

San Bernardino City Unified

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

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Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 02, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed


County Superintendent/Designee

(Original signature required)

Date: 9/22/14

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

For County Office of Education:

Thomas Cassida

Name

Business Services Advisor

Title

(909) 386-9676

Telephone

Thomas.Cassida@sbcss.k12.ca.us

E-mail Address

For School District:

Janet King

Name

Director Fiscal Services

Title

(909) 381-1154

Telephone

janet.king@sbcusd.k12.ca.us

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

FINAL-ORIGINAL

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

36 67876 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)	55.11%
	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	\$272,708,041.94
	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.	\$272,708,041.94
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	6.81%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 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	

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		348,824,323.37	0.00	348,824,323.37	410,735,334.00	0.00	410,735,334.00	17.7%
2) Federal Revenue	8100-8299		278,932.64	49,726,996.20	50,005,928.84	275,000.00	45,951,087.99	46,226,087.99	-7.6%
3) Other State Revenue	8300-8599		8,653,372.73	62,641,828.23	71,295,200.96	7,913,408.00	53,414,024.82	61,327,432.82	-14.0%
4) Other Local Revenue	8600-8799		2,158,678.84	6,637,573.08	8,796,251.92	2,983,535.39	2,395,295.00	5,378,830.39	-38.9%
5) TOTAL, REVENUES			359,915,307.58	119,006,397.51	478,921,705.09	421,907,277.39	101,760,407.81	523,667,685.20	9.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		173,364,900.38	53,735,221.54	227,100,121.92	192,506,519.61	51,668,394.61	244,174,914.22	7.5%
2) Classified Salaries	2000-2999		45,795,573.01	17,594,137.14	63,389,710.15	53,036,204.37	19,110,701.91	72,146,906.28	13.8%
3) Employee Benefits	3000-3999		73,579,524.59	20,748,050.44	94,327,575.03	87,121,071.74	24,882,518.15	112,003,589.89	18.7%
4) Books and Supplies	4000-4999		9,665,689.04	14,062,818.23	23,728,507.27	24,801,213.32	6,949,084.09	31,750,297.41	33.8%
5) Services and Other Operating Expenditures	5000-5999		45,161,631.32	28,033,132.87	73,194,764.19	58,001,623.60	25,964,104.37	83,965,727.97	14.7%
6) Capital Outlay	6000-6999		3,073,596.45	1,261,764.92	4,335,361.37	2,276,243.43	529,360.48	2,805,603.91	-35.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		232,584.97	0.00	232,584.97	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(8,387,285.98)	6,540,520.84	(1,846,765.14)	(10,324,176.66)	7,966,957.66	(2,357,219.00)	27.6%
9) TOTAL, EXPENDITURES			342,486,213.78	141,975,645.98	484,461,859.76	407,418,699.41	137,071,121.27	544,489,820.68	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,429,093.80	(22,969,248.47)	(5,540,154.67)	14,488,577.98	(35,310,713.46)	(20,822,135.48)	275.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		13,048.86	0.00	13,048.86	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		545,729.75	7,854.17	553,583.92	1,408,171.44	0.00	1,408,171.44	154.4%
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		(28,614,411.96)	28,614,411.96	0.00	(33,454,166.80)	33,454,166.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,147,092.85)	28,606,557.79	(540,535.06)	(34,862,338.24)	33,454,166.80	(1,408,171.44)	160.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,717,999.05)	5,637,309.32	(6,080,689.73)	(20,373,760.26)	(1,856,546.66)	(22,230,306.92)	265.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,780,170.61	17,368,583.89	62,148,754.50	33,062,171.56	23,005,893.21	56,068,064.77	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,780,170.61	17,368,583.89	62,148,754.50	33,062,171.56	23,005,893.21	56,068,064.77	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,780,170.61	17,368,583.89	62,148,754.50	33,062,171.56	23,005,893.21	56,068,064.77	-9.8%
2) Ending Balance, June 30 (E + F1e)			33,062,171.56	23,005,893.21	56,068,064.77	12,688,411.30	21,149,346.55	33,837,757.85	-39.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	211,000.00	0.00	211,000.00	0.0%
Stores		9712	437,079.81	0.00	437,079.81	500,000.00	0.00	500,000.00	14.4%
Prepaid Expenditures		9713	54,928.14	0.00	54,928.14	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,005,893.21	23,005,893.21	0.00	21,149,346.55	21,149,346.55	-8.1%
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	843,686.00	0.00	843,686.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,750,000.00	0.00	9,750,000.00	10,930,000.00	0.00	10,930,000.00	12.1%
Unassigned/Unappropriated Amount		9790	21,765,477.61	0.00	21,765,477.61	1,047,411.30	0.00	1,047,411.30	-95.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	28,520,634.89	11,812,363.39	40,332,998.28				
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	211,000.00	0.00	211,000.00				
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	64,008,844.24	26,625,853.85	90,634,698.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,651,638.98	163,852.27	4,815,491.25				
6) Stores		9320	437,079.81	0.00	437,079.81				
7) Prepaid Expenditures		9330	54,928.14	0.00	54,928.14				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			97,884,126.06	38,602,069.51	136,486,195.57				
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	57,864,289.28	15,102,943.97	72,967,233.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,957,665.22	10,309.00	6,967,974.22				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	482,923.33	482,923.33				
6) TOTAL, LIABILITIES			64,821,954.50	15,596,176.30	80,418,130.80				
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									

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
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Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			33,062,171.56	23,005,893.21	56,068,064.77				

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	272,769,087.00	0.00	272,769,087.00	346,789,771.00	0.00	346,789,771.00	27.1%
Education Protection Account State Aid - Current Year		8012	53,145,722.00	0.00	53,145,722.00	47,223,942.00	0.00	47,223,942.00	-11.1%
State Aid - Prior Years		8019	511,350.77	0.00	511,350.77	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	302,177.29	0.00	302,177.29	298,416.00	0.00	298,416.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,922,070.81	0.00	23,922,070.81	23,732,114.00	0.00	23,732,114.00	-0.8%
Unsecured Roll Taxes		8042	1,173,475.84	0.00	1,173,475.84	1,091,171.00	0.00	1,091,171.00	-7.0%
Prior Years' Taxes		8043	(13,507.43)	0.00	(13,507.43)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	391,899.84	0.00	391,899.84	316,146.00	0.00	316,146.00	-19.3%
Education Revenue Augmentation Fund (ERAF)		8045	(9,854,121.88)	0.00	(9,854,121.88)	(9,828,676.00)	0.00	(9,828,676.00)	-0.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,701,968.46	0.00	7,701,968.46	2,355,790.00	0.00	2,355,790.00	-69.4%
Penalties and Interest from Delinquent Taxes		8048	44,669.16	0.00	44,669.16	0.00	0.00	0.00	-100.0%
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			350,094,791.86	0.00	350,094,791.86	411,978,674.00	0.00	411,978,674.00	17.7%
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	(1,270,468.49)	0.00	(1,270,468.49)	(1,243,340.00)	0.00	(1,243,340.00)	-2.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			348,824,323.37	0.00	348,824,323.37	410,735,334.00	0.00	410,735,334.00	17.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,136,207.00	9,136,207.00	0.00	9,136,207.00	9,136,207.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,047,703.00	1,047,703.00	0.00	1,047,337.00	1,047,337.00	0.0%
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		24,249,588.54	24,249,588.54		25,249,128.00	25,249,128.00	4.1%
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		3,221,706.41	3,221,706.41		3,596,400.00	3,596,400.00	11.6%
NCLB: Title III, Immigrant Education Program	4201	8290		27,556.93	27,556.93		0.00	0.00	-100.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,460,462.67	1,460,462.67		1,416,971.00	1,416,971.00	-3.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026- 3205, 4036-4126, 5510	8290		8,467,075.55	8,467,075.55		3,835,528.99	3,835,528.99	-54.7%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		576,406.45	576,406.45		576,407.00	576,407.00	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	278,932.64	1,540,289.65	1,819,222.29	275,000.00	1,093,109.00	1,368,109.00	-24.8%
TOTAL, FEDERAL REVENUE			278,932.64	49,726,996.20	50,005,928.84	275,000.00	45,951,087.99	46,226,087.99	-7.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		25,291,173.00	25,291,173.00		24,980,120.00	24,980,120.00	-1.2%
Prior Years	6500	8319		6,946.00	6,946.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	97,514.00	478,253.00	575,767.00	54,814.00	470,528.00	525,342.00	-8.8%
All Other State Apportionments - Prior Years	All Other	8319	18,406.00	0.00	18,406.00	0.00	0.00	0.00	-100.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,680,292.00	0.00	1,680,292.00	1,341,622.00	0.00	1,341,622.00	-20.2%
Lottery - Unrestricted and Instructional Materials		8560	6,727,115.99	1,879,657.51	8,606,773.50	6,466,972.00	1,564,590.00	8,031,562.00	-6.7%
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		8,007,140.00	8,007,140.00		8,778,194.00	8,778,194.00	9.6%

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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		769,895.00	769,895.00		0.00	0.00	-100.0%
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		50,000.00	50,000.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		12,445,700.00	12,445,700.00		11,457,100.00	11,457,100.00	-7.9%
Common Core State Standards Implementation	7405	8590		10,045,922.00	10,045,922.00		2,575,880.82	2,575,880.82	-74.4%
All Other State Revenue	All Other	8590	130,044.74	3,667,141.72	3,797,186.46	50,000.00	3,587,612.00	3,637,612.00	-4.2%
TOTAL, OTHER STATE REVENUE			8,653,372.73	62,641,828.23	71,295,200.96	7,913,408.00	53,414,024.82	61,327,432.82	-14.0%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,519,611.00	3,519,611.00	0.00	0.00	0.00	-100.0%
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	87,124.77	0.00	87,124.77	85,000.00	0.00	85,000.00	-2.4%
Interest		8660	448,402.27	0.00	448,402.27	200,000.00	0.00	200,000.00	-55.4%
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	335,190.87	0.00	335,190.87	165,369.00	0.00	165,369.00	-50.7%
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	1,640,787.61	1,640,787.61	0.00	1,659,895.00	1,659,895.00	1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	21,854.00	0.00	21,854.00	112,815.39	0.00	112,815.39	416.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,266,106.93	1,477,174.47	2,743,281.40	2,420,351.00	735,400.00	3,155,751.00	15.0%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,158,678.84	6,637,573.08	8,796,251.92	2,983,535.39	2,395,295.00	5,378,830.39	-38.9%
TOTAL, REVENUES			359,915,307.58	119,006,397.51	478,921,705.09	421,907,277.39	101,760,407.81	523,667,685.20	9.3%

			2013-14 Unaudited Actuals			2014-15 Budget			
					Total Fund col. A + B (C)			Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Unrestricted (D)	Restricted (E)		
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	141,921,806.03	38,219,267.31	180,141,073.34	158,300,427.58	34,378,566.33	192,678,993.91	7.0%
Certificated Pupil Support Salaries		1200	12,835,827.64	5,876,502.20	18,712,329.84	12,885,115.13	6,416,006.08	19,301,121.21	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	15,634,709.95	3,140,961.86	18,775,671.81	17,207,199.47	3,819,979.06	21,027,178.53	12.0%
Other Certificated Salaries		1900	2,972,556.76	6,498,490.17	9,471,046.93	4,113,777.43	7,053,843.14	11,167,620.57	17.9%
TOTAL, CERTIFICATED SALARIES			173,364,900.38	53,735,221.54	227,100,121.92	192,506,519.61	51,668,394.61	244,174,914.22	7.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,998,322.58	7,318,032.49	10,316,355.07	3,445,516.91	8,769,872.18	12,215,389.09	18.4%
Classified Support Salaries		2200	15,472,739.77	4,920,574.37	20,393,314.14	18,767,744.77	5,682,868.28	24,450,613.05	19.9%
Classified Supervisors' and Administrators' Salaries		2300	3,704,995.08	791,224.92	4,496,220.00	4,513,197.12	849,607.08	5,362,804.20	19.3%
Clerical, Technical and Office Salaries		2400	20,949,318.19	2,997,835.91	23,947,154.10	22,784,485.22	2,713,410.35	25,497,895.57	6.5%
Other Classified Salaries		2900	2,670,197.39	1,566,469.45	4,236,666.84	3,525,260.35	1,094,944.02	4,620,204.37	9.1%
TOTAL, CLASSIFIED SALARIES			45,795,573.01	17,594,137.14	63,389,710.15	53,036,204.37	19,110,701.91	72,146,906.28	13.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,045,316.96	4,227,264.50	18,272,581.46	19,293,468.72	4,192,224.08	23,485,692.80	28.5%
PERS		3201-3202	5,569,306.81	2,034,135.66	7,603,442.47	7,101,210.30	2,342,001.30	9,443,211.60	24.2%
OASDI/Medicare/Alternative		3301-3302	5,815,315.11	2,125,774.30	7,941,089.41	6,559,592.57	2,290,429.03	8,850,021.60	11.4%
Health and Welfare Benefits		3401-3402	32,633,439.02	9,761,085.70	42,394,524.72	38,242,375.97	13,143,107.15	51,385,483.12	21.2%
Unemployment Insurance		3501-3502	166,652.45	36,124.85	202,777.30	177,107.69	36,502.64	213,610.33	5.3%
Workers' Compensation		3601-3602	3,521,608.00	1,153,622.93	4,675,230.93	4,221,873.32	1,287,323.50	5,509,196.82	17.8%
OPEB, Allocated		3701-3702	2,240,558.67	662,949.25	2,903,507.92	2,439,357.64	721,913.65	3,161,271.29	8.9%
OPEB, Active Employees		3751-3752	2,448,868.57	747,093.25	3,195,961.82	2,848,844.53	869,016.80	3,717,861.33	16.3%
Other Employee Benefits		3901-3902	7,138,459.00	0.00	7,138,459.00	6,237,241.00	0.00	6,237,241.00	-12.6%
TOTAL, EMPLOYEE BENEFITS			73,579,524.59	20,748,050.44	94,327,575.03	87,121,071.74	24,882,518.15	112,003,589.89	18.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	312,099.73	1,415,123.96	1,727,223.69	9,473,215.05	1,507,058.00	10,980,273.05	535.7%
Books and Other Reference Materials		4200	985,707.51	336,744.14	1,322,451.65	878,362.66	107,347.33	985,709.99	-25.5%
Materials and Supplies		4300	5,902,252.44	6,333,707.90	12,235,960.34	11,981,016.70	4,221,770.19	16,202,786.89	32.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,465,629.36	5,977,242.23	8,442,871.59	2,468,618.91	1,112,908.57	3,581,527.48	-57.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,665,689.04	14,062,818.23	23,728,507.27	24,801,213.32	6,949,084.09	31,750,297.41	33.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	16,109,311.99	16,348,293.70	32,457,605.69	18,360,711.22	15,625,507.38	33,986,218.60	4.7%
Travel and Conferences		5200	762,452.37	994,660.71	1,757,113.08	1,084,789.17	1,110,325.04	2,195,114.21	24.9%
Dues and Memberships		5300	113,210.41	1,215.00	114,425.41	138,812.01	3,500.00	142,312.01	24.4%
Insurance		5400 - 5450	2,189,604.39	0.00	2,189,604.39	2,143,487.00	0.00	2,143,487.00	-2.1%
Operations and Housekeeping Services		5500	11,104,350.61	5,090.09	11,109,440.70	12,861,620.00	3,101.10	12,864,721.10	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,244,200.08	1,791,833.00	5,036,033.08	4,231,898.59	604,545.50	4,836,444.09	-4.0%
Transfers of Direct Costs		5710	(564,575.32)	564,575.32	0.00	(428,871.10)	428,871.10	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	107,682.37	(1,625,056.90)	(1,517,374.53)	78,846.87	(294,735.83)	(215,888.96)	-85.8%
Professional/Consulting Services and Operating Expenditures		5800	9,796,780.19	9,884,790.70	19,681,570.89	16,439,250.65	8,414,655.31	24,853,905.96	26.3%
Communications		5900	2,298,614.23	67,731.25	2,366,345.48	3,091,079.19	68,334.77	3,159,413.96	33.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,161,631.32	28,033,132.87	73,194,764.19	58,001,623.60	25,964,104.37	83,965,727.97	14.7%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	8,000.00	0.00	8,000.00	550.00	0.00	550.00	-93.1%
Land Improvements		6170	0.00	0.00	0.00	7,306.00	0.00	7,306.00	New
Buildings and Improvements of Buildings		6200	2,424,261.03	955,514.07	3,379,775.10	366,898.43	436,160.48	803,058.91	-76.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	637,411.68	306,250.85	943,662.53	1,771,589.00	78,200.00	1,849,789.00	96.0%
Equipment Replacement		6500	3,923.74	0.00	3,923.74	129,900.00	15,000.00	144,900.00	3592.9%
TOTAL, CAPITAL OUTLAY			3,073,596.45	1,261,764.92	4,335,361.37	2,276,243.43	529,360.48	2,805,603.91	-35.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	14,907.00	0.00	14,907.00	0.00	0.00	0.00	-100.0%
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	(5,130.65)	0.00	(5,130.65)	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	222,808.62	0.00	222,808.62	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			232,584.97	0.00	232,584.97	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,540,520.84)	6,540,520.84	0.00	(7,966,957.66)	7,966,957.66	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,846,765.14)	0.00	(1,846,765.14)	(2,357,219.00)	0.00	(2,357,219.00)	27.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,387,285.98)	6,540,520.84	(1,846,765.14)	(10,324,176.66)	7,966,957.66	(2,357,219.00)	27.6%
TOTAL, EXPENDITURES			342,486,213.78	141,975,645.98	484,461,859.76	407,418,699.41	137,071,121.27	544,489,820.68	12.4%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,048.86	0.00	13,048.86	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,048.86	0.00	13,048.86	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	545,729.75	7,854.17	553,583.92	1,408,171.44	0.00	1,408,171.44	154.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			545,729.75	7,854.17	553,583.92	1,408,171.44	0.00	1,408,171.44	154.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(28,614,411.96)	28,614,411.96	0.00	(33,454,166.80)	33,454,166.80	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			(28,614,411.96)	28,614,411.96	0.00	(33,454,166.80)	33,454,166.80	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(29,147,092.85)	28,606,557.79	(540,535.06)	(34,862,338.24)	33,454,166.80	(1,408,171.44)	160.5%

