.24	Sierra House Tahoe Valley 9010 9010 0602 0602 129.76 384.85 115.00 336.38 244.76 721.23 115.00 336.38 - - 115.00 336.38 127.24 394.35 127.24 394.35

	1			· · · · · · · · · · · · · · · · · · ·
		Prevention		
		Early		El Dorado
	Library	Intervention	Preschool	Comm Fndtn
LOCAL PROGRAM NAME	STHS	Tahoe Valley	Tahoe Valley	Sierra House
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0602	0605	0606	0716
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	1,223.45	-	-	2,490.00
2.Current Year Award	1,390.23	2,953.86	562.50	3,774.00
3. Required Matching Funds/Other	,	,		,
4. Total Available Award (sum				
lines 1, 2, & 3)	2,613.68	2,953.86	562.50	6,264.00
REVENUES	,	,		,
5. Cash Received in Current Year	1,390.23	2,953.86	562.50	3,774.00
6. Amounts Included in Line 5 for Prior	,	,		,
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	_	_	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	_	_	_	_
8. Contributed Matching Funds				
9. Total Available				
(sum lines 5, 7c, & 8)	1,390.23	2,953.86	562.50	3,774.00
EXPENDITURES	,	,		,
10. Donor-Authorized Expend	664.91	2,953.86	-	4,000.38
11. Non Donor-Authorized		,		,
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	664.91	2,953.86	-	4,000.38
RESTRICTED ENDING BALANCE		·		·
13. Current Year				
(line 4 minus line 10)	1,948.77	-	562.50	2,263.62
-				

		T		
	El Dorado	El Dorado	El Dorado	
	Comm Fndtn		Comm Fndtn	Soroptimist
LOCAL PROGRAM NAME	Tahoe Valley	STMS	STHS	Tahoe Valley
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0716	0716	0716	0717
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending				
Balance	157.60	3,769.41	2,881.74	-
2.Current Year Award	7,957.53	11,083.75	1,500.00	1,250.00
3. Required Matching Funds/Other		-		
4. Total Available Award (sum				
lines 1, 2, & 3)	8,115.13	14,853.16	4,381.74	1,250.00
REVENUES				
5. Cash Received in Current Year	7,957.53	11,083.75	1,500.00	1,250.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds		-		
9. Total Available	7.057.50	44.000.75	4 500 00	4 050 00
(sum lines 5, 7c, & 8)	7,957.53	11,083.75	1,500.00	1,250.00
10. Donor-Authorized Expend	7,885.80	5,658.24	714.89	500.00
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	7 005 00	E 650 04	714.00	E00.00
RESTRICTED ENDING BALANCE	7,885.80	5,658.24	714.89	500.00
13. Current Year				
(line 4 minus line 10)	229.33	9,194.92	3,666.85	750.00
(mio riimido mio 10)	220.00	5,157.52	0,000.00	7 30.00

LOCAL PROGRAM NAME RESOURCE CODE	Districtwide Dr. Wigand 9010	Clothes Closet STMS 9010	LTCC Career Dev STMS 9010	Physical Education STMS 9010	21st Century Innovation Grant STHS 9010
	9010	9010	9010	9010	9010
REVENUE OBJECT LOCAL DESCRIPTION	0718	0720	0726	0755	0803
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending Balance Current Year Award	855.36 -	125.77 -	679.87 -	848.65 4,991.00	23,998.68
3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2, & 3)	855.36	125.77	679.87	5,839.65	23,998.68
REVENUES					
5. Cash Received in Current Year6. Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	4,991.00	12,000.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable	-	-	-	-	11,998.68
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-	11,998.68
8. Contributed Matching Funds 9. Total Available (sum lines 5, 7c, & 8)	_		_	4,991.00	23,998.68
EXPENDITURES				1,001.00	20,000.00
10. Donor-Authorized Expend 11. Non Donor-Authorized	-	-	-	4,717.82	23,285.89
Expenditures 12. Total Expenditures (sum line 10 plus line 11)	-	-	-	4,717.82	23,285.89
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	855.36	125.77	679.87	1,121.83	712.79

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT	Performing Arts STHS 9010	Athletics STMS 9010	Athletics STHS 9010	Cheer Team STHS 9010
LOCAL DESCRIPTION	0805	0854	0854	0857
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending				
Balance	711.28	1,320.73	114.00	322.80
2.Current Year Award	2,800.00	-	2,137.67	1,704.00
3. Required Matching Funds/Other				
4. Total Available Award (sum				
lines 1, 2, & 3)	3,511.28	1,320.73	2,251.67	2,026.80
REVENUES				
5. Cash Received in Current Year	2,800.00	-	2,137.67	1,704.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b) 8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	2,800.00	_	2,137.67	1,704.00
EXPENDITURES	2,000.00		2,107.07	1,704.00
10. Donor-Authorized Expend	_	_		1,626.91
11. Non Donor-Authorized				1,020.01
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	-	-	-	1,626.91
RESTRICTED ENDING BALANCE				,
13. Current Year				
(line 4 minus line 10)	3,511.28	1,320.73	2,251.67	399.89

