Ross Valley Schools
2014-15 Unaudited Actuals

September 15, 2015

TABLE OF CONTENTS

- **Certification** 2
- **Narrative** 4
- **Average Daily Attendance** 8
- **LCFF Calculations** 9
- **Financial Statements**
  - General Fund (01) 10
  - Cafeteria Fund (13) 27
  - Deferred Maintenance Fund (14) 37
  - Building Fund (21) 47
  - Capital Facilities Fund (25) 58
  - County Schools Facilities Fund (35) 68
  - Special Reserve for Capital Projects Fund (40) 79
  - Bond Interest & Redemption Fund (51) 90
- **Other Supporting Documents**
  - Schedule of Capital Assets & Liabilities 99
  - Schedule of Categorical Programs 101
  - Cash Reconciliations by Fund 109
  - Current Expense Formula/Minimum Classroom Comp
  - Gann Limit Calculations 119
  - Indirect Cost Rate Worksheet 122
  - Lottery Report 126
  - No Child Left Behind Maintenance of Effort 127
  - Special Education Maintenance of Effort
    - 2014-15 Actuals 130
    - 2015-16 Budget 137
  - Program Cost Report & Allocation Factors 145
  - Summary of Interfund Activities 151
  - Technical Review 154

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.57%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$17,749,318.07
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$17,749,318.07
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.23%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: 15 Sept 2015
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

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ROSS VALLEY SCHOOL DISTRICT

Superintendent: Rick E. Bagley, Ed.D. **Board of Trustees**: Annelise Bauer - Anne Capron - Hadley Dettmer - Wesley Pratt - Amy Stock

2014-15 Unaudited Actuals Narrative

Attached please find the Unaudited Actuals for 2014-15 for your review and approval. The page following this narrative summarizes the comparison between the Adopted Budget and the Unaudited Actuals. Below is a review of the differences, rationale or explanation by each major revenue and expense category. This is looking at the budget at two separate, single points in time – the start and the finish.

REVENUES:

Local Control Funding Formula (LCFF) Revenues – Average Daily Attendance, or ADA, was estimated to be 2,253 at the time the budget was adopted. The final funded ADA was 2,229 or 24 ADA less than the Adopted Budget. Because State revenues were robust, the Governor increased the per ADA funding rate which offset the full impact ADA loss for a net decrease in revenues of $89K.

Federal Revenues reflect an increase of $120K since Adoption. This is due to under-recognized revenues/receivables from 2013-14 of $58K and positive adjustments of current year revenues of $62K.

State Revenues – There are two primary reasons for the $162K increase in unrestricted State Revenues: 1) $134K was related to one-time Mandate Reimbursement and $16K in revenues unrecognized in 2013-14 for Unrestricted Lottery. The increase in restricted State revenue is due to the new Governmental Accounting Standards Board, or GASB 68 requirement for Districts to *recognize* the State's retirement contribution on behalf of all STRS employees. The State's contribution is 'allocated' based on a relative percentage of actual STRS payments made by Districts, which amounted to $553K for RVSD. The District neither receives nor pays this amount. It is a memorandum entry only that debits the expense (3101 STRS Expense) and credits and equal amount in revenue (8590 Other State Revenue). This entry will be on-going and reflected in the First Interim report for 2015-16.

Local Revenues – Parcel Tax revenues were overestimated by $98K. This was offset by the increase of other local revenues such as donations from Parent Clubs.

EXPENDITURES:

Certificated Salaries – Of the $118K increase, $70K was related to the one-time restricted Common Core State Standards Implementation Funds (CCSSIF). This provided extra duty and substitutes for teachers to participate in staff development. The remaining difference is related to variances between what vacant positions are budgeted for and what the employee is hired in at.

Classified Salaries – As you know, certain Classified positions are sometimes difficult to fill. For example, the Business Office had two vacancies for most of the year. The $100K remaining unspent is related to unfilled vacancies over the course of the year.

Benefits – As was shared at the First Interim, the financial system over-estimates benefits during budget development. The budget was adjusted downward accordingly for the remainder of the year. However, as described above under State Revenues, the GASB 68 requirement to recognize the STRS on-behalf contribution by the State increased the District STRS expense by $553K.

Books/Supplies – The general rule is to spend restricted resources first over unrestricted. In 2014-15, $214K in restricted CCSSIF resources were utilized to make purchases of leveled readers and other materials rather than unrestricted funds. This methodology builds one-time, unrestricted resources and affords the District flexibility in spending when necessary. CCSSIF purchases of over $213K accounted for much of the $248K increase in restricted spending.

Services – This area encompasses many areas of expenditures that may not be planned for or difficult to exact. Utilities, legal expenses, Special Education Non-Public School/Agency placements, repairs, etc. The two largest impacts are legal fees ($103K) and the tech infrastructure project started in 2013-14 and completed in early 2014-15. So as not to double count the tech infrastructure budget in both fiscal years, the unexpended project balance of $596K was added to the 2014-15 budget after adoption. Both of these items reside in the Professional Agreements/Services line. Below is a summary of the variances.

2014-15 SERVICES AND OTHER OPERATING EXPENDITURES VARIANCE SUMMARY

	Adopted	Actuals	Variance	% UNDER/ (OVER)	Description
Sub-agreements for Services	$ 145,754	$ 187,048	$ (41,294)	-28.33%	Special Ed services with MCOE
Travel & Conference	$ 102,928	$ 64,258	$ 38,670	37.57%	Professional Development
Dues/Memberships	$ 11,681	$ 12,275	$ (594)	-5.09%	Professional Memberships
Insurance	$ 157,629	$ 165,383	$ (7,754)	-4.92%	Property & Liability set by MSIA
Utilities, Operations	$ 312,597	$ 335,851	$ (23,254)	-7.44%	Weather and pricing variances
Rents and Repairs	$ 228,007	$ 115,544	$ 112,463	49.32%	Prop 39 Funds not expended
Professional Agreements/Services	$ 1,473,991	$ 2,023,039	$ (549,048)	-37.25%	Legal and Tech infrastructure
Communications	$ 73,295	$ 39,751	$ 33,544	45.77%	Telecommunications, internet
	$ 2,505,882	**$ 2,943,149**	**$ (437,267)**	-17.45%	

In summary, the General Fund has increased the unrestricted fund balance from $3.1 million (13.78%) to $3.4 million or 14.33% of total expenditures. The mandatory 3% State required reserve for economic uncertainties and the Board required additional 7% reserve, totaling 10% combined, has been met and exceeded.

Other Funds:

- **Cafeteria Fund 13** – A General Fund contribution of $14,808 was made to keep the fund revenue neutral and maintain a fund balance of $23,987.
- **Deferred Maintenance Fund 14** – The fund has a net increase of $127,979 and an ending fund balance of $546,739.
- **Bond Fund 21** – The fund balance had a net decrease of $3,195,302. The White Hill Middle School and Brookside Elementary projects were completed in 2014-15 and the Wade Thomas project was completed in August 2015. The fund has ending balance of $5,271,380.
- **Capital Facilities Fund 25** – Developer Fees of $76,430 were collected and had expenditures of $53,388 leaving a net ending fund balance of $144,653 in 2014-15.

- **County Schools Facilities Fund 35** – The State did release funds for the Manor project of $291,000. Expenditures from the project completed in 2011-12 were credited from the Bond Fund 21 and moved to Fund 35. The fund has a zero ending fund balance.
- **Special Reserve for Capital Outlay Projects Fund 40** – Earlier this year, the Board approved a transfer of $25,000 to cover expenses to explore options related to the surplus Deer Park property. In addition, $88,476 of the Prop 39 Clean Energy Jobs Act received were transferred to this fund as it is an appropriate place for them to reside. They are designated by a legally restricted resource code of 6230 and kept separate from the Deer Park funds.

The cash deferrals of over $1,132,900 were eliminated in 2014-15 leaving the General Fund with a healthier cash balance of over $3.2 million. This cash balance represents over 93% of the fund balance, which is a huge improvement over prior years. Without the deferrals being repaid, the cash balance would have been approximately 60% of the fund balance.

Should you have any questions regarding the information contained in this report, please feel free to contact me at 415-451-4075 or via e-mail at mhoffman@rossvalleyschools.org.

Respectfully submitted,

Midge Hoffman, Chief Business Official

Ross Valley Schools - 2014-15 Adopted vs. Actuals Summary Analysis

	2014-15 Adopted Budget			2014-15 Unaudited Actuals			DEVIATION		
REVENUES	**Unrestricted**	**Restricted**	**Combined**	**Unrestricted**	**Restricted**	**Combined**	**Unrestricted**	**Restricted**	**Combined**
LCFF	$ 14,783,587	$ 62,330	$ 14,845,917	$ 14,756,758.00	$ -	$ 14,756,758.00	$ (26,829.00)	$ (62,330.00)	$ (89,159.00)
Federal	$ -	$ 558,497	$ 558,497		$ 678,736.41	$ 678,736.41	$ -	$ 120,239.41	$ 120,239.41
State	$ 369,106	$ 262,492	$ 631,598	$ 531,854.43	$ 740,692.42	$ 1,272,546.85	$ 162,748.43	$ 478,200.42	$ 640,948.85
Local	$ 3,977,084	$ 2,062,828	$ 6,039,912	$ 3,900,336.53	$ 2,055,360.95	$ 5,955,697.48	$ (76,747.47)	$ (7,467.05)	$ (84,214.52)
TOTAL	**$ 19,129,777**	**$ 2,946,147**	**$ 22,075,924**	**$ 19,188,948.96**	**$ 3,474,789.78**	**$ 22,663,738.74**	**$ 59,171.96**	**$ 528,642.78**	**$ 587,814.74**
EXPENDITURES									
Certficated	$ 9,458,626	$ 1,761,855	$ 11,220,481	$ 9,304,765.04	$ 2,033,733.78	$ 11,338,498.82	$ (153,860.96)	$ 271,878.78	$ 118,017.82
Classified	$ 2,146,278	$ 1,265,395	$ 3,411,673	$ 2,046,665.65	$ 1,264,792.88	$ 3,311,458.53	$ (99,612.35)	$ (602.12)	$ (100,214.47)
Benefits	$ 3,058,800	$ 874,948	$ 3,933,748	$ 2,856,688.76	$ 1,372,451.53	$ 4,229,140.29	$ (202,111.24)	$ 497,503.53	$ 295,392.29
Books/Supplies	$ 479,945	$ 326,385	$ 806,330	$ 350,089.14	$ 574,958.59	$ 925,047.73	$ (129,855.86)	$ 248,573.59	$ 118,717.73
Services	$ 1,252,950	$ 1,252,932	$ 2,505,882	$ 1,545,682.16	$ 1,397,031.94	$ 2,942,714.10	$ 292,732.16	$ 144,099.94	$ 436,832.10
Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo	$ 299,908	$ 226,087	$ 525,995	$ 168,953.71	$ 224,484.64	$ 393,438.35	$ (130,954.29)	$ (1,602.36)	$ (132,556.65)
Transfers Out	$ (211,404)	$ 202,162	$ (9,242)	$ (69,635.74)	$ 69,635.74	$ -	$ 141,768.26	$ (132,526.26)	$ 9,242.00
TOTAL	**$ 16,485,103**	**$ 5,909,764**	**$ 22,394,867**	**$ 16,203,208.72**	**$ 6,937,089.10**	**$ 23,140,297.82**	**$ (281,894.28)**	**$ 1,027,325.10**	**$ 745,430.82**
Surplus / (Deficit)	**$ 2,644,674**	**$ (2,963,617)**	**$ (318,943)**	**$ 2,985,740.24**	**$ (3,462,299.32)**	**$ (476,559.08)**	**$ (222,722.32)**	**$ (498,682.32)**	**$ (157,616.08)**
Transfers In/(Out)	$ (39,732)	$ -	$ (39,732)	$ (42,380.19)	$ (272,207.01)	$ (314,587.20)	$ (2,648.19)	$ (272,207.01)	$ (274,855.20)
Contributions	$ (2,963,617)	$ 2,963,617	$ -	$ (3,010,295.80)	$ 3,010,295.80	$ -	$ (46,678.80)	$ 46,678.80	$ -
Net Increase / (Decrease)	$ (318,943)	$ -	$ (358,675)	$ (24,555.56)	$ (724,210.53)	$ (791,146.28)			
Beginning Balance	$ 3,453,518	$ 795,606	$ 4,249,125	$ 3,453,518.49	$ 795,606.44	$ 4,249,124.93			
Ending Balance	$ 3,134,575	$ 795,606	$ 3,890,450	$ 3,428,962.93	$ 71,395.91	$ 3,457,978.65			
Reserve as % of Budget	**13.78%**			**14.33%**					