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	348,824,323.37	0.00	348,824,323.37	410,735,334.00	0.00	410,735,334.00	0.0%
2) Federal Revenue		8100-8299	278,932.64	49,726,996.20	50,005,928.84	275,000.00	45,951,087.99	46,226,087.99	0.0%
3) Other State Revenue		8300-8599	8,653,372.73	62,641,828.23	71,295,200.96	7,913,408.00	53,414,024.82	61,327,432.82	0.0%
4) Other Local Revenue		8600-8799	2,158,678.84	6,637,573.08	8,796,251.92	2,983,535.39	2,395,295.00	5,378,830.39	0.0%
5) TOTAL, REVENUES			359,915,307.58	119,006,397.51	478,921,705.09	421,907,277.39	101,760,407.81	523,667,685.20	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		197,667,213.92	95,744,254.44	293,411,468.36	242,453,092.04	87,833,582.71	330,286,674.75	12.6%
2) Instruction - Related Services	2000-2999		45,015,014.96	19,078,605.90	64,093,620.86	58,566,333.00	19,460,594.82	78,026,927.82	21.7%
3) Pupil Services	3000-3999		36,634,578.26	9,428,321.07	46,062,899.33	38,253,008.33	10,491,092.10	48,744,100.43	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		659,258.77	566,032.80	1,225,291.57	753,129.26	709,554.64	1,462,683.90	19.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.08	0.00	0.08	New
7) General Administration	7000-7999		19,617,147.12	7,110,192.33	26,727,339.45	21,771,780.08	8,064,045.25	29,835,825.33	11.6%
8) Plant Services	8000-8999		42,609,000.78	10,048,239.44	52,657,240.22	45,621,356.62	10,512,251.75	56,133,608.37	6.6%
9) Other Outgo	9000-9999	Except 7600-7699	283,999.97	0.00	283,999.97	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			342,486,213.78	141,975,645.98	484,461,859.76	407,418,699.41	137,071,121.27	544,489,820.68	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			17,429,093.80	(22,969,248.47)	(5,540,154.67)	14,488,577.98	(35,310,713.46)	(20,822,135.48)	275.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,048.86	0.00	13,048.86	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	545,729.75	7,854.17	553,583.92	1,408,171.44	0.00	1,408,171.44	0.0%
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	(28,614,411.96)	28,614,411.96	0.00	(33,454,166.80)	33,454,166.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,147,092.85)	28,606,557.79	(540,535.06)	(34,862,338.24)	33,454,166.80	(1,408,171.44)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,717,999.05)	5,637,309.32	(6,080,689.73)	(20,373,760.26)	(1,856,546.66)	(22,230,306.92)	265.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,780,170.61	17,368,583.89	62,148,754.50	33,062,171.56	23,005,893.21	56,068,064.77	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,780,170.61	17,368,583.89	62,148,754.50	33,062,171.56	23,005,893.21	56,068,064.77	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,780,170.61	17,368,583.89	62,148,754.50	33,062,171.56	23,005,893.21	56,068,064.77	-9.8%
2) Ending Balance, June 30 (E + F1e)			33,062,171.56	23,005,893.21	56,068,064.77	12,688,411.30	21,149,346.55	33,837,757.85	-39.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	211,000.00	0.00	211,000.00	0.0%
Stores		9712	437,079.81	0.00	437,079.81	500,000.00	0.00	500,000.00	14.4%
Prepaid Expenditures		9713	54,928.14	0.00	54,928.14	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,005,893.21	23,005,893.21	0.00	21,149,346.55	21,149,346.55	-8.1%
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	843,686.00	0.00	843,686.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,750,000.00	0.00	9,750,000.00	10,930,000.00	0.00	10,930,000.00	12.1%
Unassigned/Unappropriated Amount		9790	21,765,477.61	0.00	21,765,477.61	1,047,411.30	0.00	1,047,411.30	-95.2%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	617,814.20	617,814.20
6230	California Clean Energy Jobs Act	769,895.00	769,895.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	562,038.33	362,038.33
6512	Special Ed: Mental Health Services	5,455,853.39	5,455,853.39
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	533,762.44	533,762.44
7400	Quality Education Investment Act	2,038,152.68	738,152.68
7405	Common Core State Standards Implementation	4,752,944.54	4,752,944.54
9010	Other Restricted Local	8,275,432.63	7,918,885.97
Total, Restricted Balance		23,005,893.21	21,149,346.55

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	869,430.00	869,430.00	0.0%
3) Other State Revenue		8300-8599	62,090.89	51,690.44	-16.8%
4) Other Local Revenue		8600-8799	219,113.43	195,153.00	-10.9%
5) TOTAL, REVENUES			1,150,634.32	1,116,273.44	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	779,942.67	674,575.33	-13.5%
2) Classified Salaries		2000-2999	28,020.55	110,252.20	293.5%
3) Employee Benefits		3000-3999	219,553.46	250,549.91	14.1%
4) Books and Supplies		4000-4999	22,974.68	9,154.00	-60.2%
5) Services and Other Operating Expenditures		5000-5999	93,285.29	65,310.00	-30.0%
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	6,157.67	6,432.00	4.5%
9) TOTAL, EXPENDITURES			1,149,934.32	1,116,273.44	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			700.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			700.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,883.89	31,583.89	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,883.89	31,583.89	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,883.89	31,583.89	2.3%
2) Ending Balance, June 30 (E + F1e)			31,583.89	31,583.89	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	31,583.90	31,583.90	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	70,618.55		
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	837,674.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	64,957.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			973,250.21		
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	91,137.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	102,293.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	748,234.59		
6) TOTAL, LIABILITIES			941,666.32		
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)			31,583.89		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	869,430.00	869,430.00	0.0%
TOTAL, FEDERAL REVENUE			869,430.00	869,430.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	62,090.89	51,690.44	-16.8%
TOTAL, OTHER STATE REVENUE			62,090.89	51,690.44	-16.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
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					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	219,113.43	195,153.00	-10.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,113.43	195,153.00	-10.9%
TOTAL, REVENUES			1,150,634.32	1,116,273.44	-3.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	779,942.67	674,575.33	-13.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			779,942.67	674,575.33	-13.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,896.29	24,254.00	88.1%
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	15,124.26	85,998.20	468.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,020.55	110,252.20	293.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	51,949.10	54,952.98	5.8%
PERS		3201-3202	8,911.42	12,977.94	45.6%
OASDI/Medicare/Alternative		3301-3302	21,012.46	18,216.41	-13.3%
Health and Welfare Benefits		3401-3402	106,857.52	132,375.00	23.9%
Unemployment Insurance		3501-3502	419.05	392.06	-6.4%
Workers' Compensation		3601-3602	13,331.06	13,970.06	4.8%
OPEB, Allocated		3701-3702	7,918.86	8,192.64	3.5%
OPEB, Active Employees		3751-3752	9,153.99	9,472.82	3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			219,553.46	250,549.91	14.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	(399.44)	1,153.00	-388.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,766.69	8,001.00	-63.2%
Noncapitalized Equipment		4400	1,607.43	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,974.68	9,154.00	-60.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	794.19	0.00	-100.0%
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	2,055.39	3,000.00	46.0%
Professional/Consulting Services and Operating Expenditures		5800	90,238.06	62,310.00	-30.9%
Communications		5900	197.65	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,285.29	65,310.00	-30.0%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,157.67	6,432.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,157.67	6,432.00	4.5%
TOTAL, EXPENDITURES			1,149,934.32	1,116,273.44	-2.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	869,430.00	869,430.00	0.0%
3) Other State Revenue		8300-8599	62,090.89	51,690.44	-16.8%
4) Other Local Revenue		8600-8799	219,113.43	195,153.00	-10.9%
5) TOTAL, REVENUES			1,150,634.32	1,116,273.44	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,125,194.48	972,675.00	-13.6%
2) Instruction - Related Services	2000-2999		18,582.17	137,166.44	638.2%
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		6,157.67	6,432.00	4.5%
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			1,149,934.32	1,116,273.44	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			700.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			700.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,883.89	31,583.89	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,883.89	31,583.89	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,883.89	31,583.89	2.3%
2) Ending Balance, June 30 (E + F1e)			31,583.89	31,583.89	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	31,583.90	31,583.90	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,037,096.00	1,354,784.32	30.6%
3) Other State Revenue		8300-8599	5,856,408.49	5,588,064.00	-4.6%
4) Other Local Revenue		8600-8799	176,535.08	105,160.00	-40.4%
5) TOTAL, REVENUES			7,070,039.57	7,048,008.32	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,455,307.34	2,652,464.07	8.0%
2) Classified Salaries		2000-2999	2,209,980.81	2,416,935.93	9.4%
3) Employee Benefits		3000-3999	1,718,520.49	2,333,223.77	35.8%
4) Books and Supplies		4000-4999	335,321.48	372,879.23	11.2%
5) Services and Other Operating Expenditures		5000-5999	163,496.04	193,428.76	18.3%
6) Capital Outlay		6000-6999	59,925.61	12,500.00	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	444,575.89	474,748.00	6.8%
9) TOTAL, EXPENDITURES			7,387,127.66	8,456,179.76	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(317,088.09)	(1,408,171.44)	344.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	489,698.87	1,408,171.44	187.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			489,698.87	1,408,171.44	187.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,610.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,390.91	516,001.69	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,390.91	516,001.69	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,390.91	516,001.69	50.3%
2) Ending Balance, June 30 (E + F1e)			516,001.69	516,001.69	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	516,001.70	516,001.70	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	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	790,694.16		
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	70,951.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,080,285.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,941,931.99		
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	532,892.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,814,350.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	78,687.72		
6) TOTAL, LIABILITIES			3,425,930.30		
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)			516,001.69		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,037,096.00	1,354,784.32	30.6%
TOTAL, FEDERAL REVENUE			1,037,096.00	1,354,784.32	30.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,836,866.00	5,568,064.00	-4.6%
All Other State Revenue	All Other	8590	19,542.49	20,000.00	2.3%
TOTAL, OTHER STATE REVENUE			5,856,408.49	5,588,064.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,225.52	5,100.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	194,056.39	100,000.00	-48.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(22,746.83)	60.00	-100.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,535.08	105,160.00	-40.4%
TOTAL, REVENUES			7,070,039.57	7,048,008.32	-0.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,169,828.47	2,284,014.00	5.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,832.03	242,151.27	54.4%
Other Certificated Salaries		1900	128,646.84	126,298.80	-1.8%
TOTAL, CERTIFICATED SALARIES			2,455,307.34	2,652,464.07	8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,156,465.93	1,218,066.00	5.3%
Classified Support Salaries		2200	92,192.40	90,453.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	501,093.84	505,929.00	1.0%
Other Classified Salaries		2900	460,228.64	602,487.93	30.9%
TOTAL, CLASSIFIED SALARIES			2,209,980.81	2,416,935.93	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	190,057.49	218,828.60	15.1%
PERS		3201-3202	251,727.40	284,222.67	12.9%
OASDI/Medicare/Alternative		3301-3302	198,477.19	218,220.93	9.9%
Health and Welfare Benefits		3401-3402	913,335.82	1,405,479.00	53.9%
Unemployment Insurance		3501-3502	2,255.76	2,560.29	13.5%
Workers' Compensation		3601-3602	74,560.79	90,232.10	21.0%
OPEB, Allocated		3701-3702	41,044.94	52,955.31	29.0%
OPEB, Active Employees		3751-3752	47,061.10	60,724.87	29.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,718,520.49	2,333,223.77	35.8%
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	264,237.77	369,879.23	40.0%
Noncapitalized Equipment		4400	71,083.71	3,000.00	-95.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			335,321.48	372,879.23	11.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,958.43	13,800.00	73.4%
Dues and Memberships		5300	260.00	900.00	246.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,623.05	1,500.00	-96.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,330.01	17,100.00	83.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,489.72	139,050.00	81.8%
Professional/Consulting Services and Operating Expenditures		5800	16,203.59	19,578.76	20.8%
Communications		5900	11,631.24	1,500.00	-87.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,496.04	193,428.76	18.3%
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	(2,147.70)	0.00	-100.0%
Equipment		6400	62,073.31	12,500.00	-79.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,925.61	12,500.00	-79.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	444,575.89	474,748.00	6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			444,575.89	474,748.00	6.8%
TOTAL, EXPENDITURES			7,387,127.66	8,456,179.76	14.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	489,698.87	1,408,171.44	187.6%
(a) TOTAL, INTERFUND TRANSFERS IN			489,698.87	1,408,171.44	187.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			489,698.87	1,408,171.44	187.6%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,037,096.00	1,354,784.32	30.6%
3) Other State Revenue		8300-8599	5,856,408.49	5,588,064.00	-4.6%
4) Other Local Revenue		8600-8799	176,535.08	105,160.00	-40.4%
5) TOTAL, REVENUES			7,070,039.57	7,048,008.32	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		395,944.06	411,340.06	3.9%
3) Pupil Services	3000-3999		0.00	350.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,340,493.47	7,389,720.85	16.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		444,575.89	474,748.00	6.8%
8) Plant Services	8000-8999		206,114.24	180,020.85	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,387,127.66	8,456,179.76	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(317,088.09)	(1,408,171.44)	344.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	489,698.87	1,408,171.44	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			489,698.87	1,408,171.44	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,610.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,390.91	516,001.69	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,390.91	516,001.69	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,390.91	516,001.69	50.3%
2) Ending Balance, June 30 (E + F1e)			516,001.69	516,001.69	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	516,001.70	516,001.70	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	(0.01)	(0.01)	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	516,001.70	516,001.70
Total, Restricted Balance		516,001.70	516,001.70

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	589,390.04	120,060.88	-79.6%
5) TOTAL, REVENUES			589,390.04	120,060.88	-79.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,855.91	190,775.07	70.6%
3) Employee Benefits		3000-3999	39,317.73	72,173.00	83.6%
4) Books and Supplies		4000-4999	3,944.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,749,579.96	5,325,494.00	204.4%
6) Capital Outlay		6000-6999	4,499,924.49	48,955,533.28	987.9%
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			6,404,622.72	54,543,975.35	751.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,815,232.68)	(54,423,914.47)	835.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,877.90	0.00	-100.0%
b) Transfers Out		7600-7629	1,477,681.10	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,123,803.20)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,939,035.88)	(54,423,914.47)	684.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,330,945.04	67,391,909.16	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,330,945.04	67,391,909.16	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,330,945.04	67,391,909.16	-9.3%
2) Ending Balance, June 30 (E + F1e)			67,391,909.16	12,967,994.69	-80.8%
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	67,391,909.16	12,967,994.69	-80.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,589,016.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	72,967.42		
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	66,000.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,102.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			71,767,087.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,315,667.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	59,511.01		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,375,178.46		
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)			67,391,909.16		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	224,078.55	120,060.88	-46.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	365,311.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			589,390.04	120,060.88	-79.6%
TOTAL, REVENUES			589,390.04	120,060.88	-79.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	69,092.13	134,944.53	95.3%
Clerical, Technical and Office Salaries		2400	42,763.78	55,830.54	30.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			111,855.91	190,775.07	70.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,766.76	21,829.00	71.0%
OASDI/Medicare/Alternative		3301-3302	8,487.48	14,596.00	72.0%
Health and Welfare Benefits		3401-3402	14,151.56	27,961.00	97.6%
Unemployment Insurance		3501-3502	56.16	96.00	70.9%
Workers' Compensation		3601-3602	1,828.76	3,396.00	85.7%
OPEB, Allocated		3701-3702	940.21	1,992.00	111.9%
OPEB, Active Employees		3751-3752	1,086.80	2,303.00	111.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,317.73	72,173.00	83.6%
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	3,944.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,944.63	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	357.00	348.00	-2.5%
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	24,953.80	121,000.00	384.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	144,658.00	391,170.00	170.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,579,611.16	4,812,976.00	204.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,749,579.96	5,325,494.00	204.4%
CAPITAL OUTLAY					
Land		6100	119,099.72	49,936.00	-58.1%
Land Improvements		6170	2,567.60	511,500.00	19821.3%
Buildings and Improvements of Buildings		6200	3,147,140.31	46,772,403.28	1386.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,231,116.86	1,621,694.00	31.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,499,924.49	48,955,533.28	987.9%
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			6,404,622.72	54,543,975.35	751.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	353,877.90	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			353,877.90	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,477,681.10	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,477,681.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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)			(1,123,803.20)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	589,390.04	120,060.88	-79.6%
5) TOTAL, REVENUES			589,390.04	120,060.88	-79.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		6,404,622.72	54,543,975.35	751.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,404,622.72	54,543,975.35	751.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,815,232.68)	(54,423,914.47)	835.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,877.90	0.00	0.0%
b) Transfers Out		7600-7629	1,477,681.10	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			(1,123,803.20)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,939,035.88)	(54,423,914.47)	684.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,330,945.04	67,391,909.16	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,330,945.04	67,391,909.16	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,330,945.04	67,391,909.16	-9.3%
2) Ending Balance, June 30 (E + F1e)			67,391,909.16	12,967,994.69	-80.8%
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	67,391,909.16	12,967,994.69	-80.8%
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	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	3,496,797.54	2,539,211.15	-27.4%
5) TOTAL, REVENUES			3,496,797.54	2,539,211.15	-27.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,526.48	178,110.14	204.3%
3) Employee Benefits		3000-3999	21,182.75	68,185.00	221.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,371.92	0.00	-100.0%
6) Capital Outlay		6000-6999	687,181.33	15,031,075.85	2087.4%
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			822,262.48	15,277,370.99	1758.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,674,535.06	(12,738,159.84)	-576.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,228.51	0.00	-100.0%
b) Transfers Out		7600-7629	1,948,432.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,942,203.83)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			732,331.23	(12,738,159.84)	-1839.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,134,116.62	18,866,447.85	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,134,116.62	18,866,447.85	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,134,116.62	18,866,447.85	4.0%
2) Ending Balance, June 30 (E + F1e)			18,866,447.85	6,128,288.01	-67.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,866,447.85	6,128,288.01	-67.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,854,603.06		
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	21,680.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,876,283.36		
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	8,073.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,761.98		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,835.51		
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)			18,866,447.85		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	54,269.16	32,211.15	-40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,442,524.48	2,507,000.00	-27.2%
Other Local Revenue					
All Other Local Revenue		8699	3.90	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,496,797.54	2,539,211.15	-27.4%
TOTAL, REVENUES			3,496,797.54	2,539,211.15	-27.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	32,854.15	125,205.92	281.1%
Clerical, Technical and Office Salaries		2400	25,672.33	52,904.22	106.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,526.48	178,110.14	204.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,674.71	20,380.00	205.3%
OASDI/Medicare/Alternative		3301-3302	4,436.39	13,626.00	207.1%
Health and Welfare Benefits		3401-3402	7,766.62	26,908.00	246.5%
Unemployment Insurance		3501-3502	29.41	90.00	206.0%
Workers' Compensation		3601-3602	954.68	3,171.00	232.2%
OPEB, Allocated		3701-3702	612.62	1,860.00	203.6%
OPEB, Active Employees		3751-3752	708.32	2,150.00	203.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,182.75	68,185.00	221.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	120.00	0.00	-100.0%
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	55,251.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,371.92	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	630,046.00	15,031,075.85	2285.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	57,135.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			687,181.33	15,031,075.85	2087.4%
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			822,262.48	15,277,370.99	1758.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,228.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,228.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,948,432.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,948,432.34	0.00	-100.0%
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)			(1,942,203.83)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	3,496,797.54	2,539,211.15	-27.4%
5) TOTAL, REVENUES			3,496,797.54	2,539,211.15	-27.4%
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		822,262.48	15,277,370.99	1758.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			822,262.48	15,277,370.99	1758.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,674,535.06	(12,738,159.84)	-576.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,228.51	0.00	0.0%
b) Transfers Out		7600-7629	1,948,432.34	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			(1,942,203.83)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			732,331.23	(12,738,159.84)	-1839.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,134,116.62	18,866,447.85	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,134,116.62	18,866,447.85	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,134,116.62	18,866,447.85	4.0%
2) Ending Balance, June 30 (E + F1e)			18,866,447.85	6,128,288.01	-67.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,866,447.85	6,128,288.01	-67.5%
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	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	18,866,447.85	6,128,288.01
Total, Restricted Balance		18,866,447.85	6,128,288.01