LOCAL PROGRAM NAME	Alpine Ski Team STHS	Track & Field STHS	Vikings Laundry Svc STHS	AVID STMS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT LOCAL DESCRIPTION	0858	0859	0860	0902
Indirect Rate to Charge	0000	0009	0000	0902
AWARD				
Prior Year Restricted Ending				
Balance		1,000.00	27.00	1,739.24
2.Current Year Award	690.00	1,000.00	27.00	1,739.24
3. Required Matching Funds/Other	090.00		27.00	-
4. Total Available Award (sum				
lines 1, 2, & 3)	690.00	1,000.00	54.00	1,739.24
REVENUES	000.00	1,000.00	0 1.00	1,7 00.2 1
5. Cash Received in Current Year	690.00	_	27.00	-
6. Amounts Included in Line 5 for Prior	000.00		27.00	
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available				
(sum lines 5, 7c, & 8)	690.00	-	27.00	-
EXPENDITURES				
10. Donor-Authorized Expend	-	-	53.04	-
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	-	-	53.04	-
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	690.00	1,000.00	0.96	1,739.24

<u>i</u>			
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION	AVID STHS 9010	Notary Services Supt 011 9010	Barton Foundation Grant Districtwide 9010
Indirect Rate to Charge	0002	1120	1200
AWARD			
1. Prior Year Restricted Ending Balance 2. Current Year Award 3. Required Matching Funds/Other 4. Total Available Award (sum	737.87 13,166.00	319.82 290.00	4,888.85
lines 1, 2, & 3)	13,903.87	609.82	4,888.85
	40.400.00	200.00	
5. Cash Received in Current Year6. Amounts Included in Line 5 for Prior Year Adjustments	13,166.00	290.00	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-
b. Non-current Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) 3. Contributed Matching Funds	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	13,166.00	290.00	-
EXPENDITURES			
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures 12. Total Expenditures	11,265.51	609.82	-
(sum line 10 plus line 11)	11,265.51	609.82	-
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,638.36	-	4,888.85

LOCAL PROGRAM NAME	ECHO Vail Resorts STMS	ECHO Vail Resorts STHS	Lake Tahoe Educational Fndtn Mt. Tallac 002	Lake Tahoe Educational Fndtn Bijou 003
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT	00.0	33.3	33.3	
LOCAL DESCRIPTION	1209	1209	1210	1210
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	433.82	1,000.00	2,050.00	-
2.Current Year Award	-	-	_	2,650.00
3. Required Matching Funds/Other				
4. Total Available Award (sum				
lines 1, 2, & 3)	433.82	1,000.00	2,050.00	2,650.00
REVENUES				
5. Cash Received in Current Year	-	-	-	2,650.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available				0.050.00
(sum lines 5, 7c, & 8) EXPENDITURES	-	-	-	2,650.00
				2 24 4 22
10. Donor-Authorized Expend	-	-	-	2,614.09
11. Non Donor-Authorized				
Expenditures 12. Total Expenditures				
(sum line 10 plus line 11)				2,614.09
RESTRICTED ENDING BALANCE		-	-	2,014.09
13. Current Year				
(line 4 minus line 10)	433.82	1,000.00	2,050.00	35.91
(mic 7 minus inie 10)	+33.02	1,000.00	۷,000.00	33.81

LOCAL PROGRAM NAME	Lake Tahoe Educational Fndtn LTESM 004	Lake Tahoe Educational Fndtn Sierra House 005	Lake Tahoe Educational Fndtn Tahoe Valley 006	Lake Tahoe Educational Fndtn STMS 007
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT	0010	0010	0010	0010
LOCAL DESCRIPTION	1210	1210	1210	1210
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	2,172.00	-	1,173.58	3,567.20
2.Current Year Award	-	6,000.00	4,750.00	2,842.00
3. Required Matching Funds/Other				
4. Total Available Award (sum				
lines 1, 2, & 3)	2,172.00	6,000.00	5,923.58	6,409.20
REVENUES				
5. Cash Received in Current Year	-	6,000.00	4,750.00	2,842.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
Contributed Matching Funds Total Available				
(sum lines 5, 7c, & 8)	_	6,000.00	4,750.00	2,842.00
EXPENDITURES		0,000.00	4,730.00	2,042.00
10. Donor-Authorized Expend	2,170.18	4,142.01	4,001.33	5,479.07
11. Non Donor-Authorized	2,170.10	1,112.01	1,001.00	0, 17 0.07
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	2,170.18	4,142.01	4,001.33	5,479.07
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	1.82	1,857.99	1,922.25	930.13