LCFF Reconciliation:

Adopted ADA	2,252.58		
Unaudited ADA	2,229.16		
Delta	(23.42)		
	X	**Final LCFF per ADA Amount**	**LCFF Increase**
Per ADA Amount at Adopted	$ 6,590.63	$ 6,619.87	$ 29.24
LCFF Impact	$ (154,352.55)		X
		Unaudited ADA	2,229.16
			$ 65,180.64
	Net LCFF Decrease from Adopted		$ (89,171.92)

Page 6 of 154

2014-15 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,225.15	2,221.30	2,225.15	2,240.95	2,240.95	2,240.95
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,225.15	2,221.30	2,225.15	2,240.95	2,240.95	2,240.95
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	3.50	3.50	3.50	3.64	3.64	3.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.51	0.51	0.51			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.01	4.01	4.01	3.64	3.64	3.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,229.16	2,225.31	2,229.16	2,244.59	2,244.59	2,244.59
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Ross Valley Elementary | enter data | 8/17/2015

Reconciliation with P2

School District LCFF Target Entitlement		District YE Close	P2 Cert	Difference
Total Funded ADA		2,229.16	2,228.38	0.78
Total Base Funding	C-5	16,569,660	16,564,073	5,587
Supplemental Grant Funding	D-7	386,073	385,942	131
Concentration Grant Unduplicated %	D-1	11.65%		0
Concentration Grant Funding	E-8	-		-
Targeted Instructional Improvement (TII	F-2	-		-
Home to School Transportation	F3+F4	118,373	118,373	-
Target Entitlement		17,074,106	17,068,388	5,718

School District LCFF Transition Calculation		District	P2 Cert	Difference
Target	A-1	17,074,106	17,068,388	5,718
				-
Floor:				-
12-13 BRL per ADA	B-1	5,190	5,190.48	-
Funded ADA	B-2	2,229.16	2,228.38	0.78
Subtotal BRL	B-3	**11,570,410**	**11,566,362**	4,049
12-13 Other RL per ADA	B-4	55	54.76	-
Funded ADA inc NSS	B-5	2,229.16	2,228.38	0.78
Total Other RL	B-6	**122,069**	**122,026**	43
NSS Allowance	B-7	-	-	-
12-13 Categoricals	B-8	1,628,870	1,628,870	-
Prior year GAP per ADA		434,954	434,802	
Floor adjustments	B-10		-	-
Total Floor Entitlement	**B-13**	**13,756,303**	**13,752,060**	4,243
				-
Current year Gap	C-1	3,317,803	3,316,328	1,475
Funding rate	C-2	0.3016016166	0.3016016166	-
Gap Funding current year	**C-3**	**1,000,655**	**1,000,210**	445
				-
Economic Recovery Target	D-1	-	-	-
Misc Adjustments	E-1		-	-
				-
Transition Entitlement	**F-1**	**14,756,958**	**14,752,270**	4,688
				-
Local Revenue (property taxes)	F-2	4,981,880	4,976,402	5,478
Gross State Aid	F-3	9,775,078	9,775,868	(790)
Excess taxes before Min State Aid	F-4	-	-	-
Education Protection Account	F-5	3,117,646	3,116,555	1,091
Net State Aid	F-6	**6,657,432**	**6,659,313**	(1,881)
				-
Minimum State Aid:				-
Adjusted Total RL	G-3	11,692,479	11,688,388	4,091
12-13 NSS Allowance	G-4	-	-	-
Minimum State Aid adjustments	G-5		0	-
Local Revenue	G-6	4,981,880	4,976,402	5,478
EPA	G-7	3,117,646	3,116,555	1,091
RL Minimum State Aid	G-8	3,592,953	3,595,431	(2,478)
Categorical Min State Aid	G-9	1,628,870	1,628,870	-
Minimum State Aid Guarantee	G-10	5,221,823	5,224,301	(2,478)
LCFF State Aid	**H-2**	**6,657,432**	**6,659,313**	(1,881)

SUMMARY FUNDING COMPONENTS			
Property taxes	4,981,880	4,976,402	5,478
State Aid	6,657,432	6,659,313	(1,881)
EPA	3,117,646	3,116,555	1,091
Total all funding sources	14,756,958	14,752,270	4,688
EPA in excess of LCFF	-		
Excess Taxes	-		
Proof	14,756,958	TRUE	

EPA

This calculator does not take Choice ADA into account in estimating the EPA entitlement

District should recalculate:

	District	CDE P2	Variance
Funded ADA under LCFF	2,229.16	2,228.38	0.78
Plus Choice ADA	-	-	-
Total ADA for EPA	2,229.16	2,228.38	0.78
x $200	445,832	445,676	156

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,756,958.00	0.00	14,756,958.00	16,169,186.00	0.00	16,169,186.00	9.6%
2) Federal Revenue		8100-8299	0.00	678,736.41	678,736.41	0.00	615,375.00	615,375.00	-9.3%
3) Other State Revenue		8300-8599	531,854.43	740,692.42	1,272,546.85	363,192.00	181,028.00	544,220.00	-57.2%
4) Other Local Revenue		8600-8799	3,900,336.53	2,055,360.95	5,955,697.48	3,962,757.00	2,136,276.00	6,099,033.00	2.4%
5) TOTAL, REVENUES			19,189,148.96	3,474,789.78	22,663,938.74	20,495,135.00	2,932,679.00	23,427,814.00	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,304,765.04	2,033,733.78	11,338,498.82	9,729,613.00	2,130,724.00	11,860,337.00	4.6%
2) Classified Salaries		2000-2999	2,046,665.65	1,264,792.88	3,311,458.53	2,238,809.00	1,386,593.00	3,625,402.00	9.5%
3) Employee Benefits		3000-3999	2,856,688.76	1,372,451.53	4,229,140.29	2,895,538.00	973,636.00	3,869,174.00	-8.5%
4) Books and Supplies		4000-4999	350,089.14	574,958.59	925,047.73	496,527.00	283,140.00	779,667.00	-15.7%
5) Services and Other Operating Expenditures		5000-5999	1,545,682.16	1,397,031.94	2,942,714.10	1,166,405.00	1,398,553.00	2,564,958.00	-12.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	168,953.71	224,484.64	393,438.35	171,408.00	268,061.00	439,469.00	11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(69,635.74)	69,635.74	0.00	(49,955.00)	49,955.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,203,208.72	6,937,089.10	23,140,297.82	16,648,345.00	6,490,662.00	23,139,007.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,985,940.24	(3,462,299.32)	(476,359.08)	3,846,790.00	(3,557,983.00)	288,807.00	-160.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,380.19	272,207.01	314,587.20	86,337.00	0.00	86,337.00	-72.6%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,010,295.80)	3,010,295.80	0.00	(3,557,983.00)	3,557,983.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,052,675.99)	2,738,088.79	(314,587.20)	(3,644,320.00)	3,557,983.00	(86,337.00)	-72.6%

Page 9 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,735.75)	(724,210.53)	(790,946.28)	202,470.00	0.00	202,470.00	-125.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,453,518.49	709,419.54	4,162,938.03	3,386,782.74	71,395.91	3,458,178.65	-16.9%
b) Audit Adjustments		9793	0.00	86,186.90	86,186.90	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,453,518.49	795,606.44	4,249,124.93	3,386,782.74	71,395.91	3,458,178.65	-18.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,453,518.49	795,606.44	4,249,124.93	3,386,782.74	71,395.91	3,458,178.65	-18.6%
2) Ending Balance, June 30 (E + F1e)			3,386,782.74	71,395.91	3,458,178.65	3,589,252.74	71,395.91	3,660,648.65	5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	71,395.91	71,395.91	0.00	71,395.91	71,395.91	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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,642,842.00	0.00	1,642,842.00	1,625,774.00	0.00	1,625,774.00	-1.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	703,647.00	0.00	703,647.00	696,760.00	0.00	696,760.00	-1.0%
Unassigned/Unappropriated Amount		9790	1,037,293.74	0.00	1,037,293.74	1,263,718.74	0.00	1,263,718.74	21.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,672,611.29	(21,694.13)	3,650,917.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	3,000.00	0.00	3,000.00				
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	131,955.34	776,611.26	908,566.60				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	9,818.87	12,264.93	22,083.80				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,817,385.50	767,182.06	4,584,567.56				
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	368,996.57	507,443.86	876,440.43				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	42,380.19	118,807.91	161,188.10				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	19,226.00	69,534.38	88,760.38				
6) TOTAL, LIABILITIES			430,602.76	695,786.15	1,126,388.91				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,386,782.74	71,395.91	3,458,178.65				