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	29,609,507.18	0.00	-100.0%
4) Other Local Revenue		8600-8799	376,574.85	147,804.68	-60.8%
5) TOTAL, REVENUES			29,986,082.03	147,804.68	-99.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	215,197.71	0.00	-100.0%
3) Employee Benefits		3000-3999	84,606.41	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,681,136.96	865,672.89	-81.5%
6) Capital Outlay		6000-6999	25,535,476.86	57,284,213.61	124.3%
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			30,516,417.94	58,149,886.50	90.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(530,335.91)	(58,002,081.82)	10836.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,342,865.02	0.00	-100.0%
b) Transfers Out		7600-7629	1,313,402.18	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,029,462.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,499,126.93	(58,002,081.82)	-2420.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,471,485.22	56,970,612.15	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,471,485.22	56,970,612.15	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,471,485.22	56,970,612.15	4.6%
2) Ending Balance, June 30 (E + F1e)			56,970,612.15	(1,031,469.67)	-101.8%
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	56,970,612.15	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,031,469.67)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,234,005.45		
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	224,668.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	803,552.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			62,262,225.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,593,980.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	697,633.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,291,613.57		
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)			56,970,612.15		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	29,609,507.18	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,609,507.18	0.00	-100.0%
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	232,162.21	147,804.68	-36.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	144,412.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			376,574.85	147,804.68	-60.8%
TOTAL, REVENUES			29,986,082.03	147,804.68	-99.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	83,348.26	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	131,849.45	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			215,197.71	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,646.84	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	16,287.75	0.00	-100.0%
Health and Welfare Benefits		3401-3402	34,510.86	0.00	-100.0%
Unemployment Insurance		3501-3502	(19.07)	0.00	-100.0%
Workers' Compensation		3601-3602	3,506.26	0.00	-100.0%
OPEB, Allocated		3701-3702	2,631.11	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,042.66	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			84,606.41	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	630.00	0.00	-100.0%
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	408,854.67	101,122.00	-75.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,570,355.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,700,945.04	764,550.89	-71.7%
Communications		5900	352.25	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,681,136.96	865,672.89	-81.5%
CAPITAL OUTLAY					
Land		6100	35,365.40	2,492,390.03	6947.5%
Land Improvements		6170	2,932,716.96	674,794.93	-77.0%
Buildings and Improvements of Buildings		6200	19,267,803.48	52,355,171.72	171.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,299,591.02	1,761,856.93	-46.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,535,476.86	57,284,213.61	124.3%
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			30,516,417.94	58,149,886.50	90.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	4,342,865.02	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,342,865.02	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,313,402.18	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,313,402.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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)			3,029,462.84	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	29,609,507.18	0.00	-100.0%
4) Other Local Revenue		8600-8799	376,574.85	147,804.68	-60.8%
5) TOTAL, REVENUES			29,986,082.03	147,804.68	-99.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,516,417.94	58,149,886.50	90.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,516,417.94	58,149,886.50	90.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(530,335.91)	(58,002,081.82)	10836.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,342,865.02	0.00	0.0%
b) Transfers Out		7600-7629	1,313,402.18	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			3,029,462.84	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,499,126.93	(58,002,081.82)	-2420.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,471,485.22	56,970,612.15	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,471,485.22	56,970,612.15	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,471,485.22	56,970,612.15	4.6%
2) Ending Balance, June 30 (E + F1e)			56,970,612.15	(1,031,469.67)	-101.8%
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	56,970,612.15	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,031,469.67)	New

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
7710	State School Facilities Projects	56,970,612.15	0.00
Total, Restricted Balance		56,970,612.15	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	9,295,267.33	7,525.98	-99.9%
5) TOTAL, REVENUES			9,295,267.33	7,525.98	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,603.21	31,616.00	-30.7%
6) Capital Outlay		6000-6999	9,402,207.67	10,365,302.41	10.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,447,810.88	10,396,918.41	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,543.55)	(10,389,392.43)	6710.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,988.47	0.00	-100.0%
b) Transfers Out		7600-7629	144,851.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,106,136.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			953,593.35	(10,389,392.43)	-1189.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190,758.61	2,144,351.96	80.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,758.61	2,144,351.96	80.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,758.61	2,144,351.96	80.1%
2) Ending Balance, June 30 (E + F1e)			2,144,351.96	(8,245,040.47)	-484.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,144,351.96	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(8,245,040.47)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,937,984.97		
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	8,991.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	317.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,947,294.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,536,734.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	266,207.87		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,802,942.21		
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)			2,144,351.96		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	19,554.41	7,525.98	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,275,712.92	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,295,267.33	7,525.98	-99.9%
TOTAL, REVENUES			9,295,267.33	7,525.98	-99.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	18,031.20	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,264.00	9,670.00	-49.8%
Professional/Consulting Services and Operating Expenditures		5800	8,308.01	21,946.00	164.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,603.21	31,616.00	-30.7%
CAPITAL OUTLAY					
Land		6100	980.00	5,980.00	510.2%
Land Improvements		6170	2,019.81	1,000.00	-50.5%
Buildings and Improvements of Buildings		6200	9,051,321.59	10,328,046.69	14.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	347,886.27	30,275.72	-91.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,402,207.67	10,365,302.41	10.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,447,810.88	10,396,918.41	10.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	1,250,988.47	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,250,988.47	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	144,851.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			144,851.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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)			1,106,136.90	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	9,295,267.33	7,525.98	-99.9%
5) TOTAL, REVENUES			9,295,267.33	7,525.98	-99.9%
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		9,447,810.88	10,396,918.41	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,447,810.88	10,396,918.41	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(152,543.55)	(10,389,392.43)	6710.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,988.47	0.00	0.0%
b) Transfers Out		7600-7629	144,851.57	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			1,106,136.90	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			953,593.35	(10,389,392.43)	-1189.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190,758.61	2,144,351.96	80.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,758.61	2,144,351.96	80.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,758.61	2,144,351.96	80.1%
2) Ending Balance, June 30 (E + F1e)			2,144,351.96	(8,245,040.47)	-484.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,144,351.96	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(8,245,040.47)	New

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,144,351.96	0.00
Total, Restricted Balance		2,144,351.96	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	14,519.18	0.00	-100.0%
5) TOTAL, REVENUES			14,519.18	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	421,014.78	0.00	-100.0%
6) Capital Outlay		6000-6999	20,430,669.03	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,417,748.44	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,269,432.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,254,913.07)	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	1,018,756.52	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,018,756.52)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,273,669.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,688,564.38	640,301.81	-99.5%
b) Audit Adjustments		9793	(98,783,336.42)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			23,905,227.96	640,301.81	-97.3%
d) Other Restatements		9795	8,743.44	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,913,971.40	640,301.81	-97.3%
2) Ending Balance, June 30 (E + F1e)			640,301.81	640,301.81	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	640,301.81	640,301.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	640,301.81		
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			640,301.81		
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)			640,301.81		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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 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	4,825.09	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	9,694.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,519.18	0.00	-100.0%
TOTAL, REVENUES			14,519.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18.00	0.00	-100.0%
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	8,908.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	411,924.48	0.00	-100.0%
Communications		5900	164.30	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			421,014.78	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	92,643.07	0.00	-100.0%
Land Improvements		6170	824,011.43	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,629,270.00	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	884,744.53	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,430,669.03	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,417,748.44	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,417,748.44	0.00	-100.0%
TOTAL, EXPENDITURES			22,269,432.25	0.00	-100.0%

Description			2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Resource Codes	Object Codes				
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		1,018,756.52	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,018,756.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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)			(1,018,756.52)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	14,519.18	0.00	-100.0%
5) TOTAL, REVENUES			14,519.18	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		20,845,683.81	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,423,748.44	0.00	-100.0%
10) TOTAL, EXPENDITURES			22,269,432.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,254,913.07)	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	1,018,756.52	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			(1,018,756.52)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,273,669.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,688,564.38	640,301.81	-99.5%
b) Audit Adjustments		9793	(98,783,336.42)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			23,905,227.96	640,301.81	-97.3%
d) Other Restatements		9795	8,743.44	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,913,971.40	640,301.81	-97.3%
2) Ending Balance, June 30 (E + F1e)			640,301.81	640,301.81	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	640,301.81	640,301.81	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	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	640,301.81	640,301.81
Total, Restricted Balance		640,301.81	640,301.81

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	215,994.50	115,358.00	-46.6%
4) Other Local Revenue		8600-8799	15,372,664.69	11,826,636.00	-23.1%
5) TOTAL, REVENUES			15,588,659.19	11,941,994.00	-23.4%
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	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	12,178,329.70	10,664,378.00	-12.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,178,329.70	10,664,378.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,410,329.49	1,277,616.00	-62.5%
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	16,186.43	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,186.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,426,515.92	1,277,616.00	-62.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,834,053.90	16,260,569.82	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,834,053.90	16,260,569.82	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,834,053.90	16,260,569.82	26.7%
2) Ending Balance, June 30 (E + F1e)			16,260,569.82	17,538,185.82	7.9%
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	16,260,569.82	17,538,185.82	7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,260,569.82		
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			16,260,569.82		
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)			16,260,569.82		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	215,994.50	115,358.00	-46.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			215,994.50	115,358.00	-46.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,233,092.48	7,291,130.00	-48.8%
Unsecured Roll		8612	756,353.70	386,906.00	-48.8%
Prior Years' Taxes		8613	(23,243.68)	4,900.00	-121.1%
Supplemental Taxes		8614	193,264.81	941,700.00	387.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	183,095.87	152,000.00	-17.0%
Interest		8660	30,101.51	3,050,000.00	10032.4%
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			15,372,664.69	11,826,636.00	-23.1%
TOTAL, REVENUES			15,588,659.19	11,941,994.00	-23.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,626,072.45	3,914,378.00	-30.4%
Bond Interest and Other Service Charges		7434	6,552,257.25	6,750,000.00	3.0%
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)			12,178,329.70	10,664,378.00	-12.4%
TOTAL, EXPENDITURES			12,178,329.70	10,664,378.00	-12.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	16,186.43	0.00	-100.0%
(c) TOTAL, SOURCES			16,186.43	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,186.43	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	215,994.50	115,358.00	-46.6%
4) Other Local Revenue		8600-8799	15,372,664.69	11,826,636.00	-23.1%
5) TOTAL, REVENUES			15,588,659.19	11,941,994.00	-23.4%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,178,329.70	10,664,378.00	-12.4%
10) TOTAL, EXPENDITURES			12,178,329.70	10,664,378.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,410,329.49	1,277,616.00	-62.5%
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	16,186.43	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			16,186.43	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,426,515.92	1,277,616.00	-62.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,834,053.90	16,260,569.82	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,834,053.90	16,260,569.82	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,834,053.90	16,260,569.82	26.7%
2) Ending Balance, June 30 (E + F1e)			16,260,569.82	17,538,185.82	7.9%
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	16,260,569.82	17,538,185.82	7.9%
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	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	16,260,569.82	17,538,185.82
Total, Restricted Balance		16,260,569.82	17,538,185.82

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,185,737.26	25,295,856.00	4.6%
3) Other State Revenue		8300-8599	1,906,466.50	1,978,551.00	3.8%
4) Other Local Revenue		8600-8799	1,376,584.33	1,590,858.00	15.6%
5) TOTAL, REVENUES			27,468,788.09	28,865,265.00	5.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,349,698.61	9,467,688.00	13.4%
3) Employee Benefits		3000-3999	2,826,204.70	5,702,687.00	101.8%
4) Books and Supplies		4000-4999	13,795,085.29	10,486,690.04	-24.0%
5) Services and Other Operating Expenses		5000-5999	1,319,624.94	435,180.96	-67.0%
6) Depreciation		6000-6999	896,678.80	896,980.00	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	1,396,031.58	1,876,039.00	34.4%
9) TOTAL, EXPENSES			28,583,323.92	28,865,265.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,114,535.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,114,535.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,791,063.85	18,676,528.02	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,791,063.85	18,676,528.02	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,791,063.85	18,676,528.02	-5.6%
2) Ending Net Position, June 30 (E + F1e)			18,676,528.02	18,676,528.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	18,556,112.77	18,556,112.77	0.0%
c) Unrestricted Net Position		9790	120,415.25	120,415.25	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	11,325,443.00		
c) in Revolving Fund		9130	9,395.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,536,415.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	44,428.25		
6) Stores		9320	899,979.55		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(4,582,851.06)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,450,800.14		
g) Accumulated Depreciation - Equipment		9445	(5,793,163.59)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,732,383.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	160,942.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,866,425.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	28,488.36		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,055,855.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			18,676,528.02		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,185,737.26	25,295,856.00	4.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,185,737.26	25,295,856.00	4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,906,466.50	1,978,551.00	3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,906,466.50	1,978,551.00	3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,349,777.66	1,526,179.00	13.1%
Interest		8660	1,032.99	1,110.00	7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,773.68	63,569.00	146.6%
TOTAL, OTHER LOCAL REVENUE			1,376,584.33	1,590,858.00	15.6%
TOTAL, REVENUES			27,468,788.09	28,865,265.00	5.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	6,393,941.49	6,723,982.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,474,440.11	1,979,369.00	34.2%
Clerical, Technical and Office Salaries		2400	464,859.69	753,417.00	62.1%
Other Classified Salaries		2900	16,457.32	10,920.00	-33.6%
TOTAL, CLASSIFIED SALARIES			8,349,698.61	9,467,688.00	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	793,121.19	1,076,395.00	35.7%
OASDI/Medicare/Alternative		3301-3302	547,785.04	728,949.00	33.1%
Health and Welfare Benefits		3401-3402	1,171,244.73	3,513,093.00	199.9%
Unemployment Insurance		3501-3502	3,933.42	4,709.00	19.7%
Workers' Compensation		3601-3602	133,974.38	167,647.00	25.1%
OPEB, Allocated		3701-3702	81,824.57	98,214.00	20.0%
OPEB, Active Employees		3751-3752	94,321.37	113,680.00	20.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,826,204.70	5,702,687.00	101.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,141.96	3,876.00	81.0%
Materials and Supplies		4300	469,937.79	455,617.00	-3.0%
Noncapitalized Equipment		4400	315,974.38	297,146.00	-6.0%
Food		4700	13,007,031.16	9,730,051.04	-25.2%
TOTAL, BOOKS AND SUPPLIES			13,795,085.29	10,486,690.04	-24.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,359.52	16,067.00	41.4%
Dues and Memberships		5300	2,171.75	1,498.00	-31.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	347,124.94	366,531.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,417.58	46,425.00	-56.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(309,008.73)	(330,501.04)	7.0%
Professional/Consulting Services and Operating Expenditures		5800	1,115,866.44	288,465.00	-74.1%
Communications		5900	45,693.44	46,696.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,319,624.94	435,180.96	-67.0%
DEPRECIATION					
Depreciation Expense		6900	896,678.80	896,980.00	0.0%
TOTAL, DEPRECIATION			896,678.80	896,980.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,396,031.58	1,876,039.00	34.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,396,031.58	1,876,039.00	34.4%
TOTAL, EXPENSES			28,583,323.92	28,865,265.00	1.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,185,737.26	25,295,856.00	4.6%
3) Other State Revenue		8300-8599	1,906,466.50	1,978,551.00	3.8%
4) Other Local Revenue		8600-8799	1,376,584.33	1,590,858.00	15.6%
5) TOTAL, REVENUES			27,468,788.09	28,865,265.00	5.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,651,338.27	26,203,068.00	-1.7%
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		85,184.42	325,775.00	282.4%
7) General Administration	7000-7999		1,396,031.58	1,876,039.00	34.4%
8) Plant Services	8000-8999		450,769.65	460,383.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			28,583,323.92	28,865,265.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,114,535.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,114,535.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,791,063.85	18,676,528.02	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,791,063.85	18,676,528.02	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,791,063.85	18,676,528.02	-5.6%
2) Ending Net Position, June 30 (E + F1e)			18,676,528.02	18,676,528.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	18,556,112.77	18,556,112.77	0.0%
c) Unrestricted Net Position		9790	120,415.25	120,415.25	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,185,737.26	25,295,856.00	4.6%
3) Other State Revenue		8300-8599	1,906,466.50	1,978,551.00	3.8%
4) Other Local Revenue		8600-8799	1,376,584.33	1,590,858.00	15.6%
5) TOTAL, REVENUES			27,468,788.09	28,865,265.00	5.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,349,698.61	9,467,688.00	13.4%
3) Employee Benefits		3000-3999	2,826,204.70	5,702,687.00	101.8%
4) Books and Supplies		4000-4999	13,795,085.29	10,486,690.04	-24.0%
5) Services and Other Operating Expenses		5000-5999	1,319,624.94	435,180.96	-67.0%
6) Depreciation		6000-6999	896,678.80	896,980.00	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	1,396,031.58	1,876,039.00	34.4%
9) TOTAL, EXPENSES			28,583,323.92	28,865,265.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,114,535.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,114,535.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,791,063.85	18,676,528.02	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,791,063.85	18,676,528.02	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,791,063.85	18,676,528.02	-5.6%
2) Ending Net Position, June 30 (E + F1e)			18,676,528.02	18,676,528.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	18,556,112.77	18,556,112.77	0.0%
c) Unrestricted Net Position		9790	120,415.25	120,415.25	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	11,325,443.00		
c) in Revolving Fund		9130	9,395.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,536,415.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	44,428.25		
6) Stores		9320	899,979.55		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(4,582,851.06)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,450,800.14		
g) Accumulated Depreciation - Equipment		9445	(5,793,163.59)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,732,383.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	160,942.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,866,425.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	28,488.36		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,055,855.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			18,676,528.02		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,185,737.26	25,295,856.00	4.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,185,737.26	25,295,856.00	4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,906,466.50	1,978,551.00	3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,906,466.50	1,978,551.00	3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,349,777.66	1,526,179.00	13.1%
Interest		8660	1,032.99	1,110.00	7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,773.68	63,569.00	146.6%
TOTAL, OTHER LOCAL REVENUE			1,376,584.33	1,590,858.00	15.6%
TOTAL, REVENUES			27,468,788.09	28,865,265.00	5.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	6,393,941.49	6,723,982.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,474,440.11	1,979,369.00	34.2%
Clerical, Technical and Office Salaries		2400	464,859.69	753,417.00	62.1%
Other Classified Salaries		2900	16,457.32	10,920.00	-33.6%
TOTAL, CLASSIFIED SALARIES			8,349,698.61	9,467,688.00	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	793,121.19	1,076,395.00	35.7%
OASDI/Medicare/Alternative		3301-3302	547,785.04	728,949.00	33.1%
Health and Welfare Benefits		3401-3402	1,171,244.73	3,513,093.00	199.9%
Unemployment Insurance		3501-3502	3,933.42	4,709.00	19.7%
Workers' Compensation		3601-3602	133,974.38	167,647.00	25.1%
OPEB, Allocated		3701-3702	81,824.57	98,214.00	20.0%
OPEB, Active Employees		3751-3752	94,321.37	113,680.00	20.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,826,204.70	5,702,687.00	101.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,141.96	3,876.00	81.0%
Materials and Supplies		4300	469,937.79	455,617.00	-3.0%
Noncapitalized Equipment		4400	315,974.38	297,146.00	-6.0%
Food		4700	13,007,031.16	9,730,051.04	-25.2%
TOTAL, BOOKS AND SUPPLIES			13,795,085.29	10,486,690.04	-24.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,359.52	16,067.00	41.4%
Dues and Memberships		5300	2,171.75	1,498.00	-31.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	347,124.94	366,531.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,417.58	46,425.00	-56.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(309,008.73)	(330,501.04)	7.0%
Professional/Consulting Services and Operating Expenditures		5800	1,115,866.44	288,465.00	-74.1%
Communications		5900	45,693.44	46,696.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,319,624.94	435,180.96	-67.0%
DEPRECIATION					
Depreciation Expense		6900	896,678.80	896,980.00	0.0%
TOTAL, DEPRECIATION			896,678.80	896,980.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,396,031.58	1,876,039.00	34.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,396,031.58	1,876,039.00	34.4%
TOTAL, EXPENSES			28,583,323.92	28,865,265.00	1.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,185,737.26	25,295,856.00	4.6%
3) Other State Revenue		8300-8599	1,906,466.50	1,978,551.00	3.8%
4) Other Local Revenue		8600-8799	1,376,584.33	1,590,858.00	15.6%
5) TOTAL, REVENUES			27,468,788.09	28,865,265.00	5.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,651,338.27	26,203,068.00	-1.7%
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		85,184.42	325,775.00	282.4%
7) General Administration	7000-7999		1,396,031.58	1,876,039.00	34.4%
8) Plant Services	8000-8999		450,769.65	460,383.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			28,583,323.92	28,865,265.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,114,535.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,114,535.83)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,791,063.85	18,676,528.02	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,791,063.85	18,676,528.02	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,791,063.85	18,676,528.02	-5.6%
2) Ending Net Position, June 30 (E + F1e)			18,676,528.02	18,676,528.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	18,556,112.77	18,556,112.77	0.0%
c) Unrestricted Net Position		9790	120,415.25	120,415.25	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	18,556,112.77	18,556,112.77
Total, Restricted Net Position		18,556,112.77	18,556,112.77