	Lake Tahoe Educational	Lake Tahoe Educational	Lake Tahoe Educational	Lake Tahoe Educational	
	Fndtn	Fndtn	Fndtn	Fndtn	Every 15
	STHS	Ed Services	Districtwide	Human Rsrc	Minutes
LOCAL PROGRAM NAME	800	012	020	026	STHS
RESOURCE CODE	9010	9010	9010	9010	9010
REVENUE OBJECT					
LOCAL DESCRIPTION	1210	1210	1210	1210	1215
Indirect Rate to Charge					
AWARD					
Prior Year Restricted Ending					
Balance	1,746.11	-	8,986.61	64.23	416.67
2.Current Year Award	1,500.00	1,800.00	6,820.00	-	-
3. Required Matching Funds/Other					
4. Total Available Award (sum					
lines 1, 2, & 3)	3,246.11	1,800.00	15,806.61	64.23	416.67
REVENUES					
5. Cash Received in Current Year	1,500.00	1,800.00	6,820.00	-	-
6. Amounts Included in Line 5 for Prior					
Year Adjustments					
7. a. Accounts Receivable					
(line 2 minus lines 5 & 6)	-	-	-	-	-
b. Non-current Accounts Receivable					
c. Current Accounts Receivable					
(line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds					
9. Total Available					
(sum lines 5, 7c, & 8)	1,500.00	1,800.00	6,820.00	-	-
EXPENDITURES					
10. Donor-Authorized Expend	1,355.25	1,176.74	9,056.33		
11. Non Donor-Authorized					
Expenditures					
12. Total Expenditures					
(sum line 10 plus line 11)	1,355.25	1,176.74	9,056.33	-	-
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	1,890.86	623.26	6,750.28	64.23	416.67

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge AWARD	Spelling Bee Districtwide 9010 1237	Music Program HR 9010	Field Trips Mt. Tallac 9010 1270
Prior Year Restricted Ending Balance	277.06	4,223.67	700.00
2.Current Year Award	-	5,648.65	-
3. Required Matching Funds/Other			
4. Total Available Award (sum			
lines 1, 2, & 3)	277.06	9,872.32	700.00
REVENUES			
5. Cash Received in Current Year	-	5,648.65	-
6. Amounts Included in Line 5 for Prior			
Year Adjustments			
7. a. Accounts Receivable			
(line 2 minus lines 5 & 6)	-	=	-
b. Non-current Accounts Receivable			
c. Current Accounts Receivable			
(line 7a minus line 7b) 8. Contributed Matching Funds	-	-	-
9. Total Available			
(sum lines 5, 7c, & 8)	_	5,648.65	-
EXPENDITURES			
10. Donor-Authorized Expend	-	5,205.03	-
11. Non Donor-Authorized		·	
Expenditures			
12. Total Expenditures			
(sum line 10 plus line 11)	-	5,205.03	-
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	277.06	4,667.29	700.00

1		1		
	E:	E:		
	Field Trips	Field Trips	Field Trips	Sutter's Fort
LOCAL PROGRAM NAME	Bijou	STMS	STHS	Tahoe Valley
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1270	1270	1270	1276
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	879.52	63.47	248.74	-
2.Current Year Award	12,402.00	-	4,754.40	2,500.00
3. Required Matching Funds/Other	-	-		_
4. Total Available Award (sum				
lines 1, 2, & 3)	13,281.52	63.47	5,003.14	2,500.00
REVENUES				
5. Cash Received in Current Year	12,402.00	-	4,754.40	2,500.00
6. Amounts Included in Line 5 for Prior	,		,	,
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	_	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	_	_	_	-
8. Contributed Matching Funds	_	_		
9. Total Available				
(sum lines 5, 7c, & 8)	12,402.00	_	4,754.40	2,500.00
EXPENDITURES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,101110	_,
10. Donor-Authorized Expend	10,768.24	-	5,003.14	2,500.00
11. Non Donor-Authorized	-,		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	10,768.24	-	5,003.14	2,500.00
RESTRICTED ENDING BALANCE	-,		-,	,
13. Current Year				
(line 4 minus line 10)	2,513.28	63.47	-	-