Page 11 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,647,895.55	0.00	6,647,895.55	9,635,375.00	0.00	9,635,375.00	44.9%
Education Protection Account State Aid - Current Year		8012	3,127,182.00	0.00	3,127,182.00	2,103,311.00	0.00	2,103,311.00	-32.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	59,476.84	0.00	59,476.84	50,500.00	0.00	50,500.00	-15.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	9,531,534.97	0.00	9,531,534.97	9,077,500.00	0.00	9,077,500.00	-4.8%
Unsecured Roll Taxes		8042	212,505.67	0.00	212,505.67	212,500.00	0.00	212,500.00	0.0%
Prior Years' Taxes		8043	56,529.02	0.00	56,529.02	52,300.00	0.00	52,300.00	-7.5%
Supplemental Taxes		8044	658,394.95	0.00	658,394.95	414,700.00	0.00	414,700.00	-37.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,536,561.00)	0.00	(5,536,561.00)	(5,377,000.00)	0.00	(5,377,000.00)	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,756,958.00	0.00	14,756,958.00	16,169,186.00	0.00	16,169,186.00	9.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			14,756,958.00	0.00	14,756,958.00	16,169,186.00	0.00	16,169,186.00	9.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	279,166.44	279,166.44	0.00	297,078.00	297,078.00	6.4%
Special Education Discretionary Grants		8182	0.00	103,557.68	103,557.68	0.00	87,173.00	87,173.00	-15.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		197,890.84	197,890.84		148,001.00	148,001.00	-25.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		87,455.15	87,455.15		71,855.00	71,855.00	-17.8%
NCLB: Title III, Immigrant Education Program	4201	8290		1,618.30	1,618.30		4,836.00	4,836.00	198.8%

Page 13 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget 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		9,048.00	9,048.00		6,432.00	6,432.00	-28.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	678,736.41	678,736.41	0.00	615,375.00	615,375.00	-9.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	6,425.00	0.00	6,425.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	210,634.00	0.00	210,634.00	62,776.00	0.00	62,776.00	-70.2%
Lottery - Unrestricted and Instructional Materials		8560	314,233.68	85,042.95	399,276.63	300,416.00	79,800.00	380,216.00	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	561.75	655,649.47	656,211.22	0.00	101,228.00	101,228.00	-84.6%
TOTAL, OTHER STATE REVENUE			531,854.43	740,692.42	1,272,546.85	363,192.00	181,028.00	544,220.00	-57.2%

Page 15 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,568,818.60	0.00	3,568,818.60	3,707,190.00	0.00	3,707,190.00	3.9%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	249,919.11	0.00	249,919.11	249,567.00	0.00	249,567.00	-0.1%
Interest		8660	6,687.95	0.00	6,687.95	6,000.00	0.00	6,000.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	11,070.00	11,070.00	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	74,910.87	911,063.49	985,974.36	0.00	1,027,380.00	1,027,380.00	4.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,133,227.46	1,133,227.46		1,108,896.00	1,108,896.00	-2.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,900,336.53	2,055,360.95	5,955,697.48	3,962,757.00	2,136,276.00	6,099,033.00	2.4%
TOTAL, REVENUES			19,189,148.96	3,474,789.78	22,663,938.74	20,495,135.00	2,932,679.00	23,427,814.00	3.4%

Page 17 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,874,312.86	1,565,963.35	9,440,276.21	8,293,087.00	1,579,392.00	9,872,479.00	4.6%
Certificated Pupil Support Salaries		1200	186,252.98	217,954.64	404,207.62	194,511.00	460,455.00	654,966.00	62.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,237,854.20	211,760.59	1,449,614.79	1,242,015.00	90,877.00	1,332,892.00	-8.1%
Other Certificated Salaries		1900	6,345.00	38,055.20	44,400.20	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			9,304,765.04	2,033,733.78	11,338,498.82	9,729,613.00	2,130,724.00	11,860,337.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	212,504.23	843,812.13	1,056,316.36	219,148.00	946,248.00	1,165,396.00	10.3%
Classified Support Salaries		2200	878,988.85	167,275.34	1,046,264.19	944,153.00	178,445.00	1,122,598.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	114,861.62	125,632.04	240,493.66	153,234.00	123,509.00	276,743.00	15.1%
Clerical, Technical and Office Salaries		2400	715,972.79	36,672.12	752,644.91	801,811.00	39,792.00	841,603.00	11.8%
Other Classified Salaries		2900	124,338.16	91,401.25	215,739.41	120,463.00	98,599.00	219,062.00	1.5%
TOTAL, CLASSIFIED SALARIES			2,046,665.65	1,264,792.88	3,311,458.53	2,238,809.00	1,386,593.00	3,625,402.00	9.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	823,384.84	706,976.53	1,530,361.37	1,042,679.00	230,707.00	1,273,386.00	-16.8%
PERS		3201-3202	204,598.65	127,037.62	331,636.27	263,837.00	145,045.00	408,882.00	23.3%
OASDI/Medicare/Alternative		3301-3302	281,939.85	123,502.72	405,442.57	138,387.00	73,250.00	211,637.00	-47.8%
Health and Welfare Benefits		3401-3402	1,229,906.78	353,105.15	1,583,011.93	1,048,131.00	442,034.00	1,490,165.00	-5.9%
Unemployment Insurance		3501-3502	5,697.25	1,660.09	7,357.34	6,058.00	1,810.00	7,868.00	6.9%
Workers' Compensation		3601-3602	163,603.82	47,574.97	211,178.79	234,595.00	68,603.00	303,198.00	43.6%
OPEB, Allocated		3701-3702	102,847.60	0.00	102,847.60	112,837.00	0.00	112,837.00	9.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,709.97	12,594.45	57,304.42	49,014.00	12,187.00	61,201.00	6.8%
TOTAL, EMPLOYEE BENEFITS			2,856,688.76	1,372,451.53	4,229,140.29	2,895,538.00	973,636.00	3,869,174.00	-8.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	77,258.67	77,258.67	153,117.00	0.00	153,117.00	98.2%
Books and Other Reference Materials		4200	63,235.99	54,340.86	117,576.85	5,764.00	45,950.00	51,714.00	-56.0%
Materials and Supplies		4300	257,408.52	381,906.00	639,314.52	276,962.00	218,731.00	495,693.00	-22.5%

Page 18 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	29,444.63	61,453.06	90,897.69	60,684.00	18,459.00	79,143.00	-12.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			350,089.14	574,958.59	925,047.73	496,527.00	283,140.00	779,667.00	-15.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,147.63	185,900.24	187,047.87	0.00	145,754.00	145,754.00	-22.1%
Travel and Conferences		5200	20,080.82	44,177.13	64,257.95	41,069.00	50,065.00	91,134.00	41.8%
Dues and Memberships		5300	11,322.40	519.00	11,841.40	11,725.00	550.00	12,275.00	3.7%
Insurance		5400 - 5450	165,383.00	0.00	165,383.00	172,629.00	0.00	172,629.00	4.4%
Operations and Housekeeping Services		5500	335,850.91	0.00	335,850.91	346,800.00	0.00	346,800.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,340.53	76,203.12	115,543.65	59,164.00	73,444.00	132,608.00	14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	934,753.70	1,088,284.85	2,023,038.55	464,579.00	1,126,740.00	1,591,319.00	-21.3%
Communications		5900	37,803.17	1,947.60	39,750.77	70,439.00	2,000.00	72,439.00	82.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,545,682.16	1,397,031.94	2,942,714.10	1,166,405.00	1,398,553.00	2,564,958.00	-12.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	224,484.64	224,484.64	0.00	268,061.00	268,061.00	19.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service									
Debt Service - Interest		7438	52,472.23	0.00	52,472.23	53,153.00	0.00	53,153.00	1.3%
Other Debt Service - Principal		7439	116,481.48	0.00	116,481.48	118,255.00	0.00	118,255.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			168,953.71	224,484.64	393,438.35	171,408.00	268,061.00	439,469.00	11.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(69,635.74)	69,635.74	0.00	(49,955.00)	49,955.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(69,635.74)	69,635.74	0.00	(49,955.00)	49,955.00	0.00	0.0%
TOTAL, EXPENDITURES			16,203,208.72	6,937,089.10	23,140,297.82	16,648,345.00	6,490,662.00	23,139,007.00	0.0%

Page 21 of 154

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	17,380.19	0.00	17,380.19	36,337.00	0.00	36,337.00	109.1%
Other Authorized Interfund Transfers Out		7619	25,000.00	272,207.01	297,207.01	50,000.00	0.00	50,000.00	-83.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			42,380.19	272,207.01	314,587.20	86,337.00	0.00	86,337.00	-72.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,010,295.80)	3,010,295.80	0.00	(3,557,983.00)	3,557,983.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,010,295.80)	3,010,295.80	0.00	(3,557,983.00)	3,557,983.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,052,675.99)	2,738,088.79	(314,587.20)	(3,644,320.00)	3,557,983.00	(86,337.00)	-72.6%

Page 23 of 154

Page 23 of 154

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,756,958.00	0.00	14,756,958.00	16,169,186.00	0.00	16,169,186.00	9.6%
2) Federal Revenue		8100-8299	0.00	678,736.41	678,736.41	0.00	615,375.00	615,375.00	-9.3%
3) Other State Revenue		8300-8599	531,854.43	740,692.42	1,272,546.85	363,192.00	181,028.00	544,220.00	-57.2%
4) Other Local Revenue		8600-8799	3,900,336.53	2,055,360.95	5,955,697.48	3,962,757.00	2,136,276.00	6,099,033.00	2.4%
5) TOTAL, REVENUES			19,189,148.96	3,474,789.78	22,663,938.74	20,495,135.00	2,932,679.00	23,427,814.00	3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,282,096.24	4,675,381.99	14,957,478.23	10,733,791.00	4,298,530.00	15,032,321.00	0.5%
2) Instruction - Related Services	2000-2999		2,507,946.16	416,136.01	2,924,082.17	2,123,574.00	236,362.00	2,359,936.00	-19.3%
3) Pupil Services	3000-3999		485,669.01	834,833.42	1,320,502.43	412,561.00	920,693.00	1,333,254.00	1.0%
4) Ancillary Services	4000-4999		0.00	31,040.68	31,040.68	0.00	41,611.00	41,611.00	34.1%
5) Community Services	5000-5999		0.00	6,141.09	6,141.09	0.00	8,522.00	8,522.00	38.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,337,253.12	89,008.35	1,426,261.47	1,672,439.00	49,955.00	1,722,394.00	20.8%
8) Plant Services	8000-8999		1,421,290.48	660,062.92	2,081,353.40	1,534,572.00	666,928.00	2,201,500.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	168,953.71	224,484.64	393,438.35	171,408.00	268,061.00	439,469.00	11.7%
10) TOTAL, EXPENDITURES			16,203,208.72	6,937,089.10	23,140,297.82	16,648,345.00	6,490,662.00	23,139,007.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,985,940.24	(3,462,299.32)	(476,359.08)	3,846,790.00	(3,557,983.00)	288,807.00	-160.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,380.19	272,207.01	314,587.20	86,337.00	0.00	86,337.00	-72.6%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,010,295.80)	3,010,295.80	0.00	(3,557,983.00)	3,557,983.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,052,675.99)	2,738,088.79	(314,587.20)	(3,644,320.00)	3,557,983.00	(86,337.00)	-72.6%