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	5,746.20	1,200.00	-79.1%
5) TOTAL, REVENUES			5,746.20	1,200.00	-79.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,000.00	8,000.00	-46.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,000.00	8,000.00	-46.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,253.80)	(6,800.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,253.80)	(6,800.00)	-26.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	400,365.53	391,111.73	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,365.53	391,111.73	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			400,365.53	391,111.73	-2.3%
2) Ending Net Position, June 30 (E + F1e)			391,111.73	384,311.73	-1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	391,111.73	384,311.73	-1.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	390,771.32		
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	340.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			391,111.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			391,111.73		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,303.54	1,200.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,442.66	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,746.20	1,200.00	-79.1%
TOTAL, REVENUES			5,746.20	1,200.00	-79.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
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	15,000.00	8,000.00	-46.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000.00	8,000.00	-46.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			15,000.00	8,000.00	-46.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	5,746.20	1,200.00	-79.1%
5) TOTAL, REVENUES			5,746.20	1,200.00	-79.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		15,000.00	8,000.00	-46.7%
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, EXPENSES			15,000.00	8,000.00	-46.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,253.80)	(6,800.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,253.80)	(6,800.00)	-26.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	400,365.53	391,111.73	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,365.53	391,111.73	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			400,365.53	391,111.73	-2.3%
2) Ending Net Position, June 30 (E + F1e)			391,111.73	384,311.73	-1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	391,111.73	384,311.73	-1.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	391,111.73	384,311.73
Total, Restricted Net Position		391,111.73	384,311.73

Description	2013-14 Unaudited Actuals			2014-15 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 per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	47,074.37	46,934.02	47,167.20	48,458.19	48,335.68	48,458.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	47,074.37	46,934.02	47,167.20	48,458.19	48,335.68	48,458.19
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	54.27	50.01	54.27	55.09	55.09	55.09
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LC						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	54.27	50.01	54.27	55.09	55.09	55.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	47,128.64	46,984.03	47,221.47	48,513.28	48,390.77	48,513.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section						
Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LC						
e. Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natura Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	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
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	347,870,019.57	124,056,091.00	471,926,110.57		3,633,368.51	468,292,742.06
Total capital assets not being depreciated	380,021,852.38	124,056,091.00	504,077,943.38	0.00	3,633,368.51	500,444,574.87
Capital assets being depreciated:						
Land Improvements	43,149,683.57		43,149,683.57			43,149,683.57
Buildings	462,949,327.11		462,949,327.11			462,949,327.11
Equipment	26,574,402.33	(504,377.33)	26,070,025.00	42,354.69	345,935.80	25,766,443.89
Total capital assets being depreciated	532,673,413.01	(504,377.33)	532,169,035.68	42,354.69	345,935.80	531,865,454.57
Accumulated Depreciation for:						
Land Improvements	(32,980,473.69)		(32,980,473.69)	(826,844.05)		(33,807,317.74)
Buildings	(116,481,782.51)		(116,481,782.51)	(10,607,581.00)		(127,089,363.51)
Equipment	(21,683,179.46)		(21,683,179.46)	(890,027.00)	(340,143.16)	(22,233,063.30)
Total accumulated depreciation	(171,145,435.66)	0.00	(171,145,435.66)	(12,324,452.05)	(340,143.16)	(183,129,744.55)
Total capital assets being depreciated, net	361,527,977.35	(504,377.33)	361,023,600.02	(12,282,097.36)	5,792.64	348,735,710.02
Governmental activity capital assets, net	741,549,829.73	123,551,713.67	865,101,543.40	(12,282,097.36)	3,639,161.15	849,180,284.89
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	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	6,872,170.59		6,872,170.59	660,382.85	81,753.30	7,450,800.14
Total capital assets being depreciated	15,714,107.76	0.00	15,714,107.76	660,382.85	81,753.30	16,292,737.31
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(4,139,462.70)		(4,139,462.70)	(443,388.36)		(4,582,851.06)
Equipment	(5,370,755.49)		(5,370,755.49)	(454,213.00)	(31,804.90)	(5,793,163.59)
Total accumulated depreciation	(9,510,218.19)	0.00	(9,510,218.19)	(897,601.36)	(31,804.90)	(10,376,014.65)
Total capital assets being depreciated, net	6,203,889.57	0.00	6,203,889.57	(237,218.51)	49,948.40	5,916,722.66
Business-type activity capital assets, net	6,203,889.57	0.00	6,203,889.57	(237,218.51)	49,948.40	5,916,722.66

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.11%
	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	\$272,708,041.94
	Appropriations Subject to Limit	\$272,708,041.94
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	6.81%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 02, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Thomas Cassida
Name
Business Services Advisor
Title
(909) 386-9676
Telephone
Thomas.Cassida@sbcss.k12.ca.us
E-mail Address

Janet King
Name
Director Fiscal Services
Title
(909) 381-1154
Telephone
janet.king@sbcusd.k12.ca.us
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	EASA TITLE I	INDIAN EDUCATION	SIG FOR ELEM. & SEC.	SIG FOR ELEM. & SEC.	MENTAL HEALTH SERVICES	SLC-EVERY STUDENT CONNECTED	VEA CARL PERKINS
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4510	3180	3181	3327	5811	3550
REVENUE OBJECT	8290	8290	8290	8290	8182	8290	8290
LOCAL DESCRIPTION (if any)	501	505	507	507	508	511	512
AWARD							
1. Prior Year Carryover	7,362,933.97		2,498,975.43	9,743,004.63	75,248.00	116,990.03	
2. a. Current Year Award	25,577,145.00	108,259.00			503,274.00		576,407.00
b. Transferability (NCLB)							
c. Other Adjustments			(413,142.00)	(3,422,386.99)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	25,577,145.00	108,259.00	(413,142.00)	(3,422,386.99)	503,274.00	0.00	576,407.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	32,940,078.97	108,259.00	2,085,833.43	6,320,617.64	578,522.00	116,990.03	576,407.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			1,002,126.08				
6. Cash Received in Current Year	20,544,978.97	74,299.78		2,629,763.98	144,631.00	116,990.03	59,904.91
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,544,978.97	74,299.78	1,002,126.08	2,629,763.98	144,631.00	116,990.03	59,904.91
EXPENDITURES							
9. Donor-Authorized Expenditures	24,249,588.54	108,259.00	2,043,768.48	5,689,881.95	578,522.00	116,990.03	576,406.45
10. Non Donor-Authorized Expenditures	195,535.79						0.55
11. Total Expenditures (lines 9 & 10)	24,445,124.33	108,259.00	2,043,768.48	5,689,881.95	578,522.00	116,990.03	576,407.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,704,609.57)	(33,959.22)	(1,041,642.40)	(3,060,117.97)	(433,891.00)	0.00	(516,501.54)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	3,704,609.57	33,959.22	1,041,642.40	3,060,117.97	433,891.00	0.00	516,501.54
14. Unused Grant Award Calculation (line 4 minus line 9)	8,690,490.43	0.00	42,064.95	630,735.69	0.00	0.00	0.55
15. If Carryover is allowed, enter line 14 amount here	8,690,490.43	0.00	42,064.95	630,735.69	0.00	0.00	0.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,249,588.54	108,259.00	2,043,768.48	5,689,881.95	578,522.00	116,990.03	576,406.45

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	SP. ED. - CA PROMISE GRANT	YOUTH RISK BEHAVIOR	TITLE II, HUMAN RESOURCES	TITLE III, IMMIGRANT SUBGRANT	TITLE III, LEP STUDENT SUBGRANT	NCLB: TITLE II, PRINCIPAL TRAINING	IASA TITLE IV DRUG FREE SCHOOLS
FEDERAL CATALOG NUMBER							
RESOURCE CODE	5814	5810	4035	4201	4203	4036	3710
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	514	520	536-538/541-542	534/548	544/549	551	555
AWARD							
1. Prior Year Carryover		1,574.70	(53,622.48)	27,556.93	136,119.44	47,083.85	41,251.00
2. a. Current Year Award	225,361.00		3,358,778.00		1,552,108.00	7,500.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	225,361.00	0.00	3,358,778.00	0.00	1,552,108.00	7,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	225,361.00	1,574.70	3,305,155.52	27,556.93	1,688,227.44	54,583.85	41,251.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				27,556.93		35,083.85	41,251.00
6. Cash Received in Current Year	0.00	1,574.70	3,060,873.52		1,501,393.44	19,500.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,574.70	3,060,873.52	27,556.93	1,501,393.44	54,583.85	41,251.00
EXPENDITURES							
9. Donor-Authorized Expenditures	65,406.22	1,574.70	3,221,706.41	27,556.93	1,460,462.67	0.00	0.00
10. Non Donor-Authorized Expenditures			150,175.41		37,635.79		
11. Total Expenditures (lines 9 & 10)	65,406.22	1,574.70	3,371,881.82	27,556.93	1,498,098.46	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(65,406.22)	0.00	(160,832.89)	0.00	40,930.77	54,583.85	41,251.00
a. Unearned Revenue					40,930.77	54,583.85	41,251.00
b. Accounts Payable							
c. Accounts Receivable	65,406.22	0.00	160,832.89	0.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	159,954.78	0.00	83,449.11	0.00	227,764.77	54,583.85	41,251.00
15. If Carryover is allowed, enter line 14 amount here	159,954.78	0.00	83,449.11	0.00	227,764.77	54,583.85	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	65,406.22	1,574.70	3,221,706.41	27,556.93	1,460,462.67	0.00	0.00

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	21ST CCLC FAMILY LITERACY	21ST CCLC GRANT-COHORT 6	21ST CCLC GRANT-COHORT 5	DEPT. OF REHABILITATION	SP. ED. - IDEA EARLY INTERVENTION	SP. ED. - IDEA PRESCHOOL LOCAL B	SP. ED. - IDEA PRESCHOOL SECT. 619
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4124	4124	4124	3410	3385	3320	3315
REVENUE OBJECT	8290	8290	8290	8290	8182	8182	8182
LOCAL DESCRIPTION (if any)	563	567	574	568	588	589	592
AWARD							
1. Prior Year Carryover	15,000.00	109,687.50	234,675.12	188,591.13			
2. a. Current Year Award	45,000.00	329,062.50		396,194.18	59,697.00	248,859.00	159,231.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	45,000.00	329,062.50	0.00	396,194.18	59,697.00	248,859.00	159,231.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	60,000.00	438,750.00	234,675.12	584,785.31	59,697.00	248,859.00	159,231.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			28,275.11	188,591.13			
6. Cash Received in Current Year	30,000.00	329,062.50	206,400.01	396,194.18	44,773.00	97,771.00	60,211.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	30,000.00	329,062.50	234,675.12	584,785.31	44,773.00	97,771.00	60,211.00
EXPENDITURES							
9. Donor-Authorized Expenditures	60,000.00	438,750.00	234,675.12	385,930.85	59,697.00	248,859.00	159,231.00
10. Non Donor-Authorized Expenditures		7,133.36					
11. Total Expenditures (lines 9 & 10)	60,000.00	445,883.36	234,675.12	385,930.85	59,697.00	248,859.00	159,231.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,000.00)	(109,687.50)	0.00	198,854.46	(14,924.00)	(151,088.00)	(99,020.00)
a. Unearned Revenue				198,854.46			
b. Accounts Payable							
c. Accounts Receivable	30,000.00	109,687.50	0.00		14,924.00	151,088.00	99,020.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	198,854.46	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	198,854.46	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	60,000.00	438,750.00	234,675.12	385,930.85	59,697.00	248,859.00	159,231.00

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FEDERAL PROGRAM NAME	SP. ED. - IDEA PRESCHOOL STAFF DEV.	SP. ED. - IDEA BASIC LOCAL ASSISTANCE	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	3345	3310	
REVENUE OBJECT	8182	8181	
LOCAL DESCRIPTION (if any)	594	801	
AWARD			
1. Prior Year Carryover			20,545,069.25
2. a. Current Year Award	1,394.00	9,136,207.00	42,284,476.68
b. Transferability (NCLB)			0.00
c. Other Adjustments			(3,835,528.99)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,394.00	9,136,207.00	38,448,947.69
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,394.00	9,136,207.00	58,994,016.94
REVENUES			
5. Unearned Revenue Deferred from Prior Year			1,322,884.10
6. Cash Received in Current Year	0.00	3,088,711.00	32,407,033.02
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	3,088,711.00	33,729,917.12
EXPENDITURES			
9. Donor-Authorized Expenditures	1,394.00	9,136,207.00	48,864,867.35
10. Non Donor-Authorized Expenditures			390,480.90
11. Total Expenditures (lines 9 & 10)	1,394.00	9,136,207.00	49,255,348.25
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,394.00)	(6,047,496.00)	(15,134,950.23)
a. Unearned Revenue			335,620.08
b. Accounts Payable			0.00
c. Accounts Receivable	1,394.00	6,047,496.00	15,470,570.31
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	10,129,149.59
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	10,087,898.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,394.00	9,136,207.00	48,864,867.35

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STATE PROGRAM NAME	SP. ED. - WORKABILITY	SP. ED. - IDEA INSERVICE TRAINING	SP. ED. - IDEA INFANT DISCRETIONARY	SP. ED. - STATE PRESCHOOL GRANT	ASES PROGRAM	PUBLIC SAFTEY PARTNERSHIP ACADEMY	CARDINAL PARTNERSHIP ACADEMY
RESOURCE CODE	6520	6535	6515	6513	6010	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	437	438	439	447	459	479	480
AWARD							
1. Prior Year Carryover						5,884.83	1,828.41
2. a. Current Year Award	374,836.00	19,378.00	19,080.00	18,987.00	8,007,140.00	70,110.00	70,110.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	374,836.00	19,378.00	19,080.00	18,987.00	8,007,140.00	70,110.00	70,110.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	374,836.00	19,378.00	19,080.00	18,987.00	8,007,140.00	75,994.83	71,938.41
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	258,646.00	0.00	0.00	9,494.00	7,206,426.00	69,605.86	36,883.21
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	258,646.00	0.00	0.00	9,494.00	7,206,426.00	69,605.86	36,883.21
EXPENDITURES							
9. Donor-Authorized Expenditures	374,836.00	19,378.00	19,080.00	18,987.00	8,007,140.00	42,624.35	40,995.27
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	374,836.00	19,378.00	19,080.00	18,987.00	8,007,140.00	42,624.35	40,995.27
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(116,190.00)	(19,378.00)	(19,080.00)	(9,493.00)	(800,714.00)	26,981.51	(4,112.06)
a. Unearned Revenue						26,981.51	
b. Accounts Payable							
c. Accounts Receivable	116,190.00	19,378.00	19,080.00	9,493.00	800,714.00		4,112.06
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	33,370.48	30,943.14
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	33,370.48	30,943.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	374,836.00	19,378.00	19,080.00	18,987.00	8,007,140.00	42,624.35	40,995.27

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STATE PROGRAM NAME	CA PARTNERSHIP ACADEMY PLANNING	CA PARTNERSHIP ACADEMY LABOR FEDERATION	MEDICAL MANUFACTURING ACADEMY	CA PARTNERSHIP ACADEMIES: CLEAN	TOTAL
RESOURCE CODE	7220	7220	7370	6386	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	481	482	483	495	
AWARD					
1. Prior Year Carryover	673.59			12,047.10	20,433.93
2. a. Current Year Award	70,110.00	14,790.00	50,000.00	135,150.00	8,849,691.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	70,110.00	14,790.00	50,000.00	135,150.00	8,849,691.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	70,783.59	14,790.00	50,000.00	147,197.10	8,870,124.93
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	35,728.39	11,092.50	45,000.00	79,622.10	7,752,498.06
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	35,728.39	11,092.50	45,000.00	79,622.10	7,752,498.06
EXPENDITURES					
9. Donor-Authorized Expenditures	64,444.28	3,839.01	50,000.00	132,260.81	8,773,584.72
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	64,444.28	3,839.01	50,000.00	132,260.81	8,773,584.72
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)	(28,715.89)	7,253.49	(5,000.00)	(52,638.71)	(1,021,086.66)
a. Unearned Revenue		7,253.49			34,235.00
b. Accounts Payable					0.00
c. Accounts Receivable	28,715.89		5,000.00	52,638.71	1,055,321.66
14. Unused Grant Award Calculation (line 4 minus line 9)	6,339.31	10,950.99	0.00	14,936.29	96,540.21
15. If Carryover is allowed, enter line 14 amount here	6,339.31	10,950.99	0.00	14,936.29	96,540.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,444.28	3,839.01	50,000.00	132,260.81	8,773,584.72

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LOCAL PROGRAM NAME	HEALTH & WELLNESS COMMITTEE	PACKARD FOUNDATION	AFTER SCHOOL DONATIONS	SCIENCE, TECH, ENG & MATH - STEM	EDISON INTERNATIONAL	ADOLESCENT HEALTH/TEEN PREG PREVEN	W.M. DANIELS SCHOLARSHIP
RESOURCE CODE	9036	9053	9063	9034	9040	9050	9002
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	124	145	146	221	226	233	234
AWARD							
1. Prior Year Carryover	1,848.85	1,826.21	12,126.73		1,071.41		2,000.00
2. a. Current Year Award		125,000.00	30,005.61	10,000.00		30,456.00	4,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	125,000.00	30,005.61	10,000.00	0.00	30,456.00	4,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,848.85	126,826.21	42,132.34	10,000.00	1,071.41	30,456.00	6,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,848.85	1,826.21	12,126.73	0.00	1,071.41	0.00	2,000.00
6. Cash Received in Current Year	0.00	125,000.00	30,005.61	8,923.54	0.00	5,848.13	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,848.85	126,826.21	42,132.34	8,923.54	1,071.41	5,848.13	2,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,637.33	111,735.23	4,454.70	8,923.54	0.00	22,452.64	1,999.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,637.33	111,735.23	4,454.70	8,923.54	0.00	22,452.64	1,999.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	211.52	15,090.98	37,677.64	0.00	1,071.41	(16,604.51)	1.00
a. Unearned Revenue	211.52	15,090.98	37,677.64	0.00	1,071.41		1.00
b. Accounts Payable							
c. Accounts Receivable						16,604.51	
14. Unused Grant Award Calculation (line 4 minus line 9)	211.52	15,090.98	37,677.64	1,076.46	1,071.41	8,003.36	4,001.00
15. If Carryover is allowed, enter line 14 amount here	211.52	15,090.98	37,677.64	1,076.46	1,071.41	0.00	4,001.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,637.33	111,735.23	4,454.70	8,923.54	0.00	22,452.64	1,999.00