i					
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION Indirect Rate to Charge	Emergency Svcs Maint & Oper 9010	Environmental Education Tahoe Valley 9010	Environmental Education Districtwide 9010	Netbooks Textbooks All Sites 9010	(new RS6250) PIP 9010 2045
AWARD					
 Prior Year Restricted Ending Balance Current Year Award Required Matching Funds/Other Total Available Award (sum lines 1, 2, & 3) 	1,639.00 - 1,639.00	- 180.00 180.00	4,168.19 1,000.00 5,168.19	13,060.25 34,845.14 - 47,905.39	2,025.01 - - 2,025.01
REVENUES					
5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments	-	180.00	1,000.00	34,845.14	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable	-	-	-	-	-
c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds	-	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)		180.00	1,000.00	34,845.14	
EXPENDITURES		180.00	1,000.00	34,043.14	
10. Donor-Authorized Expend 11. Non Donor-Authorized Expenditures	-	72.89	2,619.00	36,960.74	-
12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE	-	72.89	2,619.00	36,960.74	-
13. Current Year (line 4 minus line 10)	1,639.00	107.11	2,549.19	10,944.65	2,025.01

		English		Sports Med
	TWI Program	Program	Math Program	Program
LOCAL PROGRAM NAME	Bijou	STHS	STHS	STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	3003	4484	4487	4489
Indirect Rate to Charge				
AWARD				
Prior Year Restricted Ending				
Balance	3,734.07	1,500.00	795.00	1,230.00
2.Current Year Award	1,600.00	-	700.00	6,420.00
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum				
lines 1, 2, & 3)	5,334.07	1,500.00	1,495.00	7,650.00
REVENUES				
5. Cash Received in Current Year	1,600.00	-	700.00	6,420.00
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	1,600.00	-	700.00	6,420.00
EXPENDITURES				
10. Donor-Authorized Expend	1,583.47	-	-	6,849.66
11. Non Donor-Authorized				
Expenditures	-	-	-	-
12. Total Expenditures				
(sum line 10 plus line 11)	1,583.47	-	-	6,849.66
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	3,750.60	1,500.00	1,495.00	800.34

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

Career Tech			
Ed	Microsoft	P/Y Endina	
STHS		•	TOTAL
		•	9010
0010	00.0		00.10
6377	7419/7420		
658.00	-	-	149,588.86
-	125.238.96	_	333,054.99
-	-	-	60.65
658.00	125,238.96	-	482,704.50
			-
-	-	-	195,817.35
		-	-
-	125,238.96	-	137,237.64
			-
-	125,238.96	-	137,237.64
-	-	-	60.65
-	125,238.96	-	333,115.64
			-
603.81	73,543.60	-	302,785.26
<u>-</u>	<u>-</u>		<u>-</u>
603.81	73,543.60	-	302,785.26
			-
54.19	51,695.36	-	179,919.24
	Ed STHS 9010 6377 658.00 	Ed Microsoft K-12 Voucher 9010 9010 9010 6377 7419/7420 658.00 - 125,238.96 125,238.96 125,238.96 125,238.96 125,238.96 125,238.96 125,238.96 125,238.96 603.81 73,543.60 54.19 51,695.36	Ed STHS Microsoft K-12 Voucher P/Y Ending Bal Adj. 9010 9010 9010 6377 7419/7420

REB GPV \$17,057.34 SV \$34,638.02

	El Dorado			
	Comm			Delta Sierra
	Foundation	Tahoe Valley	Prop 50	Science Prict
	Grant	Preschool	BMP Grant &	Summit to
LOCAL PROGRAM NAME	STMS	(Happy Kids)	Supplemental	Sand
RESOURCE CODE	9011	9302	9304	9306
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION			0000 & 9304	
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending				
Balance	1,561.96	37,588.72	44,370.22	574.59
2.Current Year Award	-	62,656.40	84,999.76	-
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum				
lines 1, 2, & 3)	1,561.96	100,245.12	129,369.98	574.59
REVENUES				
5. Cash Received in Current Year	-	57,556.40	70,146.23	-
6. Amounts Included in Line 5 for Prior				
Year Adjustments				
7. a. Accounts Receivable				
(line 2 minus lines 5 & 6)	-	5,100.00	14,853.53	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable				
(line 7a minus line 7b)	-	5,100.00	14,853.53	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available				
(sum lines 5, 7c, & 8)	-	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	-	90,478.25	129,369.98	-
11. Non Donor-Authorized				
Expenditures				
12. Total Expenditures				
(sum line 10 plus line 11)	-	90,478.25	129,369.98	-
RESTRICTED ENDING BALANCE				
13. Current Year	4 504 05	0 -00 0-		
(line 4 minus line 10)	1,561.96	9,766.87	-	574.59