Page 24 of 154

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,735.75)	(724,210.53)	(790,946.28)	202,470.00	0.00	202,470.00	-125.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,453,518.49	709,419.54	4,162,938.03	3,386,782.74	71,395.91	3,458,178.65	-16.9%
b) Audit Adjustments		9793	0.00	86,186.90	86,186.90	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,453,518.49	795,606.44	4,249,124.93	3,386,782.74	71,395.91	3,458,178.65	-18.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,453,518.49	795,606.44	4,249,124.93	3,386,782.74	71,395.91	3,458,178.65	-18.6%
2) Ending Balance, June 30 (E + F1e)			3,386,782.74	71,395.91	3,458,178.65	3,589,252.74	71,395.91	3,660,648.65	5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	71,395.91	71,395.91	0.00	71,395.91	71,395.91	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,642,842.00	0.00	1,642,842.00	1,625,774.00	0.00	1,625,774.00	-1.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	703,647.00	0.00	703,647.00	696,760.00	0.00	696,760.00	-1.0%
Unassigned/Unappropriated Amount		9790	1,037,293.74	0.00	1,037,293.74	1,263,718.74	0.00	1,263,718.74	21.8%

Ross Valley Elementary
Marin County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

21 75002 0000000
Form 01

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
6300	Lottery: Instructional Materials	71,395.91	71,395.91
Total, Restricted Balance		71,395.91	71,395.91

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,653.04	122,000.00	12.3%
3) Other State Revenue		8300-8599	6,857.73	7,500.00	9.4%
4) Other Local Revenue		8600-8799	39,854.40	44,720.00	12.2%
5) TOTAL, REVENUES			155,365.17	174,220.00	12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,989.06	56,936.00	13.9%
3) Employee Benefits		3000-3999	11,638.99	13,471.00	15.7%
4) Books and Supplies		4000-4999	100.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	111,017.06	140,150.00	26.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			172,745.36	210,557.00	21.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,380.19)	(36,337.00)	109.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,380.19	36,337.00	109.1%
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			17,380.19	36,337.00	109.1%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

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	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,987.09	23,987.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,987.09	23,987.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,987.09	23,987.09	0.0%
2) Ending Balance, June 30 (E + F1e)			23,987.09	23,987.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,987.09	23,987.09	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%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	971.04		
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	23,921.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,380.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			42,272.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,466.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,818.87		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,285.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,987.09		

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	108,653.04	122,000.00	12.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			108,653.04	122,000.00	12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,857.73	7,500.00	9.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,857.73	7,500.00	9.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	39,854.40	44,720.00	12.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,854.40	44,720.00	12.2%
TOTAL, REVENUES			155,365.17	174,220.00	12.1%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,496.04	26,476.00	8.1%
Other Classified Salaries		2900	25,493.02	30,460.00	19.5%
TOTAL, CLASSIFIED SALARIES			49,989.06	56,936.00	13.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,693.85	5,773.00	23.0%
OASDI/Medicare/Alternative		3301-3302	3,787.38	3,532.00	-6.7%
Health and Welfare Benefits		3401-3402	2,415.11	3,014.00	24.8%
Unemployment Insurance		3501-3502	24.87	32.00	28.7%
Workers' Compensation		3601-3602	717.78	1,120.00	56.0%
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			11,638.99	13,471.00	15.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100.25	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100.25	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,979.67	1,600.00	-19.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	109,037.39	138,550.00	27.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,017.06	140,150.00	26.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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			172,745.36	210,557.00	21.9%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

21 75002 0000000
Form 13

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	17,380.19	36,337.00	109.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,380.19	36,337.00	109.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,380.19	36,337.00	109.1%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

21 75002 0000000
Form 13

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,653.04	122,000.00	12.3%
3) Other State Revenue		8300-8599	6,857.73	7,500.00	9.4%
4) Other Local Revenue		8600-8799	39,854.40	44,720.00	12.2%
5) TOTAL, REVENUES			155,365.17	174,220.00	12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		172,745.36	210,557.00	21.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			172,745.36	210,557.00	21.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,380.19)	(36,337.00)	109.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,380.19	36,337.00	109.1%
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			17,380.19	36,337.00	109.1%

Ross Valley Elementary
Marin County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

21 75002 0000000
Form 13

Description	Function 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	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,987.09	23,987.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,987.09	23,987.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,987.09	23,987.09	0.0%
2) Ending Balance, June 30 (E + F1e)			23,987.09	23,987.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,987.09	23,987.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,987.09	23,987.09
Total, Restricted Balance		23,987.09	23,987.09

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

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	506.92	3,500.00	590.4%
5) TOTAL, REVENUES			506.92	3,500.00	590.4%
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	51,717.51	15,000.00	-71.0%
6) Capital Outlay		6000-6999	4,541.25	160,000.00	3423.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,258.76	175,000.00	211.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,751.84)	(171,500.00)	207.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	183,731.01	50,000.00	-72.8%
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			183,731.01	50,000.00	-72.8%

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,979.17	(121,500.00)	-194.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,759.49	546,738.66	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,759.49	546,738.66	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,759.49	546,738.66	30.6%
2) Ending Balance, June 30 (E + F1e)			546,738.66	425,238.66	-22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	546,738.66	425,238.66	-22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	559,796.31		
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	30,331.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			590,128.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	31,124.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,264.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,389.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			546,738.66		

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

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	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	506.92	3,500.00	590.4%
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			506.92	3,500.00	590.4%
TOTAL, REVENUES			506.92	3,500.00	590.4%

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

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

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,548.00	6,548.00	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	45,169.51	8,452.00	-81.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,717.51	15,000.00	-71.0%
CAPITAL OUTLAY					
Land Improvements		6170	4,541.25	160,000.00	3423.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,541.25	160,000.00	3423.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			56,258.76	175,000.00	211.1%

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

21 75002 0000000
Form 14

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	183,731.01	50,000.00	-72.8%
(a) TOTAL, INTERFUND TRANSFERS IN			183,731.01	50,000.00	-72.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			183,731.01	50,000.00	-72.8%

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

21 75002 0000000
Form 14

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	506.92	3,500.00	590.4%
5) TOTAL, REVENUES			506.92	3,500.00	590.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,258.76	175,000.00	211.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,258.76	175,000.00	211.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,751.84)	(171,500.00)	207.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	183,731.01	50,000.00	-72.8%
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			183,731.01	50,000.00	-72.8%

Ross Valley Elementary
Marin County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

21 75002 0000000
Form 14

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,979.17	(121,500.00)	-194.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,759.49	546,738.66	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,759.49	546,738.66	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,759.49	546,738.66	30.6%
2) Ending Balance, June 30 (E + F1e)			546,738.66	425,238.66	-22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	546,738.66	425,238.66	-22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,759.12	3,525.00	-70.0%
5) TOTAL, REVENUES			11,759.12	3,525.00	-70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,260.23	3,183.00	-96.2%
3) Employee Benefits		3000-3999	22,326.78	642.00	-97.1%
4) Books and Supplies		4000-4999	116,505.88	145,400.00	24.8%
5) Services and Other Operating Expenditures		5000-5999	57,711.06	48,735.00	-15.6%
6) Capital Outlay		6000-6999	2,914,497.90	3,860,416.00	32.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,195,301.85	4,058,376.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,183,542.73)	(4,054,851.00)	27.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,183,542.73)	(4,054,851.00)	27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,829,947.38	5,271,380.12	-40.3%
b) Audit Adjustments		9793	(375,024.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,454,922.85	5,271,380.12	-37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,454,922.85	5,271,380.12	-37.7%
2) Ending Balance, June 30 (E + F1e)			5,271,380.12	1,216,529.12	-76.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,271,380.12	1,216,529.12	-76.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,769,334.69		
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	191.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,769,525.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	498,145.62		
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			498,145.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,271,380.12		

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,461.12	3,525.00	-69.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	298.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,759.12	3,525.00	-70.0%
TOTAL, REVENUES			11,759.12	3,525.00	-70.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,008.68	3,183.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	81,251.55	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			84,260.23	3,183.00	-96.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,918.22	378.00	-96.2%
OASDI/Medicare/Alternative		3301-3302	5,318.35	198.00	-96.3%
Health and Welfare Benefits		3401-3402	5,838.08	0.00	-100.0%
Unemployment Insurance		3501-3502	42.12	2.00	-95.3%
Workers' Compensation		3601-3602	1,210.01	64.00	-94.7%
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			22,326.78	642.00	-97.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,041.92	3,000.00	46.9%
Noncapitalized Equipment		4400	114,463.96	142,400.00	24.4%
TOTAL, BOOKS AND SUPPLIES			116,505.88	145,400.00	24.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	174.36	0.00	-100.0%
Insurance		5400-5450	1,028.00	0.00	-100.0%
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%

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	55,680.82	45,735.00	-17.9%
Communications		5900	827.88	3,000.00	262.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,711.06	48,735.00	-15.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,914,497.90	3,598,612.00	23.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	261,804.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,914,497.90	3,860,416.00	32.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,195,301.85	4,058,376.00	27.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

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

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Object

21 75002 0000000
Form 21

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

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Function

21 75002 0000000
Form 21

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,759.12	3,525.00	-70.0%
5) TOTAL, REVENUES			11,759.12	3,525.00	-70.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,195,301.85	4,058,376.00	27.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,195,301.85	4,058,376.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,183,542.73)	(4,054,851.00)	27.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Building Fund
Expenditures by Function

21 75002 0000000
Form 21

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,183,542.73)	(4,054,851.00)	27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,829,947.38	5,271,380.12	-40.3%
b) Audit Adjustments		9793	(375,024.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,454,922.85	5,271,380.12	-37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,454,922.85	5,271,380.12	-37.7%
2) Ending Balance, June 30 (E + F1e)			5,271,380.12	1,216,529.12	-76.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,271,380.12	1,216,529.12	-76.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,430.32	50,200.00	-34.3%
5) TOTAL, REVENUES			76,430.32	50,200.00	-34.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,983.30	9,686.00	21.3%
5) Services and Other Operating Expenditures		5000-5999	45,404.59	44,305.00	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,387.89	53,991.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,042.43	(3,791.00)	-116.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,042.43	(3,791.00)	-116.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,610.53	144,652.96	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,610.53	144,652.96	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,610.53	144,652.96	18.9%
2) Ending Balance, June 30 (E + F1e)			144,652.96	140,861.96	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	144,652.96	140,861.96	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	146,142.26		
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	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			146,142.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,489.30		
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			1,489.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			144,652.96		