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LOCAL PROGRAM NAME	CHILD DEVELOPMENT	MICROSOFT SETTLEMENT	SYNOPSIS OUTREACH FOUNDATION	PUENTE PROJECT AT ARROYO VALLEY	RICHARDSON DONATIONS	CALIFORNIA GEAR UP	CA ACADEMIC PARTNERSHIP PROGRAM
RESOURCE CODE	9042	9010	9066	9064	9048	9059	9055
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	250	287	301	303	305	309	310
AWARD							
1. Prior Year Carryover	1,105.01	445,657.46		3,148.87	1,016.75		54,140.56
2. a. Current Year Award	1,057.89		5,700.00	4,600.00		7,500.00	79,114.06
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,057.89	0.00	5,700.00	4,600.00	0.00	7,500.00	79,114.06
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,162.90	445,657.46	5,700.00	7,748.87	1,016.75	7,500.00	133,254.62
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,440.36	0.00	0.00	3,148.87	1,016.75	0.00	46,175.56
6. Cash Received in Current Year	722.54	0.00	5,700.00	4,600.00	0.00	0.00	11,993.68
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,162.90	0.00	5,700.00	7,748.87	1,016.75	0.00	58,169.24
EXPENDITURES							
9. Donor-Authorized Expenditures	792.93	445,657.46	3,700.00	2,676.56	581.89	7,500.00	36,241.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	792.93	445,657.46	3,700.00	2,676.56	581.89	7,500.00	36,241.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,369.97	(445,657.46)	2,000.00	5,072.31	434.86	(7,500.00)	21,927.84
a. Unearned Revenue	1,369.97		2,000.00	5,072.31	434.86		21,927.84
b. Accounts Payable							
c. Accounts Receivable		445,657.46				7,500.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,369.97	0.00	2,000.00	5,072.31	434.86	0.00	97,013.22
15. If Carryover is allowed, enter line 14 amount here	1,369.97	0.00	2,000.00	5,072.31	434.86	0.00	97,013.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	792.93	445,657.46	3,700.00	2,676.56	581.89	7,500.00	36,241.40

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LOCAL PROGRAM NAME	CONNECTED: LINKED LEARNING	DISCOVER BRIGHTER FUTURES	CONNECTED: LINKED LEARNING (2)	CTE TEACH	THE CALIFORNIA ENDOWMENT	DISCOVER BRIGHTER FUTURES	ROP CATERING
RESOURCE CODE	9061	9035	9067	9052	9068	9065	9650
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)	314	315	316	318	321	330	341
AWARD							
1. Prior Year Carryover	41,876.73					12,535.00	
2. a. Current Year Award		80,928.00	129,500.00	14,518.78	10,000.00		19,786.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	80,928.00	129,500.00	14,518.78	10,000.00	0.00	19,786.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	41,876.73	80,928.00	129,500.00	14,518.78	10,000.00	12,535.00	19,786.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	30,876.73	0.00	0.00	0.00	0.00	12,535.00	0.00
6. Cash Received in Current Year	0.00	80,928.00	1,885.52	14,518.78	10,000.00	0.00	8,711.92
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	30,876.73	80,928.00	1,885.52	14,518.78	10,000.00	12,535.00	8,711.92
EXPENDITURES							
9. Donor-Authorized Expenditures	12,666.01	51,304.66	36,347.16	14,518.78	0.00	0.00	19,786.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	12,666.01	51,304.66	36,347.16	14,518.78	0.00	0.00	19,786.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	18,210.72	29,623.34	(34,461.64)	0.00	10,000.00	12,535.00	(11,074.08)
a. Unearned Revenue	18,210.72	29,623.34		0.00	10,000.00	12,535.00	
b. Accounts Payable							
c. Accounts Receivable			34,461.64				11,074.08
14. Unused Grant Award Calculation (line 4 minus line 9)	29,210.72	29,623.34	93,152.84	0.00	10,000.00	12,535.00	0.00
15. If Carryover is allowed, enter line 14 amount here	29,210.72	29,623.34	93,152.84	0.00	10,000.00	12,535.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,666.01	51,304.66	36,347.16	14,518.78	0.00	0.00	19,786.00

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LOCAL PROGRAM NAME	ROP MEDICAL CORE I	ROP EMERGENCY FIRE RESPONDER	ROP INTRO TO NURSING CAREERS	ROP SPORTS THERAPY	ROP 3 D MODELING	ROP SCREEN PRINTING	ROP SMALL BUSINESS APPLICATION
RESOURCE CODE	9650	9650	9650	9650	9650	9650	9650
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	342	347	354	356	361	362	363
AWARD							
1. Prior Year Carryover	71,749.00						
2. a. Current Year Award		29,328.00	29,619.00	19,784.00	10,317.00	31,788.00	40,611.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	29,328.00	29,619.00	19,784.00	10,317.00	31,788.00	40,611.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	71,749.00	29,328.00	29,619.00	19,784.00	10,317.00	31,788.00	40,611.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	11,453.88	18,238.35	3,960.52	8,959.12	4,205.62	27,402.61	15,552.88
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,453.88	18,238.35	3,960.52	8,959.12	4,205.62	27,402.61	15,552.88
EXPENDITURES							
9. Donor-Authorized Expenditures	71,749.00	29,328.00	29,619.00	19,784.00	10,317.00	31,788.00	40,611.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	71,749.00	29,328.00	29,619.00	19,784.00	10,317.00	31,788.00	40,611.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(60,295.12)	(11,089.65)	(25,658.48)	(10,824.88)	(6,111.38)	(4,385.39)	(25,058.12)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	60,295.12	11,089.65	25,658.48	10,824.88	6,111.38	4,385.39	25,058.12
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,749.00	29,328.00	29,619.00	19,784.00	10,317.00	31,788.00	40,611.00

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	CFC PRE-K ACADEMY	ROP LOTTERY	ROP MACHINE EMBROIDERY	ROP RESTAURANT I	ROP A+ CERTIFICATION	ROP STAGECRAFT DESIGN	ROP PRODUCT PREPARATION
RESOURCE CODE	9056	9640	9650	9650	9650	9650	9650
REVENUE OBJECT	8699	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	367	379	382	383	384	385	388
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	953,142.00	158,190.00	31,525.00	19,962.00	75,439.00	19,727.00	37,525.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	953,142.00	158,190.00	31,525.00	19,962.00	75,439.00	19,727.00	37,525.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	953,142.00	158,190.00	31,525.00	19,962.00	75,439.00	19,727.00	37,525.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	534,181.03	0.00	0.00	13,943.80	25,867.45	7,144.18	37,525.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	534,181.03	0.00	0.00	13,943.80	25,867.45	7,144.18	37,525.00
EXPENDITURES							
9. Donor-Authorized Expenditures	711,735.18	76,802.61	31,525.00	19,962.00	75,439.00	19,727.00	37,525.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	711,735.18	76,802.61	31,525.00	19,962.00	75,439.00	19,727.00	37,525.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(177,554.15)	(76,802.61)	(31,525.00)	(6,018.20)	(49,571.55)	(12,582.82)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	177,554.15	76,802.61	31,525.00	6,018.20	49,571.55	12,582.82	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	241,406.82	81,387.39	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	711,735.18	76,802.61	31,525.00	19,962.00	75,439.00	19,727.00	37,525.00

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

LOCAL PROGRAM NAME	ROP MEDICAL ASSISTANCE	ROP OFFICE OCCUPATION	ROP COMPUTER DRAFTING	ROP CONSTRUCTION	ROP DIGITAL DESIGN	ROP NURSE ASSISTANT	ROP MEDICAL TERMINOLOGY
RESOURCE CODE	9650	9650	9650	9650	9650	9650	9650
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	389	390	392	394	395	397	398
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	117,088.00	191,241.00	50,830.00	127,714.00	16,236.00	22,594.00	16,237.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	117,088.00	191,241.00	50,830.00	127,714.00	16,236.00	22,594.00	16,237.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	117,088.00	191,241.00	50,830.00	127,714.00	16,236.00	22,594.00	16,237.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	58,145.87	70,769.34	20,530.95	46,436.14	6,408.72	8,838.80	16,237.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	58,145.87	70,769.34	20,530.95	46,436.14	6,408.72	8,838.80	16,237.00
EXPENDITURES							
9. Donor-Authorized Expenditures	117,088.00	191,241.00	50,830.00	127,714.00	16,236.00	22,594.00	16,237.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	117,088.00	191,241.00	50,830.00	127,714.00	16,236.00	22,594.00	16,237.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(58,942.13)	(120,471.66)	(30,299.05)	(81,277.86)	(9,827.28)	(13,755.20)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	58,942.13	120,471.66	30,299.05	81,277.86	9,827.28	13,755.20	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	117,088.00	191,241.00	50,830.00	127,714.00	16,236.00	22,594.00	16,237.00

2013-14 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	650,102.58
2. a. Current Year Award	2,551,063.34
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,551,063.34
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,201,165.92
REVENUES	
5. Unearned Revenue Deferred from Prior Year	114,066.47
6. Cash Received in Current Year	1,244,638.98
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,358,705.45
EXPENDITURES	
9. Donor-Authorized Expenditures	2,530,827.08
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	2,530,827.08
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,172,121.63)
a. Unearned Revenue	155,226.59
b. Accounts Payable	0.00
c. Accounts Receivable	1,327,348.22
14. Unused Grant Award Calculation (line 4 minus line 9)	670,338.84
15. If Carryover is allowed, enter line 14 amount here	339,541.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,530,827.08

2013-14 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	585	
AWARD		
1. Prior Year Restricted Ending Balance	523,728.39	523,728.39
2. a. Current Year Award	862,128.85	862,128.85
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	862,128.85	862,128.85
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,385,857.24	1,385,857.24
REVENUES		
5. Cash Received in Current Year	769,084.72	769,084.72
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	93,044.13	93,044.13
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	93,044.13	93,044.13
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	862,128.85	862,128.85
EXPENDITURES		
10. Donor-Authorized Expenditures	768,043.04	768,043.04
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	768,043.04	768,043.04
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	617,814.20	617,814.20

2013-14 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ROUTINE MAINTENANCE	ECONOMIC IMPACT AIDE	COMMON CORE STATE STANDARDS	QUALITY EDUCATION INVESTMENT ACT	ELAP STUDENT ASSISTANCE	SPECIAL EDUCATION	SP. ED. - PARENT INFANT GRANT
RESOURCE CODE	8150	7090	7405	7400	6286	6500	6510
REVENUE OBJECT	8980	8311	8590	8590	8590	8311	8311
LOCAL DESCRIPTION (if any)	76	420/423	435	436	496	802	803
AWARD							
1. Prior Year Restricted Ending Balance		4,110,253.06		3,567,920.15	217,556.37		527,156.03
2. a. Current Year Award			10,045,922.00	12,445,700.00		25,298,119.00	478,253.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	10,045,922.00	12,445,700.00	0.00	25,298,119.00	478,253.00
3. Required Matching Funds/Other	9,390,670.75						
4. Total Available Award (sum lines 1, 2c, & 3)	9,390,670.75	4,110,253.06	10,045,922.00	16,013,620.15	217,556.37	25,298,119.00	1,005,409.03
REVENUES							
5. Cash Received in Current Year	0.00	0.00	10,045,922.00	12,445,700.00	0.00	19,451,957.00	380,607.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	5,846,162.00	97,646.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	5,846,162.00	97,646.00
8. Contributed Matching Funds	9,390,670.75						
9. Total Available (sum lines 5, 7c, & 8)	9,390,670.75	0.00	10,045,922.00	12,445,700.00	0.00	25,298,119.00	478,253.00
EXPENDITURES							
10. Donor-Authorized Expenditures	9,390,670.75	3,576,490.62	5,292,977.46	13,975,467.47	217,556.37	25,298,119.00	443,370.70
11. Non Donor-Authorized Expenditures						18,829,660.31	
12. Total Expenditures (line 10 plus line 11)	9,390,670.75	3,576,490.62	5,292,977.46	13,975,467.47	217,556.37	44,127,779.31	443,370.70
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	533,762.44	4,752,944.54	2,038,152.68	0.00	0.00	562,038.33

2013-14 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	SP. ED. - MENTAL HEALTH	PROP. 39 - CA CLEAN ENERGY JOBS	TOTAL
RESOURCE CODE	6512	6230	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	807	P39	
AWARD			
1. Prior Year Restricted Ending Balance	3,699,165.81		12,122,051.42
2. a. Current Year Award	2,954,297.00	769,895.00	51,992,186.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,954,297.00	769,895.00	51,992,186.00
3. Required Matching Funds/Other			9,390,670.75
4. Total Available Award (sum lines 1, 2c, & 3)	6,653,462.81	769,895.00	73,504,908.17
REVENUES			
5. Cash Received in Current Year	2,225,775.00	769,895.00	45,319,856.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	728,522.00	0.00	6,672,330.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	728,522.00	0.00	6,672,330.00
8. Contributed Matching Funds			9,390,670.75
9. Total Available (sum lines 5, 7c, & 8)	2,954,297.00	769,895.00	61,382,856.75
EXPENDITURES			
10. Donor-Authorized Expenditures	1,197,609.42	0.00	59,392,261.79
11. Non Donor-Authorized Expenditures			18,829,660.31
12. Total Expenditures (line 10 plus line 11)	1,197,609.42	0.00	78,221,922.10
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	5,455,853.39	769,895.00	14,112,646.38

2013-14 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	RDA - STATE COLLEGE	RDA - CENTRAL CITY NORTH	RDA - CENTRAL CITY WEST	RDA - SOUTHEAST INDUSTRIAL PARK	RDA - NORTHWEST	RDA - TRI-CITY	RDA - SOUTH VALLE
RESOURCE CODE	9023	9014	9015	9016	9017	9018	9019
REVENUE OBJECT	8625	8625	8625	8625	8625	8625	8625
LOCAL DESCRIPTION (if any)	20	21	22	23	24	25	26
AWARD							
1. Prior Year Restricted Ending Balance	407,457.68	9,447.94	1,336.98	66,197.21	318,645.10	111,928.87	91,453.88
2. a. Current Year Award	381,613.00	18,063.77	852.71	13,616.19	332,955.54	34,129.50	111,766.95
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	381,613.00	18,063.77	852.71	13,616.19	332,955.54	34,129.50	111,766.95
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	789,070.68	27,511.71	2,189.69	79,813.40	651,600.64	146,058.37	203,220.83
REVENUES							
5. Cash Received in Current Year	381,613.00	18,063.77	852.71	13,616.19	332,955.54	34,129.50	111,766.95
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	381,613.00	18,063.77	852.71	13,616.19	332,955.54	34,129.50	111,766.95
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	789,070.68	27,511.71	2,189.69	79,813.40	651,600.64	146,058.37	203,220.83

2013-14 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	RDA - UPTOWN	RDA - MT. VERNON II	PROJECT INSPIRE GRANT	RDA - MT. VERNON	RDA - HIGHLAND	RDA - 40TH STREET	INLAND VALLEY DEVELOPMENT AGENCY
RESOURCE CODE	9020	9021	9031	9010	9010	9026	9033
REVENUE OBJECT	8625	8625	8699	8625	8625	8625	8625/8699
LOCAL DESCRIPTION (if any)	27	28	116	120	121	122	123
AWARD							
1. Prior Year Restricted Ending Balance	61,231.26	183,672.85	2,500.00	356,546.66	1,066,899.37	105,720.61	1,420,897.34
2. a. Current Year Award	215,732.18	170,860.61		17.95	138,234.11	50,220.62	2,051,547.87
b. Other Adjustments				(356,546.66)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	215,732.18	170,860.61	0.00	(356,528.71)	138,234.11	50,220.62	2,051,547.87
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	276,963.44	354,533.46	2,500.00	17.95	1,205,133.48	155,941.23	3,472,445.21
REVENUES							
5. Cash Received in Current Year	215,732.18	170,860.61	0.00	17.95	138,234.11	50,220.62	2,051,547.87
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	(356,546.66)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(356,546.66)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	215,732.18	170,860.61	0.00	(356,528.71)	138,234.11	50,220.62	2,051,547.87
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	276,963.44	354,533.46	2,500.00	17.95	1,205,133.48	155,941.23	3,472,445.21

2013-14 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	OPERATON SAVE A GENERATION	ASTERISK PROGRAM	RALPH'S/FOOD 4 LESS/FOODS CO.	GOVERNOR'S CHALLENGE	EMMANUEL UNITED METHODIST	RDA	SANBAG
RESOURCE CODE	9060	9046	9032	9030	9037	9010	9024
REVENUE OBJECT	8699	8699	8699	8699	8699	8625	8699
LOCAL DESCRIPTION (if any)	125	126	128	148	186	200	218
AWARD							
1. Prior Year Restricted Ending Balance	2,718.25	8,890.19	1,347.48	1,506.61	800.00	402,309.48	20,250.00
2. a. Current Year Award	2,250.00						
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,968.25	8,890.19	1,347.48	1,506.61	800.00	402,309.48	20,250.00
REVENUES							
5. Cash Received in Current Year	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	569.22	18.00	0.00	105.76	0.00	0.00	7,600.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	569.22	18.00	0.00	105.76	0.00	0.00	7,600.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,399.03	8,872.19	1,347.48	1,400.85	800.00	402,309.48	12,650.00

2013-14 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	SAN MANUEL TRIBAL ADMINISTRATION	ROP BAKERY OCCUPATION	ROP FLORAL DESIGN & SALES	ROP CHILD DEV AIDE	ROP RESTAURANT OCCUPATION	TOTAL
RESOURCE CODE	9025	9650	9650	9650	9650	
REVENUE OBJECT	8699	8677	8677	8677	8677	
LOCAL DESCRIPTION (if any)	219	338	359	380	381	
AWARD						
1. Prior Year Restricted Ending Balance	3,741.07	5,852.18	5,313.22	57,157.87	8,981.98	4,722,804.08
2. a. Current Year Award		74,424.00	60,996.00	351,393.00	98,072.00	4,106,746.00
b. Other Adjustments						(356,546.66)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	74,424.00	60,996.00	351,393.00	98,072.00	3,750,199.34
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,741.07	80,276.18	66,309.22	408,550.87	107,053.98	8,473,003.42
REVENUES						
5. Cash Received in Current Year	0.00	4,405.85	28,088.50	154,811.51	35,097.65	3,744,264.51
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	70,018.15	32,907.50	196,581.49	62,974.35	5,934.83
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	70,018.15	32,907.50	196,581.49	62,974.35	5,934.83
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	74,424.00	60,996.00	351,393.00	98,072.00	3,750,199.34
EXPENDITURES						
10. Donor-Authorized Expenditures	(434.84)	73,833.50	59,867.40	316,928.33	95,630.08	554,117.45
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	(434.84)	73,833.50	59,867.40	316,928.33	95,630.08	554,117.45
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	4,175.91	6,442.68	6,441.82	91,622.54	11,423.90	7,918,885.97