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION	School Bus Rplc/Retrofit 9309 8699	AB86 Adult Ed Consortium 9311 8699	Get Focused Stay Focused 9312 8699
Indirect Rate to Charge			
AWARD			
Prior Year Restricted Ending Balance Current Year Award Required Matching Funds/Other Total Available Award (sum lines 1, 2, & 3)	183,171.00 - - - 183,171.00	85,271.00 - 85,271.00	- 2,662.38 - 2,662.38
REVENUES	100,171.00	00,271.00	2,002.00
5. Cash Received in Current Year 6. Amounts Included in Line 5 for Prior Year Adjustments	-	85,271.00	889.26
7. a. Accounts Receivable (line 2 minus lines 5 & 6) b. Non-current Accounts Receivable	- 186,171.00	-	1,773.12
c. Current Accounts Receivable (line 7a minus line 7b) 8. Contributed Matching Funds	(186,171.00)	-	1,773.12
9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES	-	-	-
10. Donor-Authorized Expend	101 201 00	0F 071 00	2 662 20
11. Non Donor-Authorized Expenditures	181,381.99	85,271.00	2,662.38
12. Total Expenditures (sum line 10 plus line 11) RESTRICTED ENDING BALANCE	181,381.99	85,271.00	2,662.38
13. Current Year (line 4 minus line 10)	1,789.01	-	-

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	17,924,586.41	301	300,543.46	303	17,624,042.95	305	635,809.80		307	16,988,233.15	309
2000 - Classified Salaries	5,895,070.62	311	39,088.00	313	5,855,982.62	315	948,441.44		317	4,907,541.18	319
3000 - Employee Benefits (Excluding 3800)	7,439,367.55	321	115,690.67	323	7,323,676.88	325	469,353.17		327	6,854,323.71	329
4000 - Books, Supplies Equip Replace. (6500)	1,906,553.68	331	509.32	333	1,906,044.36	335	339,040.07		337	1,567,004.29	339
5000 - Services & 7300 - Indirect Costs	4,193,336.75	341	216.00	343	4,193,120.75	345	445,864.31		347	3,747,256.44	349
			TO	DTAL	36,902,867.56	365		•	TOTAL	34,064,358.77	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.

PAI	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	15,385,246,18	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	977,645.41	380
3.	STRS.	3101 & 3102	2,106,883.89	382
4.	PERS.	3201 & 3202	150,423.76	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	328,547.12	384
6.	Health & Welfare Benefits (EC 41372)]
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	1,927,543.88	385
7.	Unemployment Insurance.	3501 & 3502	8,529.63	390
8.	Workers' Compensation Insurance.	3601 & 3602	273,142.78	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00]
10.	Other Benefits (EC 22310).	3901 & 3902	327,473.17	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		21,485,435.82	395
12.	Less: Teacher and Instructional Aide Salaries and]
	Benefits deducted in Column 2.		455,322.13	
13a	Less: Teacher and Instructional Aide Salaries and]
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		52,137.54	396
b	Less: Teacher and Instructional Aide Salaries and]
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*		·····	396
14.	TOTAL SALARIES AND BENEFITS.		20,977,976.15	397
15.	Percent of Current Cost of Education Expended for Classroom		.55	
	Compensation (EDP 397 divided by EDP 369) Line 15 must	1		
	equal or exceed 60% for elementary, 55% for unified and 50%	1		
	for high school districts to avoid penalty under provisions of EC 41372.		61.58%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')		·	

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) 61,58% 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) 34,064,358.77 5. Deficiency Amount (Part III, Line 3 times Line 4) 0.00

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

Form L

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA		(1.00001.00)	701 = 2400110110	(1.13504100000)	
Adjusted Beginning Fund Balance	9791-9795	0.00		118,341.55	118,341.55
State Lottery Revenue	8560	554,188.00		196,472.00	750,660.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero) Total Available	8980	0.00			0.00
(Sum Lines A1 through A5)		554,188.00	0.00	314,813.55	869,001.5
B. EXPENDITURES AND OTHER FINANC	ING USES				
Certificated Salaries	1000-1999	461,416.00			461,416.0
2. Classified Salaries	2000-2999	0.00			0.0
3. Employee Benefits	3000-3999	92,772.00			92,772.0
4. Books and Supplies	4000-4999	0.00		151,514.35	151,514.3
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.0
 Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			11,975.00	11,975.0
6. Capital Outlay	6000-6999	0.00			0.0
7. Tuition 8. Interagency Transfers Out a. To Other Districts, County	7100-7199	0.00			0.0
Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.0
	7283,7299	0.00			0.0
Transfers of Indirect Costs	7300-7399	E AND DESCRIPTION OF			
10. Debt Service	7400-7499	0.00		_	0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
 Total Expenditures and Other Financin (Sum Lines B1 through B11) 	g Uses	554,188.00	0.00	163,489.35	717,677.3
		1			
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	151,324.20	151,324.2

D. COMMENTS:

Sharp School website for technology based instructional materials.