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	231.52	200.00	-13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	76,198.80	50,000.00	-34.4%
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			76,430.32	50,200.00	-34.3%
TOTAL, REVENUES			76,430.32	50,200.00	-34.3%

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,983.30	9,686.00	21.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,983.30	9,686.00	21.3%

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,040.00	8,040.00	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	37,364.59	36,265.00	-2.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,404.59	44,305.00	-2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			53,387.89	53,991.00	1.1%

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

21 75002 0000000
Form 25

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

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

21 75002 0000000
Form 25

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,430.32	50,200.00	-34.3%
5) TOTAL, REVENUES			76,430.32	50,200.00	-34.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		53,387.89	53,991.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,387.89	53,991.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,042.43	(3,791.00)	-116.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

21 75002 0000000
Form 25

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,042.43	(3,791.00)	-116.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,610.53	144,652.96	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,610.53	144,652.96	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,610.53	144,652.96	18.9%
2) Ending Balance, June 30 (E + F1e)			144,652.96	140,861.96	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144,652.96	140,861.96	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	492.21	0.00	-100.0%
5) TOTAL, REVENUES			492.21	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	291,492.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			291,492.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(291,000.04)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(291,000.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,000.04	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,000.04	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,000.04	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191.05		
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			191.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	191.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			191.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	492.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			492.21	0.00	-100.0%
TOTAL, REVENUES			492.21	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

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

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	291,492.25	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			291,492.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			291,492.25	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

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

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

21 75002 0000000
Form 35

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

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

21 75002 0000000
Form 35

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	492.21	0.00	-100.0%
5) TOTAL, REVENUES			492.21	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		291,492.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			291,492.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(291,000.04)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

21 75002 0000000
Form 35

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(291,000.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,000.04	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,000.04	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,000.04	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	6,250.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,250.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,250.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,476.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			113,476.00	0.00	-100.0%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,226.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	107,226.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	107,226.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	107,226.00	New
2) Ending Balance, June 30 (E + F1e)			107,226.00	107,226.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,476.00	88,476.00	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	18,750.00	18,750.00	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%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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	113,476.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			113,476.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,250.00		
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			6,250.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			107,226.00		

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

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

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

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

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,250.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,250.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,250.00	0.00	-100.0%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

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	113,476.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			113,476.00	0.00	-100.0%
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%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113,476.00	0.00	-100.0%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,250.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,250.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,250.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,476.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			113,476.00	0.00	-100.0%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form 40

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,226.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	107,226.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	107,226.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	107,226.00	New
2) Ending Balance, June 30 (E + F1e)			107,226.00	107,226.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,476.00	88,476.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,750.00	18,750.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
6230	California Clean Energy Jobs Act	88,476.00	88,476.00
Total, Restricted Balance		88,476.00	88,476.00

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

21 75002 0000000
Form 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,495.42	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,916,811.02	0.00	-100.0%
5) TOTAL, REVENUES			2,939,306.44	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,636,062.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,636,062.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(696,756.06)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,759.11	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,759.11)	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

21 75002 0000000
Form 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(699,515.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,433,155.11	2,733,896.41	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,433,155.11	2,733,896.41	-20.4%
d) Other Restatements		9795	256.47	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,433,411.58	2,733,896.41	-20.4%
2) Ending Balance, June 30 (E + F1e)			2,733,896.41	2,733,896.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,733,896.41	2,733,896.41	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%

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

21 75002 0000000
Form 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,733,896.41		
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			2,733,896.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,733,896.41		

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

21 75002 0000000
Form 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	22,495.42	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,495.42	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,806,943.57	0.00	-100.0%
Unsecured Roll		8612	19,631.86	0.00	-100.0%
Prior Years' Taxes		8613	2,306.66	0.00	-100.0%
Supplemental Taxes		8614	82,170.89	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,626.44	0.00	-100.0%
Interest		8660	3,131.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,916,811.02	0.00	-100.0%
TOTAL, REVENUES			2,939,306.44	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

21 75002 0000000
Form 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,805,795.95	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,830,266.55	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,636,062.50	0.00	-100.0%
TOTAL, EXPENDITURES			3,636,062.50	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

21 75002 0000000
Form 51

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,759.11	0.00	-100.0%
(d) TOTAL, USES			2,759.11	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)			(2,759.11)	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

21 75002 0000000
Form 51

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,495.42	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,916,811.02	0.00	-100.0%
5) TOTAL, REVENUES			2,939,306.44	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,636,062.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,636,062.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(696,756.06)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,759.11	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,759.11)	0.00	-100.0%

Ross Valley Elementary
Marin County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

21 75002 0000000
Form 51

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(699,515.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,433,155.11	2,733,896.41	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,433,155.11	2,733,896.41	-20.4%
d) Other Restatements		9795	256.47	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,433,411.58	2,733,896.41	-20.4%
2) Ending Balance, June 30 (E + F1e)			2,733,896.41	2,733,896.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,733,896.41	2,733,896.41	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	992,328.00		992,328.00			992,328.00
Work in Progress	2,085,096.00	21,942,730.00	24,027,826.00			24,027,826.00
Total capital assets not being depreciated	3,077,424.00	21,942,730.00	25,020,154.00	0.00	0.00	25,020,154.00
Capital assets being depreciated:						
Land Improvements	2,592,218.00		2,592,218.00			2,592,218.00
Buildings	57,385,510.00	(21,852,050.00)	35,533,460.00			35,533,460.00
Equipment	576,788.00		576,788.00			576,788.00
Total capital assets being depreciated	60,554,516.00	(21,852,050.00)	38,702,466.00	0.00	0.00	38,702,466.00
Accumulated Depreciation for:						
Land Improvements	(2,544,365.00)		(2,544,365.00)			(2,544,365.00)
Buildings	(18,483,086.00)	(52,743.00)	(18,535,829.00)			(18,535,829.00)
Equipment	(486,198.00)	(6,909.00)	(493,107.00)			(493,107.00)
Total accumulated depreciation	(21,513,649.00)	(59,652.00)	(21,573,301.00)	0.00	0.00	(21,573,301.00)
Total capital assets being depreciated, net	39,040,867.00	(21,911,702.00)	17,129,165.00	0.00	0.00	17,129,165.00
Governmental activity capital assets, net	42,118,291.00	31,028.00	42,149,319.00	0.00	0.00	42,149,319.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	35,690,643.00	26,432.00	35,717,075.00		1,805,796.00	33,911,279.00	1,805,796.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	716,739.00	4,305.00	721,044.00		110,212.00	610,832.00	110,212.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	15,121,702.00	(589,212.00)	14,532,490.00		886,095.00	13,646,395.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	408,435.00	(22,950.00)	385,485.00	99,184.00	112,837.00	371,832.00	112,837.00
Compensated Absences Payable	48,538.00		48,538.00	57,958.00	48,538.00	57,958.00	57,958.00
Governmental activities long-term liabilities	51,986,057.00	(581,425.00)	51,404,632.00	157,142.00	2,963,478.00	48,598,296.00	2,086,803.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Page 100 of 154

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

FEDERAL PROGRAM NAME	Title I	Special Ed	Spcl Ed Private	Pre-School Special Ed	Pre-School Special Ed	Federal Mental Health	Title II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	3311	3315	3320	3327	4035
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	57,537.85	0.00		6,160.84	0.00	5,982.84	36,472.96
2. a. Current Year Award	153,202.00	278,363.00	16,583.00	18,343.00	44,848.00	28,223.00	72,368.00
b. Transferability (NCLB)							
c. Other Adjustments							19,520.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	153,202.00	278,363.00	16,583.00	18,343.00	44,848.00	28,223.00	91,888.00
3. Required Matching Funds/Other	0.00	100,554.72					
4. Total Available Award (sum lines 1, 2d, & 3)	210,739.85	378,917.72	16,583.00	24,503.84	44,848.00	34,205.84	128,360.96
REVENUES							
5. Unearned Revenue Deferred from Prior Year	5,148.85		0.00	6,160.84	0.00	5,982.84	36,472.96
6. Cash Received in Current Year	76,741.00	191,604.00	0.00	0.00	0.00	0.00	5,924.00
7. Contributed Matching Funds	0.00	100,554.72	0.00		17,280.13	0.00	
8. Total Available (sum lines 5, 6, & 7)	81,889.85	292,158.72	0.00	6,160.84	17,280.13	5,982.84	42,396.96
EXPENDITURES							
9. Donor-Authorized Expenditures	197,890.84	378,917.72	803.44	24,503.84	62,128.13	34,205.84	87,455.15
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	197,890.84	378,917.72	803.44	24,503.84	62,128.13	34,205.84	87,455.15
12. Amounts Included in Line 6 above for Prior Year Adjustments							5,924.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(116,000.99)	(86,759.00)	(803.44)	(18,343.00)	(44,848.00)	(28,223.00)	(39,134.19)
a. Unearned Revenue	12,849.01						40,905.81
b. Accounts Payable							
c. Accounts Receivable	128,850.00	86,759.00	16,583.00	18,343.00	44,848.00	28,223.00	85,964.00
14. Unused Grant Award Calculation (line 4 minus line 9)	12,849.01	0.00	15,779.56	0.00	(17,280.13)	0.00	40,905.81
15. If Carryover is allowed, enter line 14 amount here	12,789.77		15,779.56	0.00	0.00	0.00	40,905.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	197,890.84	278,363.00	16,583.00	24,503.84	44,848.00	34,205.84	87,455.15

Page 101 of 154

FEDERAL PROGRAM NAME	Title III Immigrant Ed Program	Title III Limited English Prof	**TOTAL**
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	1,390.30		107,544.79
2. a. Current Year Award	0.00	9,048.00	620,978.00
b. Transferability (NCLB)	0.32		0.32
c. Other Adjustments	228.00		19,748.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	228.32	9,048.00	640,726.32
3. Required Matching Funds/Other		175.17	100,729.89
4. Total Available Award (sum lines 1, 2d, & 3)	1,618.62	9,223.17	849,001.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	1,390.30	0.00	55,155.79
6. Cash Received in Current Year	228.00	0.00	274,497.00
7. Contributed Matching Funds	0.32	175.17	118,010.34
8. Total Available (sum lines 5, 6, & 7)	1,618.62	175.17	447,663.13
EXPENDITURES			
9. Donor-Authorized Expenditures	1,618.62	9,223.17	796,746.75
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	1,618.62	9,223.17	796,746.75
12. Amounts Included in Line 6 above for Prior Year Adjustments			5,924.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(9,048.00)	(343,159.62)
a. Unearned Revenue	0.00	0.00	53,754.82
b. Accounts Payable	0.00	0.00	0.00
c. Accounts Receivable		9,048.00	418,618.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	52,254.25
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	69,475.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,618.30	9,048.00	694,515.97