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	227,100,121.92	301	1,110,294.73	303	225,989,827.19	305	7,313,446.30		307	218,676,380.89	309
2000 - Classified Salaries	63,389,710.15	311	595,866.42	313	62,793,843.73	315	839,673.49		317	61,954,170.24	319
3000 - Employee Benefits (Excluding 3800)	94,327,575.03	321	3,483,995.01	323	90,843,580.02	325	684,834.93		327	90,158,745.09	329
4000 - Books, Supplies Equip Replace. (6500)	23,732,431.01	331	43,757.43	333	23,688,673.58	335	3,095,663.60		337	20,593,009.98	339
5000 - Services. . . & 7300 - Indirect Costs	71,347,999.05	341	756,678.40	343	70,591,320.65	345	28,047,118.00		347	42,544,202.65	349
TOTAL					473,907,245.17	365	TOTAL			433,926,508.85	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	179,738,297.14 375
2. Salaries of Instructional Aides Per EC 41011.		2100	10,257,770.76 380
3. STRS.		3101 & 3102	14,416,126.34 382
4. PERS.		3201 & 3202	1,518,922.63 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	3,578,268.36 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	26,236,413.32 385
7. Unemployment Insurance.		3501 & 3502	136,169.58 390
8. Workers' Compensation Insurance.		3601 & 3602	3,106,242.38 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	2,109,047.21 393
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			241,097,257.72 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,265,654.42 396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			716,242.97 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			239,115,360.33 397
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.			55.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.11%
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).	433,926,508.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	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	325,685,955.96	(86,134,450.96)	239,551,505.00		6,905,000.00	232,646,505.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,574,049.00		52,574,049.00		39,944.00	52,534,105.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	34,993,250.00		34,993,250.00	15,017,041.00	19,807,041.00	30,203,250.00	
Net OPEB Obligation	11,940,704.00	461,036.00	12,401,740.00	6,541,175.00	2,254,744.00	16,688,171.00	
Compensated Absences Payable	1,063,247.00		1,063,247.00		219,561.70	843,685.30	
Governmental activities long-term liabilities	426,257,205.96	(85,673,414.96)	340,583,791.00	21,558,216.00	29,226,290.70	332,915,716.30	0.00
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 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

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	277,163,951.35		277,163,951.35			272,708,041.94
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	50,349.47		50,349.47			47,128.64
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
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 (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	47,128.64		47,128.64	48,513.28		48,513.28
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			47,128.64			48,513.28
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	302,177.29		302,177.29	298,416.00		298,416.00
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)	23,922,070.81		23,922,070.81	23,732,114.00		23,732,114.00
5. Unsecured Roll Taxes (Object 8042)	1,173,475.84		1,173,475.84	1,091,171.00		1,091,171.00
6. Prior Years' Taxes (Object 8043)	(13,507.43)		(13,507.43)	0.00		0.00
7. Supplemental Taxes (Object 8044)	391,899.84		391,899.84	316,146.00		316,146.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,854,121.88)		(9,854,121.88)	(9,828,676.00)		(9,828,676.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	44,669.16		44,669.16	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	11,221,579.46		11,221,579.46	2,355,790.00		2,355,790.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit 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)	(1,270,468.49)		(1,270,468.49)	(1,243,340.00)		(1,243,340.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,917,774.60	0.00	25,917,774.60	16,721,621.00	0.00	16,721,621.00
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)	25,917,774.60	0.00	25,917,774.60	16,721,621.00	0.00	16,721,621.00

	2013-14 Calculations			2014-15 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)			4,099,253.54			4,508,279.47
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)			4,099,253.54			4,508,279.47
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	325,914,809.00		325,914,809.00	394,013,713.00		394,013,713.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	511,350.77		511,350.77	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	326,426,159.77	0.00	326,426,159.77	394,013,713.00	0.00	394,013,713.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	478,921,705.09		478,921,705.09	523,667,685.20		523,667,685.20
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	448,402.27		448,402.27	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			277,163,951.35			272,708,041.94
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9360			1.0294
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			272,708,041.94			280,079,989.36
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,917,774.60			16,721,621.00
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 C27 or less than zero)			5,655,436.80			5,821,593.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			250,889,520.88			267,866,647.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			250,889,520.88			267,866,647.83
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			259,410.54			108,731.93
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			26,177,185.14			16,830,352.93
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			250,630,110.34			267,757,915.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			26,177,185.14			
b. State Subventions (Line D8)			250,630,110.34			
c. Less: Excluded Appropriations (Line C23)			4,099,253.54			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			272,708,041.94			

[illegible]

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) 18,359,268.78
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) 362,890,931.42

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) 5.06%

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)	19,655,678.29
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,770,674.81
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	441,182.65
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)	2,438,978.29
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)	27,306,514.04
9. Carry-Forward Adjustment (Part IV, Line F)	3,694,250.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	31,000,764.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	275,049,576.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	64,719,851.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,429,148.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	825,408.24
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)	2,603,875.55
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)	124,014.03
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)	445,657.46
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)	45,762,173.61
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)	1,143,776.65
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,882,626.16
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	26,290,613.54
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)	455,276,721.41

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) 6.00%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/lic)

(Line A10 divided by Line B18) 6.81%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>27,306,514.04</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>5,889,668.02</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.48%) times Part III, Line B18); zero if negative	<u>3,694,250.51</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.48%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.48%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>3,694,250.51</u>
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:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>3,694,250.51</u>

Approved indirect cost rate: 6.48%
Highest rate used in any program: 6.48%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	17,329,571.95	1,122,956.26	6.48%
01	3180	1,890,739.22	122,519.00	6.48%
01	3181	5,283,373.25	342,363.00	6.48%
01	3310	8,580,209.00	555,998.00	6.48%
01	3315	149,541.00	9,690.00	6.48%
01	3320	233,714.00	15,145.00	6.48%
01	3327	543,315.00	35,207.00	6.48%
01	3345	1,309.17	84.83	6.48%
01	3385	56,064.00	3,633.00	6.48%
01	3410	362,444.85	23,486.00	6.48%
01	3550	498,122.63	24,906.13	5.00%
01	4035	3,173,536.65	205,645.17	6.48%
01	4124	469,139.09	23,100.23	4.92%
01	4201	25,879.92	1,677.01	6.48%
01	4203	1,468,039.32	29,360.79	2.00%
01	4510	101,670.74	6,588.26	6.48%
01	5640	712,999.99	46,202.40	6.48%
01	5810	170,973.04	11,078.68	6.48%
01	6010	2,360,406.92	118,020.35	5.00%
01	6286	204,316.62	13,239.75	6.48%
01	6386	111,549.68	7,228.42	6.48%
01	6500	37,638,053.05	2,045,036.00	5.43%
01	6510	416,388.70	26,982.00	6.48%
01	6512	1,124,727.42	72,882.00	6.48%
01	6513	17,832.00	1,155.00	6.48%
01	6515	17,919.00	1,161.00	6.48%
01	6520	346,971.05	22,484.00	6.48%
01	6535	18,199.00	1,179.00	6.48%
01	7090	3,359,820.83	100,794.17	3.00%
01	7220	112,811.41	7,294.16	6.47%
01	7370	42,065.69	2,725.86	6.48%
01	7400	13,124,728.30	850,485.00	6.48%
01	8150	8,774,142.82	568,564.45	6.48%
01	9010	2,832,994.97	121,648.92	4.29%
11	9010	212,255.76	6,157.67	2.90%
12	5025	819,081.85	53,076.50	6.48%
12	6105	6,041,657.29	391,499.39	6.48%
61	5310	26,102,119.53	1,386,022.55	5.31%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	6,727,115.99		1,879,657.51	8,606,773.50
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)		6,727,115.99	0.00	1,879,657.51	8,606,773.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	5,916,108.80			5,916,108.80
2. Classified Salaries:	2000-2999	124,749.33			124,749.33
3. Employee Benefits:	3000-3999	129,103.62			129,103.62
4. Books and Supplies	4000-4999	233,453.37		1,879,657.51	2,113,110.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	313,192.96			313,192.96
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	10,507.91			10,507.91
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)		6,727,115.99	0.00	1,879,657.51	8,606,773.50
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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.

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	485,015,443.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,963,694.29
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	1,165,093.62
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,079,942.79
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	274,223.62
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	553,583.92
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,475,353.05
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)				7,548,197.00
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	1,114,535.83
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				428,618,088.22
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				428,618,088.22

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		46,934.02
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		46,934.02
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,132.35
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.)	393,031,930.70	8,356.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	393,031,930.70	8,356.05
B. Required effort (Line A.2 times 90%)	353,728,737.63	7,520.45
C. Current year expenditures (Line I.G and Line II.D)	428,618,088.22	9,132.35
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 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - 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
2013-14
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	240,980,678.31	110,536,322.57	351,517,000.88	20,607,280.25		372,124,281.13			
3100	Alternative Schools	4,793,990.60	2,376,375.74	7,170,366.34	420,354.49		7,590,720.83			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	102,019.93	102,019.93	5,980.80		108,000.73			
3400	Opportunity Schools	87,995.64	162,122.31	250,117.95	14,662.88		264,780.83			
3550	Community Day Schools	694,800.89	230,832.57	925,633.46	54,264.20		979,897.66			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	551,579.14	0.00	551,579.14	32,335.69		583,914.83			
4110	Regular Education, Adult	6,155,285.94	1,275,831.84	7,431,117.78	435,640.74		7,866,758.52			
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	61,387,041.88	17,867,463.07	79,254,504.95	4,646,204.28		83,900,709.23			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	1,475,353.05	73,906.07	1,549,259.12	90,823.54		1,640,082.66			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	690,931.82	109,771.52	800,703.34	46,940.31	847,643.65				
8500	Child Care and Development Services	977,110.35	462.33	977,572.68	57,309.08	1,034,881.76				
Other Costs										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					4,353,213.87	4,353,213.87			
----	Other Outgo					837,583.89	837,583.89			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						2,567,430.88	2,567,430.88	2,162,308.34	4,729,739.22
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,846,765.14)	(1,846,765.14)
----	Total General Fund and Charter Schools Funds Expenditures	317,794,767.62	135,302,538.83	453,097,306.45	26,727,339.46	5,190,797.76	485,015,443.67			

Unaudited Actuals
2013-14
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	240,653,955.44	51,855.82	46.50	6,000.00	273,881.76	0.00	0.00			(5,061.21)	0.00	240,980,678.31
3100	Alternative Schools	4,247,134.15	93,515.39	119,934.21	0.00	333,104.85	0.00	0.00			302.00	0.00	4,793,990.60
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	87,995.64	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	87,995.64
3550	Community Day Schools	451,503.30	0.00	0.00	0.00	195,127.83	0.00	0.00			48,169.76	0.00	694,800.89
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	452,842.05	0.00	0.00	0.00	98,737.09	0.00	0.00			0.00	0.00	551,579.14
4110	Regular Education, Adult	3,756,098.30	0.00	0.00	1,594,198.36	271,587.26	0.00	0.00			533,402.02	0.00	6,155,285.94
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	42,407,658.00	3,603,590.96	0.00	498,296.19	7,906,895.34	6,940,253.87	0.00			30,347.52	0.00	61,387,041.88
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	1,354,281.48	58,168.59	0.00	0.00	62,669.35	0.00	0.00	0.00	0.00	233.63	0.00	1,475,353.05
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	225,411.54	0.00		465,520.28	0.00	0.00	0.00	690,931.82
8500	Child Care and Development Services	0.00	78,679.58	0.00	97,312.39	29,015.96	0.00		759,771.29	0.00	12,331.13	0.00	977,110.35
Total Direct Charged Costs		293,411,468.36	3,885,810.34	119,980.71	2,195,806.94	9,396,430.98	6,940,253.87	0.00	1,225,291.57	0.00	619,724.85	0.00	317,794,767.62

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	63,547,707.18	39,655,394.44	7,333,220.95	110,536,322.57
3100	Alternative Schools	1,662,852.65	713,523.09	0.00	2,376,375.74
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	102,019.93	0.00	102,019.93
3400	Opportunity Schools	0.00	162,122.31	0.00	162,122.31
3550	Community Day Schools	163,024.76	67,807.81	0.00	230,832.57
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	1,275,831.84	0.00	0.00	1,275,831.84
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)	10,527,813.55	5,969,707.15	1,369,942.37	17,867,463.07
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	32,604.95	41,301.12	0.00	73,906.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	68,470.40	41,301.12	0.00	109,771.52
8500	Child Care and Development Svcs	0.00	462.33	0.00	462.33
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	1,636,768.68	930,662.20	0.00	2,567,430.88
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		78,915,074.01	47,684,301.50	8,703,163.32	135,302,538.83

Unaudited Actuals
2013-14
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	3,067,270.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,828,001.92
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,678,831.81
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	28,574,104.59
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	317,794,767.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	135,302,538.83
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	453,097,306.45
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,143,776.65
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,882,626.16
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	26,290,613.54
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	34,317,016.35
D. Total Direct Charged and Allocated Costs (B3 + C5)		487,414,322.80
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.86%

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,353,213.87		4,353,213.87
Other Outgo (Objects 1000-7999)				837,583.89	837,583.89
Total Other Costs	0.00	0.00	4,353,213.87	837,583.89	5,190,797.76

Unaudited Actuals
2013-14
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)	13,655,787.37	4,370,339.01	39,865,896.49	21,023,051.16	47,684,301.50	0.00	8,703,163.32
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	1,949.02	1,949.02	1,949.02	1,949.02	2,573.21	30.00	9,100.00
3100 Alternative Schools	51.00	51.00	51.00	51.00	46.30		
3200 Continuation Schools							
3300 Independent Study Centers					6.62		
3400 Opportunity Schools					10.52		
3550 Community Day Schools	5.00	5.00	5.00	5.00	4.40		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult	39.13	39.13	39.13	39.13			
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)	322.89	322.89	322.89	322.89	387.37		1,700.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	1.00	1.00	1.00	1.00	2.68		
7150 Nonagency - Other							
8100 Community Services	2.10	2.10	2.10	2.10	2.68		
8500 Child Care and Development Services					0.03		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	50.20	50.20	50.20	50.20	60.39		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2,420.34	2,420.34	2,420.34	2,420.34	3,094.20	30.00	10,800.00

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name: Janet King			
Title: Director Fiscal Services			
Phone: (909) 381-1154			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TA	San Bernardino City Unified	

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,517,374.53)	0.00	(1,846,765.14)				
Other Sources/Uses Detail					13,048.86	553,583.92		
Fund Reconciliation							4,815,491.25	6,967,974.22
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	2,055.39	0.00	6,157.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							64,957.02	102,293.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	76,489.72	0.00	444,575.89	0.00				
Other Sources/Uses Detail					489,698.87	0.00		
Fund Reconciliation							3,080,285.96	2,814,350.04
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	144,658.00	0.00						
Other Sources/Uses Detail					353,877.90	1,477,681.10		
Fund Reconciliation							39,102.57	59,511.01
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,228.51	1,948,432.34		
Fund Reconciliation							0.00	1,761.98
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	1,570,355.00	0.00						
Other Sources/Uses Detail					4,342,865.02	1,313,402.18		
Fund Reconciliation							803,552.18	697,633.25
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	19,264.00	0.00						
Other Sources/Uses Detail					1,250,988.47	144,851.57		
Fund Reconciliation							317.97	266,207.87
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	8,908.00	0.00						
Other Sources/Uses Detail					0.00	1,018,756.52		
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	(309,008.73)	1,396,031.58	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							44,428.25	1,866,425.28

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,653.15	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,939,080.52	11,058.29
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,826,383.26	(1,826,383.26)	1,846,765.14	(1,846,765.14)	6,456,707.63	6,456,707.63	12,787,215.72	12,787,215.72

Academy of the Inland Empire

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Academy of the Inland Empire
CDS #: 36678760122572
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1222

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham
Name

Director, Accounting Services
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Karl Yoder
Name

CFO, DMS
Title

916-284-1382
Telephone

karl@charteradmin.com
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Jessica Weissner
Charter School Official
(Original signature required)

Date: 9-15-2014

Printed Name: Jessica Weissner

Title: Interim Executive Director

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Dale Marsden
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/16/14

Printed Name: Dale Marsden, Ed.D.

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: Ann Marie Kishner
County Superintendent Designee
(Original signature required)

Date: 10/7/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Academy of the Inland Empire

CDS #: 36678760122572

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1222

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,166,532.00		4,166,532.00
Education Protection Account State Aid - Current Year	8012	920,351.00		920,351.00
State Aid - Prior Years	8019	3,152.15		3,152.15
Transfers to Charter Schools in Lieu of Property Taxes	8096	218,405.00		218,405.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		5,308,440.15	0.00	5,308,440.15
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		94,355.00	94,355.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	94,355.00	94,355.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	141,887.13	207,420.00	349,307.13
Total, Other State Revenues		141,887.13	207,420.00	349,307.13
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	4,426.13		4,426.13
Total, Local Revenues		4,426.13	0.00	4,426.13
5. TOTAL REVENUES		5,454,753.41	301,775.00	5,756,528.41
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,740,912.06	18,865.00	1,759,777.06
Certificated Pupil Support Salaries	1200	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	456,064.43		456,064.43
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		2,196,976.49	18,865.00	2,215,841.49
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	43,813.58	21,796.44	65,610.02
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	158,784.30	14,291.66	173,075.96
Clerical and Office Salaries	2400	269,971.93		269,971.93
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		472,569.81	36,088.10	508,657.91

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Academy of the Inland Empire

CDS #: 36678760122572

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	172,701.47	597.30	173,298.77
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	69,562.11	5,028.39	74,590.50
Health and Welfare Benefits	3401-3402	298,900.10	3,752.93	302,653.03
Unemployment Insurance	3501-3502	7,993.09	35.82	8,028.91
Workers' Compensation Insurance	3601-3602	36,500.15	1,074.38	37,574.53
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	51,001.56		51,001.56
Total, Employee Benefits		636,658.48	10,488.82	647,147.30
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	5,319.19	10,000.00	15,319.19
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	269,262.58	92,612.70	361,875.28
Noncapitalized Equipment	4400	6,668.84	20,834.80	27,503.64
Food	4700	84,670.78		84,670.78
Total, Books and Supplies		365,921.39	123,447.50	489,368.89
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,724.74	2,627.75	15,352.49
Dues and Memberships	5300	5,640.99		5,640.99
Insurance	5400	29,454.05		29,454.05
Operations and Housekeeping Services	5500	35,720.06		35,720.06
Rentals, Leases, Repairs, and Noncap. Improvements	5600	267,499.80		267,499.80
Professional/Consulting Services and Operating Expend.	5800	1,025,721.46	39,514.50	1,065,235.96
Communications	5900	101,752.23		101,752.23
Total, Services and Other Operating Expenditures		1,478,513.33	42,142.25	1,520,655.58
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	31,318.00		31,318.00
Total, Capital Outlay		31,318.00	0.00	31,318.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	(3,836.99)	3,836.99	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(3,836.99)	3,836.99	0.00
8. TOTAL EXPENDITURES		5,178,120.51	234,868.66	5,412,989.17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Academy of the Inland Empire