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.

	Direct Costs		Indirect Cost		Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers in 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	437,141.64	0.00		
Fund Reconciliation				T	2 2 -		304,996.93	43.26
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail					0.00	0.00		100
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND	SECRETARION	CHICAN DESIGNATION OF THE STREET	n and a second second	USS 5512 (001) 2 (001)			0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation						A DESTRUMPANTA MENDAN		
11 ADULT EDUCATION FUND						T P		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	200		
Fund Reconciliation				-	0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation		1			0.00	3,00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail	0.00	0.00	Navata specialists	THE SECOND PROPERTY.	0.00	77,457.16		
Fund Reconciliation							0.00	77,457.16
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0,00				0.00	0.00		
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND						-	0.00	0.00
Expenditure Detail	0.00	0.00			ļ			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						1	0.00	0.00
Expenditure Detail		Shell season and						
Other Sources/Uses Detail Fund Reconciliation					0.00	11,900.00	0.00	177,539.77
18 SCHOOL BUS EMISSIONS REDUCTION FUND	CONTROL OF					1	0.00	177,559.77
Expenditure Detail	0.00	0.00	THE RESERVE OF					
Other Sources/Uses Detail Fund Reconciliation				1	0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND	Programme and the second		7078-80			1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail	ARROYCHDAROLUBANIAN				0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	200000	
Fund Reconciliation		1					0.00	50,000.00
25 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00				l		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	1					 	0.00	0.00
Expenditure Detail	0.00	0.00				i		
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation 35 COUNTY SCHOOL FACILITIES FUND						H	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	347,784.48		
Fund Reconciliation					0.00	347,/84.40	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						Г		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation						5.50	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND						1		
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND Expenditure Detail	A STATE OF THE							
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 56 DEBT SERVICE FUND	i la					-	0.00	0.00
Expenditure Detail			ACTOR STORY					
Other Sources/Uses Detail					0.00	0.00	2.00	0.00
Fund Reconciliation 57 FOUNDATION PERMANENT FUND				i i		H	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation				-		0.00	(0.01)	0.00
51 CAFETERIA ENTERPRISE FUND						- F	(0.01)	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		0.00

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

09 61903 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	s - 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				美国公司	0.00	0.00		
Fund Reconciliation						-	0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				如 经	0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	SECTION AND PROPERTY.	3.15.16.16.16.15.15.15.15.15.15.15.15.15.15.15.15.15.	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND						-	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		25/10FixEUS28-947/64/25			0.00	0.00		
Fund Reconciliation						SERVED ALESS MODELLES	0.00	0.00
71 RETIREE BENEFIT FUND						显像探查的现象	, ,	
Expenditure Detail			PER PROPERTY.					
Other Sources/Uses Detail					0.00			
Fund Reconciliation		1				Constant of the second	0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00					ļ	
Other Sources/Uses Detail		Towns and the			0.00		-	
Fund Reconciliation				· 对正是一个一个			0.00	(0.01
76 WARRANT/PASS-THROUGH FUND			, 加州市 海州城					
Expenditure Detail					国 海 的 经常也			
Other Sources/Uses Detail		TRANSPORTER OF THE PARTY OF THE						
Fund Reconciliation							0.00	0,00
95 STUDENT BODY FUND								
Expenditure Detail			h a service of the se					
Other Sources/Uses Detail								
Fund Reconciliation	CHONES CONTRACTOR				RAMMENT CONTROL	SPECIES HONOR CONTROL	0.00	0.00
TOTALS	0.00	0.00	0.00	0,00	437,141.64	437,141.64	304,996.92	305.040.18