Page 102 of 154

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

STATE PROGRAM NAME	Spcl Ed - Low Incidence	STRS On-Behalf Pension Contribution	**TOTAL**
RESOURCE CODE	6530	7690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award	6,010.22	533,148.00	539,158.22
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,010.22	533,148.00	539,158.22
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,010.22	533,148.00	539,158.22
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00		0.00
6. Cash Received in Current Year	0.00		0.00
7. Contributed Matching Funds	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures	6,010.22	533,148.00	539,158.22
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	6,010.22	533,148.00	539,158.22
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,010.22)	(533,148.00)	(539,158.22)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	6,010.22		6,010.22
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,010.22	0.00	6,010.22

Page 103 of 154

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

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

Page 104 of 154

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

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

Page 105 of 154

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

STATE PROGRAM NAME	Prop 39 Clean Energy Jobs	Restricted Lottery	Special Education	Special Ed Mental Health	Mental Health	Common Core Stds Implementation	Routine Maintenance
RESOURCE CODE	6230	6300	6500	6512	6513	7405	8150
REVENUE OBJECT	8590	8560	8792	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)	Fund 40			Low Incidence?			
AWARD							
1. Prior Year Restricted Ending Balance	88,476.00	109,126.98	16,450.46		15,974.54	342,442.20	0.00
2. a. Current Year Award	80,810.00	78,984.27	1,116,777.00		108,802.00		
b. Other Adjustments		6,058.68	86,186.90		7,689.25		
c. Adj Curr Yr Award (sum lines 2a & 2b)	80,810.00	85,042.95	1,202,963.90	0.00	116,491.25	0.00	0.00
3. Required Matching Funds/Other			2,119,243.26	16,419.24			695,612.26
4. Total Available Award (sum lines 1, 2c, & 3)	169,286.00	194,169.93	3,338,657.62	16,419.24	132,465.79	342,442.20	695,612.26
REVENUES							
5. Cash Received in Current Year		6,058.68	1,004,390.00			0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments			86,186.90				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	80,810.00	78,984.27	112,387.00	0.00	116,491.25	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	80,810.00	78,984.27	112,387.00	0.00	116,491.25	0.00	0.00
8. Contributed Matching Funds			2,119,243.26	16,419.24			
9. Total Available (sum lines 5, 7c, & 8)	80,810.00	85,042.95	3,236,020.26	16,419.24	116,491.25	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	122,774.02	3,338,657.62	16,419.24	132,465.79	342,442.20	695,612.26
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	122,774.02	3,338,657.62	16,419.24	132,465.79	342,442.20	695,612.26
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	169,286.00	71,395.91	0.00	0.00	0.00	0.00	0.00

Page 106 of 154

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	572,470.18
2. a. Current Year Award	1,385,373.27
b. Other Adjustments	99,934.83
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,485,308.10
3. Required Matching Funds/Other	2,831,274.76
4. Total Available Award (sum lines 1, 2c, & 3)	4,889,053.04
REVENUES	
5. Cash Received in Current Year	1,010,448.68
6. Amounts Included in Line 5 for Prior Year Adjustments	86,186.90
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	388,672.52
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	388,672.52
8. Contributed Matching Funds	2,135,662.50
9. Total Available (sum lines 5, 7c, & 8)	3,534,783.70
EXPENDITURES	
10. Donor-Authorized Expenditures	4,648,371.13
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	4,648,371.13
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	240,681.91

Page 107 of 154

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

LOCAL PROGRAM NAME	YES Foundation	Old Parcel Taxes	Facilities	iTEAMS	Golden Gate Transit	**TOTAL**
RESOURCE CODE	9031	9040	9192	9892	9896	
REVENUE OBJECT	8699		8699	8699	8689	
LOCAL DESCRIPTION (if any)				SRCS Grant	Bus Passes	
AWARD						
1. Prior Year Restricted Ending Balance	0.00	130,753.21	22,645.89			153,399.10
2. a. Current Year Award	849,758.73		33,323.00	27,981.76	11,070.00	922,133.49
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	849,758.73	0.00	33,323.00	27,981.76	11,070.00	922,133.49
3. Required Matching Funds/Other	61,011.02					61,011.02
4. Total Available Award (sum lines 1, 2c, & 3)	910,769.75	130,753.21	55,968.89	27,981.76	11,070.00	1,136,543.61
REVENUES						
5. Cash Received in Current Year				0.00	11,010.00	11,010.00
6. Amounts Included in Line 5 for Prior Year Adjustments	753,640.89					753,640.89
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	96,117.84	0.00	33,323.00	27,981.76	60.00	157,482.60
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	96,117.84	0.00	33,323.00	27,981.76	60.00	157,482.60
8. Contributed Matching Funds	61,011.02					61,011.02
9. Total Available (sum lines 5, 7c, & 8)	157,128.86	0.00	33,323.00	27,981.76	11,070.00	229,503.62
EXPENDITURES						
10. Donor-Authorized Expenditures	910,769.75	130,753.21	55,968.89	27,981.76	11,070.00	1,136,543.61
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	910,769.75	130,753.21	55,968.89	27,981.76	11,070.00	1,136,543.61
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00

Page 108 of 154

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By _____

TRIAL BALANCE

JUNE 2015

FUND 53010 (01) GENERAL FUND

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) DEBITS	CREDITS	ENDING BALANCE
CASH IN COUNTY TREASURY				
	2,461,682.74	5,209,098.96	(4,019,864.54)	3,650,917.16
OUTSTANDING - CASH				
SA#101190333 CLOSE FUND 53560		35.65		
SA#101242759			(58.00)	
SA#101270346			(418,692.97)	
ENDING CASH BALANCE	2,461,682.74	5,209,134.61	(4,438,615.51)	3,232,201.84
SAP				
BEGINNING TRIAL BALANCE	2,519,016.85	7,390,964.16	(6,676,377.49)	3,233,603.52
OUTSTANDING - TRIAL BALANCE				
TF#150019 - Refund Baranoff			(1,401.68)	
ENDING TRIAL BALANCE	2,519,016.85	7,390,964.16	(6,677,779.17)	3,232,201.84
			DIFFERENCE:	(0.00)

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By _____

TRIAL BALANCE

JUNE 2015

FUND 53130 (13) CAFETERIA FUND

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
BEGINNING CASH BALANCE	(12,810.88)	41,511.46	(27,729.54)	971.04	
OUTSTANDING - CASH					
ENDING CASH BALANCE	(12,810.88)	41,511.46	(27,729.54)		971.04
SAP BEGINNING TRIAL BALANCE	(16,682.80)	45,383.38	(27,729.54)	971.04	
OUTSTANDING - TRIAL BALANCE					
ENDING TRIAL BALANCE	(16,682.80)	45383.38	(27,729.54)		971.04
				DIFFERENCE:	0.00

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By _____

TRIAL BALANCE

141956.3

123146.3

15332

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By _____

TRIAL BALANCE

JUNE 2015

FUND 53140 (14) DEFERRED MAINTENANCE

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
BEGINNING CASH BALANCE	559,301.91	494.40	0.00	559,796.31	

OUTSTANDING - CASH					

SA#101270346		418,692.97			
ENDING CASH BALANCE	559,301.91	419,187.37	-		978,489.28
SAP					
BEGINNING TRIAL BALANCE	559,301.91	419,187.37	0.00	978,489.28	

OUTSTANDING - TRIAL BALANCE					

ENDING TRIAL BALANCE	559,301.91	419187.37	-		978,489.28
				DIFFERENCE:	0.00

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By_____

TRIAL BALANCE

JUNE 2015

FUND 53211 (21) ROSS VALLEY SCHOOL BUILDING #1

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
CASH IN COUNTY TREASURY	37,516.17	29.85	0.00	37,546.02	

OUTSTANDING - CASH					

ENDING CASH BALANCE	37,516.17	29.85	0.00		37,546.02
SAP					
BEGINNING TRIAL BALANCE	37,516.17	29.85	0.00	37,546.02	

OUTSTANDING - TRIAL BALANCE					

ENDING TRIAL BALANCE	37,516.17	29.85	-		37,546.02
				DIFFERENCE:	0.00

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By_____

TRIAL BALANCE

JUNE 2015

FUND 53212 (22)

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
BEGINNING CASH BALANCE	5,461,003.47	587,052.07	(320,141.65)	5,727,913.89	
OUTSTANDING - CASH					
ENDING CASH BALANCE	5,461,003.47	587,052.07	(320,141.65)		5,727,913.89
BEGINNING TRIAL BALANCE	5,459,601.79	291,301.20	(28,840.45)	5,722,062.54	
OUTSTANDING - TRIAL BALANCE					
TF #150019		1,401.68			
DC#150158		4,449.67			
ENDING TRIAL BALANCE	5,459,601.79	297,153	(28,840)		5,727,913.89
				DIFFERENCE:	0.00

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By_____

TRIAL BALANCE

JUNE 2015

FUND 53213 (23) BOND PROCEEDS

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
BEGINNING CASH BALANCE	3,871.70	3.08	0.00	3,874.78	
OUTSTANDING - CASH					
ENDING CASH BALANCE	3,871.70	3.08	-		3,874.78
BEGINNING TRIAL BALANCE	3,871.70	3.08	0.00	3,874.78	
OUTSTANDING - TRIAL BALANCE					
ENDING TRIAL BALANCE	3,871.70	3.08	-		3,874.78
				DIFFERENCE:	0.00

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By_____

TRIAL BALANCE

JUNE 2015

FUND 53251 (25) SR CAPITAL FACILITIES

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
BEGINNING CASH BALANCE	143,798.46	3,133.80	(790.00)	146,142.26	
OUTSTANDING - CASH					
ENDING CASH BALANCE	143,798.46	3,133.80	(790.00)		146,142.26
BEGINNING TRIAL BALANCE	143,798.46	3,133.80	(790.00)	146,142.26	
OUTSTANDING - TRIAL BALANCE					
ENDING TRIAL BALANCE	143,798.46	3,133.80	(790.00)		146,142.26
				DIFFERENCE:	0.00

ROSS VALLEY SCHOOL DISTRICT

Review Date _____

Approved By_____

TRIAL BALANCE

JUNE 2015

FUND (53350) 35 - BUILDING FUND

DESCRIPTION	BEGINNING BALANCE	(YEAR TO DATE) RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
CASH IN COUNTY TREASURY	291,301.20	291,492.25	(582,602.40)	191.05	

OUTSTANDING - CASH					

SA#10126473					
ENDING CASH BALANCE	291,301.20	291,492.25	(582,602.40)		191.05
SAP					
BEGINNING TRIAL BALANCE	291,301.20	191.05	(291,301.20)	191.05	