CDS #: 36678760122572

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		276,632.90	66,906.34	343,539.24
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(11,631.97)	11,631.97	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(11,631.97)	11,631.97	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		265,000.93	78,538.31	343,539.24
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	435,728.11		435,728.11
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		435,728.11	0.00	435,728.11
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		700,729.04	78,538.31	779,267.35
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797		78,538.31	78,538.31
3. Unrestricted Net Position	9790A	700,729.04	0.00	700,729.04

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Academy of the Inland Empire

CDS #: 36678760122572

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	1,079,092.81	(45,642.07)	1,033,450.74
In Revolving Fund	9130	272.45		272.45
With Fiscal Agent/Trustee	9135	28,295.40		28,295.40
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,791,906.14	125,361.14	1,917,267.28
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	30,728.40		30,728.40
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	211,076.23		211,076.23
9. TOTAL ASSETS		3,141,371.43	79,719.07	3,221,090.50
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	440,642.39	1,180.76	441,823.15
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,000,000.00		2,000,000.00
6. TOTAL LIABILITIES		2,440,642.39	1,180.76	2,441,823.15
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		700,729.04	78,538.31	779,267.35

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Academy of the Inland Empire
CDS #: 36678760122572

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Academy of the Inland Empire
CDS #: 36678760122572

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	5,412,989.17
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	94,355.00
c. Subtotal of State & Local Expenditures [a minus b]	5,318,634.17
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	31,318.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 5,287,316.17

ASA

2013-2014
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

Received

AUG 29 2014

Accounting Services

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA CHARTER SCHOOL
CDS #: 36678760107730
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
County: SAN BERNARDINO
Charter #: 677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

JANET KING

Name

DIRECTOR OF FISCAL SERVICES

Title

909-381-1156

Telephone

Janet.King@sbcusd.k12.ca.us

E-mail address

For Charter School:

CECELIA J CUMMINGS

Name

FINANCIAL CONSULTANT

Title

760-249-3092

Telephone

cecilia@cjcummingscpa.com

E-mail address

To the entity that approved the charter school:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Charter School Official
(Original signature required)Date: 8/28/14

Printed

Name: BRANDE SMITHTitle: PRINCIPAL

To the County Superintendent of Schools:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Authorized Representative of
Charter Approving Entity
(Original signature required)Date: 9.10.14

Printed

Name: Dale Marsden, Ed.DTitle: Superintendent

To the Superintendent of Public Instruction:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: County Superintendent/Designee
(Original signature required)Date: 10/6/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO

Charter #: 677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,247,209.00		1,247,209.00
Education Protection Account State Aid - Current Year	8012	255,323.00		255,323.00
State Aid - Prior Years	8019	(1,523.00)		(1,523.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	67,487.39		67,487.39
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,568,496.39	0.00	1,568,496.39
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		73,457.95	73,457.95
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	73,457.95	73,457.95
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	40,554.00	251,399.92	291,953.92
Total, Other State Revenues		40,554.00	251,399.92	291,953.92
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	40,832.69	10,791.37	51,624.06
Total, Local Revenues		40,832.69	10,791.37	51,624.06
5. TOTAL REVENUES		1,649,883.08	335,649.24	1,985,532.32
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	607,260.57	11,520.39	618,780.96
Certificated Pupil Support Salaries	1200	76,604.50	1,956.50	78,561.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		683,865.07	13,476.89	697,341.96
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	55,431.81	115.00	55,546.81
Noncertificated Support Salaries	2200	126,704.83	31,463.51	158,168.34
Noncertificated Supervisors' and Administrators' Salaries	2300	60,262.91	26,556.39	86,819.30
Clerical and Office Salaries	2400	25,459.44	3,195.61	28,655.05
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		267,858.99	61,330.51	329,189.50

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	59,063.91	887.84	59,951.75
PERS	3201-3202	45,239.90	1,379.66	46,619.56
OASDI / Medicare / Alternative	3301-3302	36,098.42	3,405.23	39,503.65
Health and Welfare Benefits	3401-3402	22,149.41	1,494.00	23,643.41
Unemployment Insurance	3501-3502	17,737.12	404.62	18,141.74
Workers' Compensation Insurance	3601-3602	36,727.13	865.16	37,592.29
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		217,015.89	8,436.51	225,452.40
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	5,911.98	5,024.00	10,935.98
Books and Other Reference Materials	4200	2,146.63		2,146.63
Materials and Supplies	4300	27,877.99	18,979.18	46,857.17
Noncapitalized Equipment	4400	3,554.78	10,056.92	13,611.70
Food	4700	744.74	38,174.14	38,918.88
Total, Books and Supplies		40,236.12	72,234.24	112,470.36
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	10,891.58	7,090.46	17,982.04
Dues and Memberships	5300	9,954.28	55.00	10,009.28
Insurance	5400	24,242.42		24,242.42
Operations and Housekeeping Services	5500	72,428.42	3,251.18	75,679.60
Rentals, Leases, Repairs, and Noncap. Improvements	5600	61,822.44	13,866.46	75,688.90
Professional/Consulting Services and Operating Expend.	5800	121,493.49		121,493.49
Communications	5900	14,077.21	20.81	14,098.02
Total, Services and Other Operating Expenditures		314,909.84	24,283.91	339,193.75
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	89,927.32		89,927.32
Total, Capital Outlay		89,927.32	0.00	89,927.32
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	160,461.65	50,000.00	210,461.65
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		160,461.65	50,000.00	210,461.65
Total, Other Outgo		160,461.65	50,000.00	210,461.65
8. TOTAL EXPENDITURES		1,774,274.88	229,762.06	2,004,036.94

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(124,391.80)	105,887.18	(18,504.62)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(124,391.80)	105,887.18	(18,504.62)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,779,504.17		1,779,504.17
b. Adjustments/Restatements	9793, 9795	(91,675.68)		(91,675.68)
c. Adjusted Beginning Fund Balance /Net Position		1,687,828.49	0.00	1,687,828.49
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,563,436.69	105,887.18	1,669,323.87
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797		105,887.18	105,887.18
3. Unrestricted Net Position	9790A	1,563,436.69	0.00	1,563,436.69

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	148,296.38	17,179.01	165,475.39
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	965.78		965.78
4. Due from Grantor Governments	9290	303,594.68	20,200.73	323,795.41
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	19,246.34		19,246.34
8. Capital Assets (accrual basis only)	9400-9489	3,844,450.82	73,507.44	3,917,958.26
9. TOTAL ASSETS		4,316,554.00	110,887.18	4,427,441.18
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	63,970.21		63,970.21
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	65,304.84		65,304.84
4. Unearned Revenue	9650		5,000.00	5,000.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,623,842.26		2,623,842.26
6. TOTAL LIABILITIES		2,753,117.31	5,000.00	2,758,117.31
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,563,436.69	105,887.18	1,669,323.87

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	2,004,036.94
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	73,457.95
c. Subtotal of State & Local Expenditures [a minus b]	1,930,578.99
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	300,388.97
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,630,190.02

CASA Ramona

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

AUG 29 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Accounting Services

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 897

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name

Peter H. Wesch
Name

Fiscal Services
Title

Accountant
Title

(909) 381-1154
Telephone

(909) 307-2323
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

pwesch@smcocpa.com
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 8/29/14

Printed
Name: Esther Estrada

Title: Superintendent

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9.10.14

Printed
Name: Dale Marsden, Ed.D

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
County Superintendent/Designee
(Original signature required)

Date: 10/7/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc.

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 897

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,836,811.00		1,836,811.00
Education Protection Account State Aid - Current Year	8012	377,883.00		377,883.00
State Aid - Prior Years	8019	306.00		306.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	101,019.00		101,019.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,316,019.00	0.00	2,316,019.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		31,430.00	31,430.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		117,189.00	117,189.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	148,619.00	148,619.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	150,106.00	273,298.00	423,404.00
Total, Other State Revenues		150,106.00	273,298.00	423,404.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	25,978.00		25,978.00
Total, Local Revenues		25,978.00	0.00	25,978.00
5. TOTAL REVENUES		2,492,103.00	421,917.00	2,914,020.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	978,911.00	79,231.00	1,058,142.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	186,764.00	500.00	187,264.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,165,675.00	79,731.00	1,245,406.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100		34,872.00	34,872.00
Noncertificated Support Salaries	2200	6,338.00		6,338.00
Noncertificated Supervisors' and Administrators' Salaries	2300	149,010.00		149,010.00
Clerical and Office Salaries	2400	67,200.00		67,200.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		222,548.00	34,872.00	257,420.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc.

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	96,836.00	3,202.00	100,038.00
PERS	3201-3202	17,734.00		17,734.00
OASDI / Medicare / Alternative	3301-3302	25,730.00	1,920.00	27,650.00
Health and Welfare Benefits	3401-3402	217,860.00		217,860.00
Unemployment Insurance	3501-3502	20,467.00	1,923.00	22,390.00
Workers' Compensation Insurance	3601-3602	19,329.00	1,790.00	21,119.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		397,956.00	8,835.00	406,791.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	27,111.00	2,719.00	29,830.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	28,928.00	6,167.00	35,095.00
Noncapitalized Equipment	4400	475.00		475.00
Food	4700	66,613.00	116,210.00	182,823.00
Total, Books and Supplies		123,127.00	125,096.00	248,223.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	41,256.00		41,256.00
Travel and Conferences	5200	394.00		394.00
Dues and Memberships	5300	3,179.00		3,179.00
Insurance	5400	10,113.00		10,113.00
Operations and Housekeeping Services	5500	97,979.00		97,979.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	102,226.00	173,025.00	275,251.00
Professional/Consulting Services and Operating Expend.	5800	246,600.00	358.00	246,958.00
Communications	5900			0.00
Total, Services and Other Operating Expenditures		501,747.00	173,383.00	675,130.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	27,827.00		27,827.00
Total, Capital Outlay		27,827.00	0.00	27,827.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	2,110.00		2,110.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		2,110.00	0.00	2,110.00
Total, Other Outgo		2,110.00	0.00	2,110.00
8. TOTAL EXPENDITURES		2,440,990.00	421,917.00	2,862,907.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc.

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		51,113.00	0.00	51,113.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		51,113.00	0.00	51,113.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	666,731.00	0.00	666,731.00
b. Adjustments/Restatements	9793, 9795	(13,181.00)		(13,181.00)
c. Adjusted Beginning Fund Balance /Net Position		653,550.00	0.00	653,550.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		704,663.00	0.00	704,663.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	704,663.00	0.00	704,663.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc.

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	278,299.00		278,299.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	299,158.00		299,158.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	16,241.00		16,241.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	270,804.00		270,804.00
9. TOTAL ASSETS		864,502.00	0.00	864,502.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	159,838.00		159,838.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		159,838.00	0.00	159,838.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		704,664.00	0.00	704,664.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc.

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc.

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	2,862,907.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	148,619.00
c. Subtotal of State & Local Expenditures [a minus b]	2,714,288.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	29,937.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,684,351.00

CLUES
Center for Learning and
Unlimited Education Success

2013-2014
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: Alternative Form - CLUES-2

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 0128405

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name

Tommy Morrow
Name

Director, Accounting Services
Title

Co-Founder and Director
Title

(909) 381-1152
Telephone

909-261-5294
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

tmorrow@cluesps.org
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:

[Signature]
Charter School Official
(Original signature required)

Date:

9/25/2014

Printed
Name:

Tommy Morrow

Title:

Director

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:

[Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

9/29/14

Printed
Name:

Dale Marsden, Ed.D.

Title:

Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:

[Signature]
County Superintendent/Designee
(Original signature required)

Date:

10/13/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 0128405

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	317,260.00		317,260.00
Education Protection Account State Aid - Current Year	8012	9,274.00		9,274.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	14,114.00		14,114.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		340,648.00	0.00	340,648.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		4,899.00	4,899.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		4,899.65	4,899.65
Other Federal Revenues	8110, 8260-8299		202,500.00	202,500.00
Total, Federal Revenues		0.00	212,298.65	212,298.65
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	36,031.00	13,065.00	49,096.00
Total, Other State Revenues		36,031.00	13,065.00	49,096.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	12,950.00		12,950.00
Total, Local Revenues		12,950.00	0.00	12,950.00
5. TOTAL REVENUES		389,629.00	225,363.65	614,992.65
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	54,356.50	45,083.50	99,440.00
Certificated Pupil Support Salaries	1200	28,007.00		28,007.00
Certificated Supervisors' and Administrators' Salaries	1300	101,160.00		101,160.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		183,523.50	45,083.50	228,607.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	20,075.00		20,075.00
Noncertificated Support Salaries	2200	26,988.00	6,250.00	33,238.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	21,056.00		21,056.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		68,119.00	6,250.00	74,369.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	10,588.76	8,661.89	19,250.65
Health and Welfare Benefits	3401-3402	27,905.41	29,316.59	57,222.00
Unemployment Insurance	3501-3502	6,898.57	7,247.43	14,146.00
Workers' Compensation Insurance	3601-3602			0.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		45,392.74	45,225.91	90,618.65
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		13,836.00	13,836.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300		3,907.00	3,907.00
Noncapitalized Equipment	4400			0.00
Food	4700			0.00
Total, Books and Supplies		0.00	17,743.00	17,743.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	72,052.03	69,449.97	141,502.00
Travel and Conferences	5200	1,147.00		1,147.00
Dues and Memberships	5300			0.00
Insurance	5400	369.00		369.00
Operations and Housekeeping Services	5500	1,466.00		1,466.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	19,574.00		19,574.00
Professional/Consulting Services and Operating Expend.	5800	93,867.81	5,000.00	98,867.81
Communications	5900			0.00
Total, Services and Other Operating Expenditures		188,475.84	74,449.97	262,925.81
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	6,611.38		6,611.38
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		6,611.38	0.00	6,611.38
8. TOTAL EXPENDITURES		492,122.46	188,752.38	680,874.84

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(102,493.46)	36,611.27	(65,882.19)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(102,493.46)	36,611.27	(65,882.19)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	0.00	0.00	0.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		0.00	0.00	0.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(102,493.46)	36,611.27	(65,882.19)
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797		36,611.27	36,611.27
3. Unrestricted Net Position	9790A	(102,493.46)	0.00	(102,493.46)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	(35,731.27)	36,611.27	880.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	16,552.62		16,552.62
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		(19,178.65)	36,611.27	17,432.62
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	83,314.81		83,314.81
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		83,314.81	0.00	83,314.81
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(102,493.46)	36,611.27	(65,882.19)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

Charter School Name: Center for Learning and Unlimited Educational Success

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	680,874.84
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	212,298.65
c. Subtotal of State & Local Expenditures [a minus b]	468,576.19
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 468,576.19

Excel Prep

2013-2014
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Excel Charter Prep
CDS #: 36678760121343 - Excel Prep SB Dist
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino County
Charter #: 1153

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name

Alex Lucero
Name

Director, Accounting Services
Title

CEO
Title

(909)381-1152
Telephone

909-888-8390
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

a.lucero@realjourney.org
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 5-22-14

Printed Name: Alex Lucero

Title: CEO

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9.25.14

Printed Name: Dale Marsden, Ed.D.

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
County Superintendent Designee
(Original signature required)

Date: 10/7/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Excel Charter Prep

CDS #: 36678760121343

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino County

Charter #: 1153

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	459,308.00		459,308.00
Education Protection Account State Aid - Current Year	8012	101,234.00		101,234.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	28,499.36		28,499.36
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		589,041.36	0.00	589,041.36
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		6,633.00	6,633.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		59,114.90	59,114.90
Other Federal Revenues	8110, 8260-8299	334.00	0.00	334.00
Total, Federal Revenues		334.00	65,747.90	66,081.90
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	78,622.68	109,084.14	187,706.82
Total, Other State Revenues		78,622.68	109,084.14	187,706.82
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	64,621.65	0.00	64,621.65
Total, Local Revenues		64,621.65	0.00	64,621.65
5. TOTAL REVENUES				
		732,619.69	174,832.04	907,451.73
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	237,861.52	0.00	237,861.52
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	91,592.61	0.00	91,592.61
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		329,454.13	0.00	329,454.13
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	24,066.00	3,844.04	27,910.04
Noncertificated Support Salaries	2200	38,729.20	0.00	38,729.20
Noncertificated Supervisors' and Administrators' Salaries	2300	40,704.17	0.00	40,704.17
Clerical and Office Salaries	2400	2,700.00	0.00	2,700.00
Other Noncertificated Salaries	2900	60,154.00	0.00	60,154.00
Total, Noncertificated Salaries		166,353.37	3,844.04	170,197.41

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Excel Charter Prep

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	27,110.19	0.00	27,110.19
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	17,828.33	2,852.53	20,680.86
Health and Welfare Benefits	3401-3402	20,824.87	0.00	20,824.87
Unemployment Insurance	3501-3502	8,501.06	1,360.16	9,861.22
Workers' Compensation Insurance	3601-3602	3,117.88	0.00	3,117.88
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		77,382.33	4,212.69	81,595.02
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	17,660.90	4,342.08	22,002.98
Noncapitalized Equipment	4400	3,581.80	20,699.00	24,280.80
Food	4700	0.00	65,399.23	65,399.23
Total, Books and Supplies		21,242.70	90,440.31	111,683.01
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	2,293.44	0.00	2,293.44
Dues and Memberships	5300	181.00	0.00	181.00
Insurance	5400	3,200.14	0.00	3,200.14
Operations and Housekeeping Services	5500	14,763.30	0.00	14,763.30
Rentals, Leases, Repairs, and Noncap. Improvements	5600	44,763.82	76,335.00	121,098.82
Professional/Consulting Services and Operating Expend.	5800	56,854.12	0.00	56,854.12
Communications	5900	2,710.62	0.00	2,710.62
Total, Services and Other Operating Expenditures		124,766.44	76,335.00	201,101.44
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	2,405.01	0.00	2,405.01
Debt Service:				
Interest	7438	100.00	0.00	100.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		100.00	0.00	100.00
Total, Other Outgo		2,505.01	0.00	2,505.01
8. TOTAL EXPENDITURES		721,703.98	174,832.04	896,536.02

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Excel Charter Prep

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		10,915.71	0.00	10,915.71
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		10,915.71	0.00	10,915.71
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(49,407.00)	0.00	(49,407.00)
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		(49,407.00)	0.00	(49,407.00)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(38,491.29)	0.00	(38,491.29)
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796	0.00	0.00	0.00
2. Restricted Net Position	9797		0.00	0.00
3. Unrestricted Net Position	9790A	(38,491.29)	0.00	(38,491.29)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Excel Charter Prep

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	38,504.99	50,377.00	88,881.99
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	151,063.04		151,063.04
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	128,815.02		128,815.02
8. Capital Assets (accrual basis only)	9400-9489	4,142.49		4,142.49
9. TOTAL ASSETS		322,525.54	50,377.00	372,902.54
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	321,016.83		321,016.83
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	40,000.00		40,000.00
4. Unearned Revenue	9650		50,377.00	50,377.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		361,016.83	50,377.00	411,393.83
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(38,491.29)	0.00	(38,491.29)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Excel Charter Prep

CDS #: 36678760121343

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

Charter School Name: Excel Charter Prep
CDS #: 36678760121343

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	896,536.02
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	66,081.90
c. Subtotal of State & Local Expenditures [a minus b]	830,454.12
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	100.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 830,354.12