		2014-15 Calculations	9000		2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
A. PRIOR YEAR DATA	I	2013-14 Actual	Totals	Duta	2014-15 Actual	10000	
(2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2013-14 Actual			2014-15 Actual		
FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	21,669,974.54		21,669,974.54			21,916,329.43	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,578.55		3,578.55		是不断性的生物是 如何是	3,627.73	
ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Reorganizations and Other Transfers 4. Temporary Voter Approved Increases 5. Less: Lapses of Voter Approved Increases	Adj	ustments to 2013-	14	Ac	ljustments to 2014-	15	
TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00	
 ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) 							
B. CURRENT YEAR GANN ADA		2014-15 P2 Report	1		2015-16 P2 Estimate		
(2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)			- Sewart - See				
1. Total K-12 ADA (Form A, Line A6)	3,627.73		3,627.73	3,637.00		3,637.00	
Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	153300000000000000000000000000000000000	A Commence of the Commence of	3,627.73			3,637.00	
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2014-15 Actual			2015-16 Budget		
Homeowners' Exemption (Object 8021)	164,118.05		164,118.05	162,592.00		162,592.00	
2. Timber Yield Tax (Object 8022)	4,661.35		4,661.35	1,928.00		1,928.00	
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00	
Secured Roll Taxes (Object 8041)	14,560,319.22		14,560,319.22	14,587,884.00		14,587,884.00	
5. Unsecured Roll Taxes (Object 8042)	338,582.94 14,883.00		338,582.94	318,606.00		318,606.00	
Prior Years' Taxes (Object 8043) Supplemental Taxes (Object 8044)	192,778.42		14,883.00 192,778.42	1,435.00 166,441.00	-	1,435.00 166,441.00	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	466,969.00		466,969.00	427,660.00	,	427,660.00	
9. Penalties and Int. from Delinquent Taxes (Object 8048)	2,188.43		2,188.43	0.00		0.00	
10. Other In-Lieu Taxes (Object 8082)	2,246.90		2,246.90	0.00		0.00	
11. Comm. Redevelopment Funds (objects 8047 & 8625)	37,028.00		37,028.00	0.00		0.00	
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00	
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00	
14. Penalties and Int. from Delinquent Non-LCFF							
Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools	0.00		0.00	0.00		0.00	
in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS	0.00		0.00	0.00		0.00	
(Lines C1 through C15)	15,783,775.31	0.00	15,783,775.31	15,666,546.00	0.00	15,666,546.00	
OTHER LOCAL REVENUES (Funds 01, 09, and 62)							
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0,00	0.00		0.00	
(Lines C16 plus C17)	15,783,775.31	0.00	15,783,775.31	15,666,546.00	0.00	15,666,546.00	

		2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
EXCLUDED APPROPRIATIONS							
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			324,448.22			341,947.00	
OTHER EXCLUSIONS							
20. Americans with Disabilities Act							
Unreimbursed Court Mandated Desegregation Costs							
22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)			324,448.22			341,947.00	
/ /			52 1, 115.12		WORLDWING STANDARDS STANDARDS	0111011100	
STATE AID RECEIVED (Funds 01, 09, and 62)	12 215 000 00		42 245 000 00	45 500 646 00		45 500 646 00	
24. LCFF - CY (objects 8011 and 8012) 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	12,215,900.00		12,215,900.00 (634.00)	15,526,616.00		15,526,616.00	
26. TOTAL STATE AID RECEIVED	(004.00)		(034.00)	0.00		0.00	
(Lines C24 plus C25)	12,215,266.00	0.00	12,215,266.00	15,526,616.00	0.00	15,526,616.00	
DATA FOR INTEREST CALCULATION							
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	37,049,323,56		37,049,323.56	38,861,299.83		38,861,299.83	
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	8,491.96		8,491.96	7,195.00		7,195.00	
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2014-15 Actual			2015-16 Budget		
Revised Prior Year Program Limit (Lines A1 plus A6)			21,669,974.54		St. 1020 102 102	21,916,329.43	
Inflation Adjustment			0.9977			1.0382	
Program Population Adjustment (Lines B3 divided No. (A3 plus A7)) (Payed to fave decimal places)			4 0407			1.0006	
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			1.0137			1.0026	
(Lines D1 times D2 times D3)			21,916,329.43			22,812,692.40	
APPROPRIATIONS SUBJECT TO THE LIMIT							
5. Local Revenues Excluding Interest (Line C18)			15,783,775.31			15,666,546.00	
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)			435,327.60			436,440.00	
b. Maximum State Aid in Local Limit			100,027.00		4	100,110.00	
(Lesser of Line C26 or Lines D4 minus D5 plus C23;							
but not less than zero)			6,457,002.34			7,488,093.40	
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,457,002.34			7,488,093.40	
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])			5,098.91			4,287.77	
 b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 8. State Aid in Proceeds of Taxes (Greater of Line D6a, 			15,788,874.22			15,670,833.77	
or Lines D4 minus D7b plus C23; but not greater							
than Line C26 or less than zero)			6,451,903.43			7,483,805.63	
Total Appropriations Subject to the Limit		0.00					
a. Local Revenues (Line D7b)			15,788,874.22				
 b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) 			6,451,903.43 324,448.22				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT							
	AND DESCRIPTION OF THE PARTY OF	CALL NATION SHAPPING THE PARTY.	04 040 000 40			HARMAN CONTRACTOR OF THE PARTY	