OUTSTANDING - TRIAL BALANCE					

ENDING TRIAL BALANCE	291,301.20	191.05	(291,301.20)		191.05
				DIFFERENCE:	(0.00)

Unaudited Actuals
2014-15 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,338,498.82	301	0.00	303	11,338,498.82	305	259,524.77		307	11,078,974.05	309
2000 - Classified Salaries	3,311,458.53	311	2,686.04	313	3,308,772.49	315	5,870.96		317	3,302,901.53	319
3000 - Employee Benefits (Excluding 3800)	4,229,140.29	321	103,093.02	323	4,126,047.27	325	53,783.83		327	4,072,263.44	329
4000 - Books, Supplies Equip Replace. (6500)	925,047.73	331	796.84	333	924,250.89	335	124,073.90		337	800,176.99	339
5000 - Services. . . & 7300 - Indirect Costs	2,942,714.10	341	18,624.49	343	2,924,089.61	345	879,188.59		347	2,044,901.02	349
				TOTAL	22,621,659.08	365			TOTAL	21,299,217.03	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	9,340,494.97	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,056,316.36	380
3. STRS.	3101 & 3102	1,256,315.71	382
4. PERS.	3201 & 3202	105,550.97	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	212,396.25	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,171,681.82	385
7. Unemployment Insurance.	3501 & 3502	5,213.18	390
8. Workers' Compensation Insurance.	3601 & 3602	149,669.46	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	29,693.89	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		13,327,332.61	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		13,327,332.61	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		62.57%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.57%
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).	21,299,217.03
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
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
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2013-14 Actual**			**2014-15 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	17,752,954.41		17,752,954.41			17,749,318.07
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,224.59		2,224.59			2,229.16
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2013-14**			**Adjustments to 2014-15**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2014-15 P2 Report**			**2015-16 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	2,229.16		2,229.16	2,244.59		2,244.59
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,229.16			2,244.59
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	**2014-15 Actual**			**2015-16 Budget**		
1. Homeowners' Exemption (Object 8021)	59,476.84		59,476.84	50,500.00		50,500.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	9,531,534.97		9,531,534.97	9,077,500.00		9,077,500.00
5. Unsecured Roll Taxes (Object 8042)	212,505.67		212,505.67	212,500.00		212,500.00
6. Prior Years' Taxes (Object 8043)	56,529.02		56,529.02	52,300.00		52,300.00
7. Supplemental Taxes (Object 8044)	658,394.95		658,394.95	414,700.00		414,700.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,536,561.00)		(5,536,561.00)	(5,377,000.00)		(5,377,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	3,568,818.60		3,568,818.60	3,707,190.00		3,707,190.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,550,699.05	0.00	8,550,699.05	8,137,690.00	0.00	8,137,690.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,550,699.05	0.00	8,550,699.05	8,137,690.00	0.00	8,137,690.00

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
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			207,232.13			215,367.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			207,232.13			215,367.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,775,077.55		9,775,077.55	11,738,686.00		11,738,686.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	9,775,077.55	0.00	9,775,077.55	11,738,686.00	0.00	11,738,686.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	22,663,938.74		22,663,938.74	23,427,814.00		23,427,814.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	6,687.95		6,687.95	6,000.00		6,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2014-15 Actual**			**2015-16 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			17,752,954.41			17,749,318.07
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0021			1.0069
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			17,749,318.07			18,554,490.68
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,550,699.05			8,137,690.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			267,499.20			269,350.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			9,405,851.15			10,632,167.68
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			9,405,851.15			10,632,167.68
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])			5,300.40			4,808.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,555,999.45			8,142,498.30
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			9,400,550.75			10,627,359.38
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,555,999.45			
b. State Subventions (Line D8)			9,400,550.75			
c. Less: Excluded Appropriations (Line C23)			207,232.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			17,749,318.07			

	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)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2014-15 Actual			2015-16 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			17,749,318.07			18,554,490.68
12. Appropriations Subject to the Limit (Line D9d)			17,749,318.07			

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

Midge Hoffman
Gann Contact Person

415-451-4075
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 692,897.47
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 18,083,352.57

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.83%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	827,605.69
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	38,804.84
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	26,120.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	79,715.84
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	972,246.37
9.	Carry-Forward Adjustment (Part IV, Line F)	(268,587.05)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	703,659.32

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,957,478.23
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,924,082.17
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,133,454.56
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	31,040.68
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,141.09
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)	522,988.58
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,742.36
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,001,637.56
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	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)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	172,745.36
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)	21,760,310.59

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.47%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 3.23%

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)**	972,246.37
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(172,402.17)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.91%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.91%) times Part III, Line B18); zero if positive	(268,587.05)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(268,587.05)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.23%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-134,293.53) is applied to the current year calculation and the remainder ($-134,293.52) is deferred to one or more future years:	3.85%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-89,529.02) is applied to the current year calculation and the remainder ($-179,058.03) is deferred to one or more future years:	4.06%
	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)**	(268,587.05)

Unaudited Actuals

Ross Valley Elementary
Marin County

2014-15 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

21 75002 0000000
Form ICR

Approved indirect cost rate: 4.91%
Highest rate used in any program: 4.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	188,629.15	9,261.69	4.91%
01	3327	32,605.84	1,600.00	4.91%
01	4035	83,362.07	4,093.08	4.91%
01	6512	126,266.79	6,199.00	4.91%
01	7405	326,415.23	16,026.97	4.91%
01	8150	663,157.26	32,455.00	4.89%

Ross Valley Elementary
Marin County

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

21 75002 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	555,846.14		109,126.98	664,973.12
2. State Lottery Revenue	8560	314,233.68		85,042.95	399,276.63
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		870,079.82	0.00	194,169.93	1,064,249.75
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	137,214.14			137,214.14
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	25,858.76			25,858.76
4. Books and Supplies	4000-4999	0.00		122,774.02	122,774.02
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	210.65			210.65
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		163,283.55	0.00	122,774.02	286,057.57
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	706,796.27	0.00	71,395.91	778,192.18

D. COMMENTS:

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

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

Unaudited Actuals
Ross Valley Elementary — 2014-15 Unaudited Actuals — 21 75002 0000000
Marin County — No Child Left Behind Maintenance of Effort Expenditures — Form NCMOE

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2014-15 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	23,454,885.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	796,746.75
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	6,141.09
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	168,953.71
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	314,587.20
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,474.49
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				505,156.49
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	17,380.19
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,170,361.97

Unaudited Actuals
Ross Valley Elementary — 2014-15 Unaudited Actuals — 21 75002 0000000
Marin County — No Child Left Behind Maintenance of Effort Expenditures — Form NCMOE

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)		2,225.31
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,962.82

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.)	20,245,116.60	9,093.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,245,116.60	9,093.66
B. Required effort (Line A.2 times 90%)	18,220,604.94	8,184.29
C. Current year expenditures (Line I.E and Line II.B)	22,170,361.97	9,962.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									19
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	88,749.96	0.00	0.00	0.00	66,164.00	0.00	1,000,699.40		1,155,613.36
2000-2999	Classified Salaries	36,672.12	0.00	0.00	0.00	0.00	0.00	889,081.49		925,753.61
3000-3999	Employee Benefits	33,064.06	0.00	0.00	0.00	18,864.92	0.00	556,821.62		608,750.60
4000-4999	Books and Supplies	388.18	0.00	0.00	0.00	0.00	6,022.06	28,667.69		35,077.93
5000-5999	Services and Other Operating Expenditures	206,930.52	0.00	0.00	0.00	0.00	207,524.64	679,618.21		1,094,073.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	365,804.84	0.00	0.00	0.00	85,028.92	213,546.70	3,154,888.41	0.00	3,819,268.87
7310	Transfers of Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00		1,600.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	301,712.52								301,712.52
	Total Indirect Costs and PCR Allocations	303,312.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,312.52
	TOTAL COSTS	669,117.36	0.00	0.00	0.00	85,028.92	213,546.70	3,154,888.41	0.00	4,122,581.39
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	66,164.00	0.00	25,912.94		92,076.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	253,271.92		253,271.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	15,723.71	0.00	97,677.91		113,401.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,605.26		7,605.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	32,575.73	27.50		32,603.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	81,887.71	32,575.73	384,495.53	0.00	498,958.97
7310	Transfers of Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00		1,600.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
	TOTAL BEFORE OBJECT 8980	1,600.00	0.00	0.00	0.00	81,887.71	32,575.73	384,495.53	0.00	500,558.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									117,834.85
	TOTAL COSTS									382,724.12

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	88,749.96	0.00	0.00	0.00	0.00	0.00	974,786.46		1,063,536.42
2000-2999	Classified Salaries	36,672.12	0.00	0.00	0.00	0.00	0.00	635,809.57		672,481.69
3000-3999	Employee Benefits	33,064.06	0.00	0.00	0.00	3,141.21	0.00	459,143.71		495,348.98
4000-4999	Books and Supplies	388.18	0.00	0.00	0.00	0.00	6,022.06	21,062.43		27,472.67
5000-5999	Services and Other Operating Expenditures	206,930.52	0.00	0.00	0.00	0.00	174,948.91	679,590.71		1,061,470.14
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	365,804.84	0.00	0.00	0.00	3,141.21	180,970.97	2,770,392.88	0.00	3,320,309.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	301,712.52								301,712.52
	Total Indirect Costs and PCR Allocations	301,712.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301,712.52
	TOTAL BEFORE OBJECT 8980	667,517.36	0.00	0.00	0.00	3,141.21	180,970.97	2,770,392.88	0.00	3,622,022.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									117,834.85
	TOTAL COSTS									3,739,857.27
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,104.15	0.00	0.00	0.00	0.00	0.00	0.00		2,104.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,104.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,104.15
7310	Transfers of Indirect Costs	(6,199.00)	0.00	0.00	0.00	0.00	0.00	0.00		(6,199.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(6,199.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,199.00)
	TOTAL BEFORE OBJECT 8980	(4,094.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,094.85)
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									117,834.85
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,135,662.50
	TOTAL COSTS									2,249,402.50

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

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2013-14 Expenditures by LEA (LE-PY)

2013-14 Expenditures	**A. State and Local**	**B. Local Only**
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,621,227.35	1,969,629.31
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	3,621,227.35	1,969,629.31

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	205.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	205.00

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a).

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

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

SECTION 3	**Column A**	**Column B**	**Column C**
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	**Actual Expenditures FY 2013-14 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	4,122,581.39		
2. Less: Expenditures paid from federal sources	382,724.12		
3. Expenditures paid from state and local sources	3,739,857.27	3,621,227.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,739,857.27	3,621,227.35	118,629.92
4. Special education unduplicated pupil count	194	205	
5. Per capita state and local expenditures (A3/A4)	19,277.61	17,664.52	1,613.09

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	2,249,402.50	1,969,629.31	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,249,402.50	1,969,629.31	279,773.19
b. Per capita local expenditures (B1a/A4)	11,594.86	9,607.95	1,986.91

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

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

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

Midge Hoffman
Contact Name

415-451-4075
Telephone Number

Chief Business Official
Title

mhoffman@rossvalleyschools.org
E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2015-16 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									194
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	90,877.00	0.00	0.00	0.00	0.00	0.00	1,192,746.00		1,283,623.00
2000-2999	Classified Salaries	39,792.00	0.00	0.00	0.00	0.00	435,048.00	558,641.00		1,033,481.00
3000-3999	Employee Benefits	31,245.00	0.00	0.00	0.00	0.00	169,454.00	477,459.00		678,158.00
4000-4999	Books and Supplies	357.00	0.00	0.00	0.00	0.00	2,540.00	32,952.00		35,849.00
5000-5999	Services and Other Operating Expenditures	220,863.00	0.00	0.00	0.00	0.00	153,810.00	753,566.00		1,128,239.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	383,134.00	0.00	0.00	0.00	0.00	760,852.00	3,015,364.00	0.00	4,159,350.00
7310	Transfers of Indirect Costs	968.00	0.00	0.00	0.00	0.00	0.00	0.00		968.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	968.00
	TOTAL COSTS	384,102.00	0.00	0.00	0.00	0.00	760,852.00	3,015,364.00	0.00	4,160,318.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	90,877.00	0.00	0.00	0.00	0.00	0.00	1,120,823.00		1,211,700.00
2000-2999	Classified Salaries	39,792.00	0.00	0.00	0.00	0.00	435,048.00	285,920.00		760,760.00
3000-3999	Employee Benefits	31,245.00	0.00	0.00	0.00	0.00	169,454.00	348,202.00		548,901.00
4000-4999	Books and Supplies	357.00	0.00	0.00	0.00	0.00	2,540.00	21,993.00		24,890.00
5000-5999	Services and Other Operating Expenditures	220,863.00	0.00	0.00	0.00	0.00	153,810.00	722,016.00		1,096,689.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	383,134.00	0.00	0.00	0.00	0.00	760,852.00	2,498,954.00	0.00	3,642,940.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	383,134.00	0.00	0.00	0.00	0.00	760,852.00	2,498,954.00	0.00	3,642,940.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									133,127.00
	TOTAL COSTS									3,776,067.00

Page 137 of 154

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2015-16 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00		2,800.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									133,127.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									2,698,077.00
	TOTAL COSTS									2,834,004.00

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

Page 138 of 154

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2014-15 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									194
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	88,749.96	0.00	0.00	0.00	66,164.00	0.00	1,000,699.40		1,155,613.36
2000-2999	Classified Salaries	36,672.12	0.00	0.00	0.00	0.00	0.00	889,081.49		925,753.61
3000-3999	Employee Benefits	33,064.06	0.00	0.00	0.00	18,864.92	0.00	556,821.62		608,750.60
4000-4999	Books and Supplies	388.18	0.00	0.00	0.00	0.00	6,022.06	28,667.69		35,077.93
5000-5999	Services and Other Operating Expenditures	206,930.52	0.00	0.00	0.00	0.00	207,524.64	679,618.21		1,094,073.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	365,804.84	0.00	0.00	0.00	85,028.92	213,546.70	3,154,888.41	0.00	3,819,268.87
7310	Transfers of Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00		1,600.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	301,712.52								301,712.52
	Total Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
	TOTAL COSTS	367,404.84	0.00	0.00	0.00	85,028.92	213,546.70	3,154,888.41	0.00	3,820,868.87
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	66,164.00	0.00	25,912.94		92,076.94
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	253,271.92		253,271.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	15,723.71	0.00	97,677.91		113,401.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	7,605.26		7,605.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	32,575.73	27.50		32,603.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	81,887.71	32,575.73	384,495.53	0.00	498,958.97
7310	Transfers of Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00		1,600.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
	TOTAL BEFORE OBJECT 8980	1,600.00	0.00	0.00	0.00	81,887.71	32,575.73	384,495.53	0.00	500,558.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									117,834.85
	TOTAL COSTS									382,724.12

Page 139 of 154

Page 140 of 154

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	88,749.96	0.00	0.00	0.00	0.00	0.00	974,786.46		1,063,536.42
2000-2999	Classified Salaries	36,672.12	0.00	0.00	0.00	0.00	0.00	635,809.57		672,481.69
3000-3999	Employee Benefits	33,064.06	0.00	0.00	0.00	3,141.21	0.00	459,143.71		495,348.98
4000-4999	Books and Supplies	388.18	0.00	0.00	0.00	0.00	6,022.06	21,062.43		27,472.67
5000-5999	Services and Other Operating Expenditures	206,930.52	0.00	0.00	0.00	0.00	174,948.91	679,590.71		1,061,470.14
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	365,804.84	0.00	0.00	0.00	3,141.21	180,970.97	2,770,392.88	0.00	3,320,309.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	301,712.52								301,712.52
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	365,804.84	0.00	0.00	0.00	3,141.21	180,970.97	2,770,392.88	0.00	3,320,309.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									117,834.85
	TOTAL COSTS									3,438,144.75
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,104.15	0.00	0.00	0.00	0.00	0.00	0.00		2,104.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,104.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,104.15
7310	Transfers of Indirect Costs	(6,199.00)	0.00	0.00	0.00	0.00	0.00	0.00		(6,199.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(6,199.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,199.00)
	TOTAL BEFORE OBJECT 8980	(4,094.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,094.85)
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									117,834.85
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,135,662.50
	TOTAL COSTS									2,249,402.50

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

Page 140 of 154

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a).				
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

SECTION 3	**Column A**	**Column B**	**Column C**
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	**Actual Expenditures FY 2014-15 (LE-B Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	4,160,318.00		
2. Less: Expenditures paid from federal sources	384,251.00		
3. Expenditures paid from state and local sources	3,776,067.00	3,438,144.75	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,776,067.00	3,438,144.75	337,922.25
4. Special education unduplicated pupil count	194	194	
5. Per capita state and local expenditures (A3/A4)	19,464.26	17,722.40	1,741.86

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	2,834,004.00	2,249,402.50	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,834,004.00	2,249,402.50	584,601.50
b. Per capita local expenditures (B1a/A4)	14,608.27	11,594.86	3,013.41

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

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

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

Midge Hofman
Contact Name

415-451-4075
Telephone Number

Chief Business Official
Title

mhoffman@rossvalleyschools.org
E-mail Address

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	15,388,431.74	1,767,621.67	17,156,053.41	1,138,485.38		18,294,538.79
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	3,819,268.87	301,712.50	4,120,981.37	273,470.65		4,394,452.02
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	21,615.58	0.00	21,615.58	1,434.42		23,050.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					737.21	737.21
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					708,025.55	708,025.55
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		21,210.43	21,210.43	12,871.02		34,081.45
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	19,229,316.19	2,090,544.60	21,319,860.79	1,426,261.47	708,762.76	23,454,885.02

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	12,113,880.05	132,601.37	1,233,222.05	1,383,887.05	392,451.80	11,070.00	31,040.68			90,278.74	0.00	15,388,431.74
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,843,598.18	163,249.76	1,419.24	0.00	605,565.03	205,436.66	0.00			0.00	0.00	3,819,268.87
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		6,141.09	0.00	15,474.49	0.00	21,615.58
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		14,957,478.23	295,851.13	1,234,641.29	1,383,887.05	998,016.83	216,506.66	31,040.68	6,141.09	0.00	105,753.23	0.00	19,229,316.19

* Functions 7100-7199 for goals 8100 and 8500

Page 146 of 154

Page 147 of 154

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	46,414.93	1,721,206.74	0.00	1,767,621.67
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	68,529.50	233,183.00	0.00	301,712.50
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		21,210.43		21,210.43
Total Allocated Support Costs		114,944.43	1,975,600.17	0.00	2,090,544.60

Page 147 of 154

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	522,988.58
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	26,120.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	838,348.05
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	38,804.84
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,426,261.47
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	19,229,316.19
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,090,544.60
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	21,319,860.79
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	172,745.36
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	172,745.36
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	21,492,606.15
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.64%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	737.21				737.21
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				708,025.55	708,025.55
Total Other Costs	737.21	0.00	0.00	708,025.55	708,762.76

Page 149 of 154

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	- - - - - - - - - - - - - - - - - - - Teacher Full-Time Equivalents -				- - - - - - - - Classroom Units - - - - - - - -		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	9,702.70	102,448.69	1,975,600.17	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12			6.00	3.00	130.65		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)				5.60	17.70		
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)					1.61		
C. Total Allocation Factors	0.00	0.00	6.00	8.60	149.96	0.00	0.00

Page 150 of 154

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	314,587.20		
Fund Reconciliation							22,083.80	161,188.10
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					17,380.19	0.00		
Fund Reconciliation							17,380.19	9,818.87
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					183,731.01	0.00		
Fund Reconciliation							30,331.91	12,264.93
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							191.05	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	191.05
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					113,476.00	0.00		
Fund Reconciliation							113,476.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	314,587.20	314,587.20	183,462.95	183,462.95

2014-15 CLOSING ENTRIES - DUE TO / DUE FROM

Fund 01		Fund 13		Fund 14		Fund 40		Fund 21		Fund 35		2014-15 Set-Up Journal #	DESCRIPTION
9310	<9610>	9310	<9610>	9310	<9610>	9310	<9610>	9310	<9610>	9310	<9610>		
	$ (25,000.00)					$ 25,000.00						JE 150026	Interfund loan - Board approved
$ 8,818.87			$ (8,818.87)									TF 150033	Temporary Cash Loan from GF to Cafe
$ 1,000.00			$ (1,000.00)									TF 150033	Temporary Cash Loan from GF to Cafe
	$ (17,380.19)	$ 17,380.19										JE 150031	GF Contribution to Café Fund
$ 12,264.93					$ (12,264.93)							TF 150036	Transfer WH Multi Door repair to Deferred Maint
	$ (52,977.80)			$ 52,977.80								JE 150032	Transfer UofF residual funds to Def Maint
								$ 191.05			$ (191.05)	JE 150036	Transfer residual $ against Fnd35 Manor Project
	$ (88,476.00)					$ 88,476.00						JE 150039	Move Prop39 $$$ to Fund 40
$ 22,083.80	$ (183,833.99)	$ 17,380.19	$ (9,818.87)	$ 52,977.80	$ (12,264.93)	$ 113,476.00	$ -	$ 191.05	$ -	$ -	$ (191.05)		

SACS2015ALL Financial Reporting Software - 2015.2.0
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Unaudited Actuals
2014-15 Unaudited Actuals
Technical Review Checks

Ross Valley Elementary **Marin County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.