(Lines D9a plus D9b minus D9c)

21,916,329.43

Unaudited Actuals Fiscal Year 2014-15 School District Appropriations Limit Calculations

		2014-15 Calculations			2015-16 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary 11. Adjusted Appropriations Limit	LE DO SET FOREST OF STREET	2014-15 Actual			2015-16 Budget	
(Lines D4 plus D10) 12. Appropriations Subject to the Limit			21,916,329.43			22,812,692.40
(Line D9d)		NOT THE SECRET PROPERTY.	21,916,329.43			是時間的問題
Billy Wessell		530 541-2850				
Gann Contact Person	-	Contact Phone Numl	ber			7-2

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.

Sa	laries 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)	1,035,450.25
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.	
	 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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Sa	laries and Benefits - All Other Activities	

B.

 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)

30,223,574.33

Percentage of Plant Services Costs Attributable to General Administration

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

3.43%

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.

Normal Separation Costs (optional)

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

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	.0	0

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Pa	rt III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	lirect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,357,233.61
		Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	201,383.68
	4.	goals 0000 and 9000, objects 5000-5999) Staff Relations and Negotiations (Function 7120, resources 0000-1999,	0.00
	5.	goals 0000 and 9000, objects 1000-5999) Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	161,316.94
	7.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	8.	b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00 1,719,934.23
	9.	Carry-Forward Adjustment (Part IV, Line F)	(88,518.61)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,631,415.62
_	_		
B.		se Costs	00 470 404 00
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,478,121.02
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,583,121.64
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,736,955.82
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	392,673.97
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	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)	600 E70 66
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	609,579.66
	9.	objects 5000-5999, minus Part III, Line A3) Other General Administration (portion charged to restricted resources or specific goals only)	0.00
	٥.	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,910.59
	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)	77,433.02
	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)	4,541,800.81
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
	13.	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,279.78
	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)	1,361,285.75
	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)	36,837,162.06
C.	(Fo	ight Indirect Cost Percentage Before Carry-Forward Adjustment r information only - not for use when claiming/recovering indirect costs) e A8 divided by Line B18)	4.67%
D.	Prel	iminary Proposed Indirect Cost Rate	
	-	r final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)	
	(Lin	e A10 divided by Line B18)	4.43%

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Part IV - Carry-forward Adjustment

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

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

A.	Indirect costs incurred in the current year (Part III, Line A8)	1,719,934.23
В.	Carry-forward adjustment from prior year(s)	
	Carry-forward adjustment from the second prior year	(165,515.41)
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
	 Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved ind cost rate (4.46%) times Part III, Line B18); zero if negative 	irect0.00
	 Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.46%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.46%) times Part III, Line B18); zero if positive 	(88,518.61)
D.	Preliminary carry-forward adjustment (Line C1 or C2)	(88,518.61)
E.	Optional allocation of negative carry-forward adjustment over more than one year	
	Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to	he LEA may request that prward adjustment over more
	Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.43%
	Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-44,259.31) is applied to the current year calculation and the remainder (\$-44,259.30) is deferred to one or more future years:	4.55%
	Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-29,506.20) is applied to the current year calculation and the remainder (\$-59,012.41) is deferred to one or more future years:	4.59%
	LEA request for Option 1, Option 2, or Option 3	
		1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(88,518.61)

Lake Tahoe Unified El Dorado County

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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	Fur	ıds 01, 09, an	d 62	2014-15
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,879,575.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,099,711.61
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	28,277.44
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	491,192.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	456,047.45
costs of services for which tuition is received)	All	All	8710	42,051.32
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must s in lines B, C D2.		·
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,017,568.21
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	115,734.98
Expenditures to cover deficits for student body activities	Manually e	entered. Must	not include	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				34,878,030.61

Lake Tahoe Unified El Dorado County

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,627.73
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,614.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	30,760,296.02	8,703.02
Total adjusted base expenditure amounts (Line A plus Line A.1)	30,760,296.02	8,703.02
B. Required effort (Line A.2 times 90%)	27,684,266.42	7,832.72
C. Current year expenditures (Line I.E and Line II.B)	34,878,030.61	9,614.29
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 I	Viet
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%

Lake Tahoe Unified El Dorado County

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.0