Hardy Brown College

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

James Cunningham
Name

Director, Accounting Services
Title

(909)381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Bonnie Bensen
Name

Chief Financial Officer
Title

916-924-8633
Telephone

bbensen@fortuneschool.us
E-mail address

SEP 03 2014

Accounting Services

To the entity that approved the charter school:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Margaret Fortune
Charter School Official
(Original signature required)

Date: 8/28/14

Printed
Name: Margaret Fortune

Title: President/CEO

To the County Superintendent of Schools:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9.10.14

Printed
Name: Dale Marsden, Ed.D

Title: Superintendent

To the Superintendent of Public Instruction:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Patricia Greco
County Superintendent/Designee
(Original signature required)

Date: 10/6/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1155

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☐ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☒ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,576,230.00		1,576,230.00
Education Protection Account State Aid - Current Year	8012	336,564.00		336,564.00
State Aid - Prior Years	8019	(1,308.00)		(1,308.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	93,963.66		93,963.66
Other LCFF Transfers	8091, 8097		0.00	0.00
Total, LCFF Sources		2,005,449.66	0.00	2,005,449.66
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182		39,444.00	39,444.00
Child Nutrition - Federal	8220		199,960.07	199,960.07
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	239,404.07	239,404.07
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	276,294.75	100,421.57	376,716.32
Total, Other State Revenues		276,294.75	100,421.57	376,716.32
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	11,249.70	145,871.35	157,121.05
Total, Local Revenues		11,249.70	145,871.35	157,121.05
5. TOTAL REVENUES		2,292,994.11	485,696.99	2,778,691.10
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	678,757.82	44,484.06	723,241.88
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	79,224.17	11,800.00	91,024.17
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		757,981.99	56,284.06	814,266.05
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	18,215.69	59,627.97	77,843.66
Noncertificated Support Salaries	2200	966.00	12,011.80	12,977.80
Noncertificated Supervisors' and Administrators' Salaries	2300	1,855.01		1,855.01
Clerical and Office Salaries	2400	73,050.10		73,050.10
Other Noncertificated Salaries	2900	39,915.71		39,915.71
Total, Noncertificated Salaries		134,002.51	71,639.77	205,642.28

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	68,567.49	9,607.03	78,174.52
Health and Welfare Benefits	3401-3402	90,874.78	14,317.87	105,192.65
Unemployment Insurance	3501-3502	30,126.79		30,126.79
Workers' Compensation Insurance	3601-3602	24,120.33	3,420.74	27,541.07
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		213,689.39	27,345.64	241,035.03
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	24,769.83	11,107.73	35,877.56
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	32,104.24	2,484.11	34,588.35
Noncapitalized Equipment	4400	10,872.62	38,513.91	49,386.53
Food	4700		197,992.22	197,992.22
Total, Books and Supplies		67,746.69	250,097.97	317,844.66
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		9,749.56	9,749.56
Travel and Conferences	5200	153.50		153.50
Dues and Memberships	5300	4,151.00		4,151.00
Insurance	5400	7,479.89		7,479.89
Operations and Housekeeping Services	5500	63,428.61		63,428.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	374,156.26	1,424.95	375,581.21
Professional/Consulting Services and Operating Expend.	5800	377,563.75	54,698.13	432,261.88
Communications	5900	31,384.28		31,384.28
Total, Services and Other Operating Expenditures		858,317.29	65,872.64	924,189.93
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200	57,678.00		57,678.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	7,344.00		7,344.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		65,022.00	0.00	65,022.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	(9,032.96)	9,032.96	0.00
Debt Service:				
Interest	7438	11,548.49	802.30	12,350.79
Principal (for modified accrual basis only)	7439	170,863.18	4,218.00	175,081.18
Total Debt Service		182,411.67	5,020.30	187,431.97
Total, Other Outgo		173,378.71	14,053.26	187,431.97
8. TOTAL EXPENDITURES		2,270,138.58	485,293.34	2,755,431.92

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		22,855.53	403.65	23,259.18
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	10,794.60		10,794.60
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		10,794.60	0.00	10,794.60
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		33,650.13	403.65	34,053.78
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	260,273.61	1,432.86	261,706.47
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		260,273.61	1,432.86	261,706.47
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		293,923.74	1,836.51	295,760.25
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	300.00		300.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	49,395.83		49,395.83
4. All Others	9719			0.00
b. Restricted	9740		1,836.51	1,836.51
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	244,227.91	0.00	244,227.91
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	166.70		166.70
4. Due from Grantor Governments	9290	504,361.45	93,580.52	597,941.97
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	49,395.83		49,395.83
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		554,223.98	93,580.52	647,804.50
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	129,652.36		129,652.36
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	130,647.88	33,182.57	163,830.45
4. Unearned Revenue	9650		58,561.44	58,561.44
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		260,300.24	91,744.01	352,044.25
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		293,923.74	1,836.51	295,760.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. National School Lunch Program	\$ 0.00	5,020.30	5,020.30
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	5,020.30	5,020.30

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	2,755,431.92
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	239,404.07
c. Subtotal of State & Local Expenditures [a minus b]	2,516,027.85
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	247,433.67
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,268,594.18

New Visions

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Vision Middle School
CDS #: NVMS 36678760120006 Unaudited Actuals
Charter Approving Entity: San Bernardino Unified School District
County: San Bernardino County
Charter #: 1089

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name
Director, Accounting Services
Title
(909) 381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
E-mail address

Alex Lucero
Name
Executive Director
Title
(909) 888-8470
Telephone
a.lucero@realjourney.org
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 9-5-14

Printed Name: _____

Title: _____

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/15/14

Printed Name: DALE MARSDEN, Ed.D.

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
County Superintendent/Designee
(Original signature required)

Date: 10/14/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New Vision Middle School

CDS #: #N/A

Charter Approving Entity: San Bernardino Unified School District

County: San Bernardino County

Charter #: 1089

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,622,154.00		1,622,154.00
Education Protection Account State Aid - Current Year	8012	325,350.00		325,350.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	96,035.62		96,035.62
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		2,043,539.62	0.00	2,043,539.62
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		100,281.00	100,281.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		197,065.68	197,065.68
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	297,346.68	297,346.68
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	14,417.37	335,594.71	350,012.08
Total, Other State Revenues		14,417.37	335,594.71	350,012.08
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	49,996.88	0.00	49,996.88
Total, Local Revenues		49,996.88	0.00	49,996.88
5. TOTAL REVENUES		2,107,953.87	632,941.39	2,740,895.26
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	466,680.28	150,445.30	617,125.58
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	58,693.92	8,777.25	67,471.17
Other Certificated Salaries	1900	94,995.09	10,555.00	105,550.09
Total, Certificated Salaries		620,369.29	169,777.55	790,146.84
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	20,634.96	81,659.70	102,294.66
Noncertificated Support Salaries	2200	24,687.79	824.13	25,511.92
Noncertificated Supervisors' and Administrators' Salaries	2300	73,479.61	23,217.07	96,696.68
Clerical and Office Salaries	2400	77,231.10	1,482.93	78,714.03
Other Noncertificated Salaries	2900	20,700.00	0.00	20,700.00
Total, Noncertificated Salaries		216,733.46	107,183.83	323,917.29

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	49,510.14	13,468.32	62,978.46
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	26,789.34	10,662.27	37,451.61
Health and Welfare Benefits	3401-3402	297,121.38	23,178.76	320,300.14
Unemployment Insurance	3501-3502	19,246.50	0.00	19,246.50
Workers' Compensation Insurance	3601-3602	25,105.64	0.00	25,105.64
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		417,773.00	47,309.35	465,082.35
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	8,991.66	0.00	8,991.66
Books and Other Reference Materials	4200	3,846.61	0.00	3,846.61
Materials and Supplies	4300	76,923.21	42,363.27	119,286.48
Noncapitalized Equipment	4400	17,898.55	26,054.91	43,953.46
Food	4700	0.00	126,852.48	126,852.48
Total, Books and Supplies		107,660.03	195,270.66	302,930.69
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	6,870.00	0.00	6,870.00
Travel and Conferences	5200	36,791.28	0.00	36,791.28
Dues and Memberships	5300	5,759.95	0.00	5,759.95
Insurance	5400	35,975.18	0.00	35,975.18
Operations and Housekeeping Services	5500	50,515.05	0.00	50,515.05
Rentals, Leases, Repairs, and Noncap. Improvements	5600	119,633.21	113,400.00	233,033.21
Professional/Consulting Services and Operating Expend.	5800	277,454.30	0.00	277,454.30
Communications	5900	108,557.79	0.00	108,557.79
Total, Services and Other Operating Expenditures		641,556.76	113,400.00	754,956.76
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	46,786.73	0.00	46,786.73
Total, Capital Outlay		46,786.73	0.00	46,786.73
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	21,801.42	0.00	21,801.42
Debt Service:				
Interest	7438	411.63	0.00	411.63
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		411.63	0.00	411.63
Total, Other Outgo		22,213.05	0.00	22,213.05
8. TOTAL EXPENDITURES		2,073,092.32	632,941.39	2,706,033.71

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		34,861.55	0.00	34,861.55
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		34,861.55	0.00	34,861.55
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	31,931.00	0.00	31,931.00
b. Adjustments/Restatements	9793, 9795	(29,170.00)	0.00	(29,170.00)
c. Adjusted Beginning Fund Balance /Net Position		2,761.00	0.00	2,761.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		37,622.55	0.00	37,622.55
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796	0.00	0.00	0.00
2. Restricted Net Position	9797		0.00	0.00
3. Unrestricted Net Position	9790A	37,622.55	0.00	37,622.55

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	19,867.27	51,315.00	71,182.27
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	817,302.12		817,302.12
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	76,977.82		76,977.82
7. Other Current Assets	9340	145,672.58		145,672.58
8. Capital Assets (accrual basis only)	9400-9489	83,680.74		83,680.74
9. TOTAL ASSETS		1,143,500.53	51,315.00	1,194,815.53
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	843,188.92		843,188.92
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	266,134.80		266,134.80
4. Unearned Revenue	9650		51,315.00	51,315.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	(3,445.74)		(3,445.74)
6. TOTAL LIABILITIES		1,105,877.98	51,315.00	1,157,192.98
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		37,622.55	0.00	37,622.55

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: New Vision Middle School
CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: New Vision Middle School

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	2,706,033.71
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	297,346.68
c. Subtotal of State & Local Expenditures [a minus b]	2,408,687.03
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	47,198.36
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,361,488.67

Options for Youth

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

AUG 29 2014

CHARTER SCHOOL CERTIFICATION

Accounting Services

Charter School Name: Options for Youth - San Bernardino
 CDS #: 36678760120568
 Charter Approving Entity: San Bernardino City Unified School District
 County: San Bernardino
 Charter #: 1132

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact

For Approving Entity

For Charter School

James Cunningham

Joan Hall

Name

Name

Director, Accounting Services

President

Title

Title

(909)381-1152

(626) 921-8285

Telephone

Telephone

jim.cunningham@sbcusd.k12.ca.us

ckhodavardian@ofy.org

E-mail address

E-mail address

To the entity that approved the charter school

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Joan Hall

Date: 08/28/14

Charter School Official
(Original signature required)

Printed
Name

Title

To the County Superintendent of Schools

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a)

Signed: Dale Marsden

Date: 9.10.14

Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed

Name: Dale Marsden, Ed.D

Title: Superintendent

To the Superintendent of Public Instruction

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a)

Signed: Paula E. Sanchez

Date: 11/7/14

County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Options for Youth - San Bernardino

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1132

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,757,871.00		4,757,871.00
Education Protection Account State Aid - Current Year	8012	1,078,471.00		1,078,471.00
State Aid - Prior Years	8019	(6,391.00)		(6,391.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	250,798.00		250,798.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		6,080,749.00	0.00	6,080,749.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE		283,341.00	283,341.00
All Other State Revenues	StateRevAO	254,055.00	22,834.00	276,889.00
Total, Other State Revenues		254,055.00	306,175.00	560,230.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		6,334,804.00	306,175.00	6,640,979.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,929,364.00	169,439.00	2,098,803.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	229,475.00		229,475.00
Other Certificated Salaries	1900	1,181.00		1,181.00
Total, Certificated Salaries		2,160,020.00	169,439.00	2,329,459.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	59,547.00		59,547.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	186,040.00	58,220.00	244,260.00
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		245,587.00	58,220.00	303,807.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Options for Youth - San Bernardino

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	197,908.00	17,038.00	214,946.00
Health and Welfare Benefits	3401-3402	202,900.00	30,148.00	233,048.00
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	40,214.00	3,304.00	43,518.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	119,558.00	2,234.00	121,792.00
Total, Employee Benefits		560,580.00	52,724.00	613,304.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	144,165.00		144,165.00
Books and Other Reference Materials	4200	152,175.00		152,175.00
Materials and Supplies	4300	68,683.00	924.00	69,607.00
Noncapitalized Equipment	4400	31,383.00		31,383.00
Food	4700	9,748.00	2,646.00	12,394.00
Total, Books and Supplies		406,154.00	3,570.00	409,724.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	23,611.00	6,244.00	29,855.00
Dues and Memberships	5300	2,262.00	155.00	2,417.00
Insurance	5400	10,470.00		10,470.00
Operations and Housekeeping Services	5500	115,136.00	879.00	116,015.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	439,307.00		439,307.00
Professional/Consulting Services and Operating Expend.	5800	2,117,857.00	14,366.00	2,132,223.00
Communications	5900	49,096.00	578.00	49,674.00
Total, Services and Other Operating Expenditures		2,757,739.00	22,222.00	2,779,961.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	61,606.00		61,606.00
Total, Capital Outlay		61,606.00	0.00	61,606.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		6,191,686.00	306,175.00	6,497,861.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Options for Youth - San Bernardino

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		143,118.00	0.00	143,118.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		143,118.00	0.00	143,118.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	268,084.00		268,084.00
b. Adjustments/Restatements	9793, 9795	319,304.00		319,304.00
c. Adjusted Beginning Fund Balance /Net Position		587,388.00	0.00	587,388.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		730,506.00	0.00	730,506.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	730,506.00	0.00	730,506.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Options for Youth - San Bernardino

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	914,580.00		914,580.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	999,398.00		999,398.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	39,520.00		39,520.00
7. Other Current Assets	9340	47,596.00		47,596.00
8. Capital Assets (accrual basis only)	9400-9489	169,193.00		169,193.00
9. TOTAL ASSETS		2,170,287.00	0.00	2,170,287.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	528,413.00		528,413.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	500,741.00		500,741.00
4. Unearned Revenue	9650	410,627.00		410,627.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		1,439,781.00	0.00	1,439,781.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		730,506.00	0.00	730,506.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Options for Youth - San Bernardino

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$ _____	_____	0.00
b. _____	_____	_____	0.00
c. _____	_____	_____	0.00
d. _____	_____	_____	0.00
e. _____	_____	_____	0.00
f. _____	_____	_____	0.00
g. _____	_____	_____	0.00
h. _____	_____	_____	0.00
i. _____	_____	_____	0.00
j. _____	_____	_____	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 _____
b. Noncertificated Salaries	2000-2999 _____
c. Employee Benefits	3000-3999 _____
d. Books and Supplies	4000-4999 _____
e. Services and Other Operating Expenditures	5000-5999 _____
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Options for Youth - San Bernardino

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	6,497,861.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	6,497,861.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	61,606.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 6,436,255.00

Provision Accelerated Learning

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Provisional Accelerated Learning Academy
CDS #: Copy of 36678763630993 (2)
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0335

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Mr. Jim Cunningham
Name

Director, Accounting Services
Title

(909) 381-1100
Telephone

jim.cunningham@sbcusd.12.ca.us
E-mail address

For Charter School:

Lawrence T. Hampton
Name

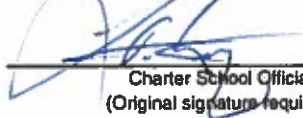
Chief Financial Officer
Title

909-887-7002
Telephone

hamp49@hotmail.com
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 9/10/14

Printed
Name: Lawrence T. Hampton

Title: Chief Financial Officer

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

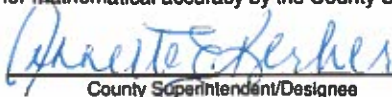
Date: 9/15/14

Printed
Name: DALE MARSDEN, Ed.D.

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/7/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 0335

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,288,921.00		1,288,921.00
Education Protection Account State Aid - Current Year	8012	283,902.00		283,902.00
State Aid - Prior Years	8019	(2,327.00)		(2,327.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	67,933.37		67,933.37
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,638,429.37	0.00	1,638,429.37
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		17,842.00	17,842.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	17,842.00	17,842.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	44,337.86	29,173.81	73,511.67
Total, Other State Revenues		44,337.86	29,173.81	73,511.67
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	25,446.95		25,446.95
Total, Local Revenues		25,446.95	0.00	25,446.95
5. TOTAL REVENUES		1,708,214.18	47,015.81	1,755,229.99
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	289,431.02		289,431.02
Certificated Pupil Support Salaries	1200	117,512.05		117,512.05
Certificated Supervisors' and Administrators' Salaries	1300	73,340.91		73,340.91
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		480,283.98	0.00	480,283.98
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	220,162.13		220,162.13
Clerical and Office Salaries	2400	101,195.52		101,195.52
Other Noncertificated Salaries	2900	55,211.04		55,211.04
Total, Noncertificated Salaries		376,568.69	0.00	376,568.69

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	36,895.09		36,895.09
PERS	3201-3202	28,272.13		28,272.13
OASDI / Medicare / Alternative	3301-3302	33,650.75		33,650.75
Health and Welfare Benefits	3401-3402	86,733.90		86,733.90
Unemployment Insurance	3501-3502	12,847.54		12,847.54
Workers' Compensation Insurance	3601-3602	23,270.34		23,270.34
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		221,669.75	0.00	221,669.75
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	1,419.66	19,748.66	21,168.32
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	37,163.61	258.79	37,422.40
Noncapitalized Equipment	4400	2,880.61		2,880.61
Food	4700			0.00
Total, Books and Supplies		41,463.88	20,007.45	61,471.33
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	1,298.53	650.00	1,948.53
Dues and Memberships	5300	3,539.37		3,539.37
Insurance	5400	40,113.77		40,113.77
Operations and Housekeeping Services	5500	80,414.34		80,414.34
Rentals, Leases, Repairs, and Noncap. Improvements	5600	24,607.78		24,607.78
Professional/Consulting Services and Operating Expend.	5800	99,420.96		99,420.96
Communications	5900	54,956.98		54,956.98
Total, Services and Other Operating Expenditures		304,351.73	650.00	305,001.73
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	2,138.00		2,138.00
Total, Capital Outlay		2,138.00	0.00	2,138.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	17,238.08		17,238.08
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	233.07		233.07
Debt Service:				
Interest	7438	22,264.28		22,264.28
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		22,264.28	0.00	22,264.28
Total, Other Outgo		39,735.43	0.00	39,735.43
8. TOTAL EXPENDITURES		1,466,211.46	20,657.45	1,486,868.91

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		242,002.72	26,358.36	268,361.08
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	26,358.36	(26,358.36)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		26,358.36	(26,358.36)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		268,361.08	0.00	268,361.08
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	482,900.45		482,900.45
b. Adjustments/Restatements	9793, 9795	(57,669.45)		(57,669.45)
c. Adjusted Beginning Fund Balance /Net Position		425,231.00	0.00	425,231.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		693,592.08	0.00	693,592.08
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	693,592.08	0.00	693,592.08

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,801.15		3,801.15
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	713,776.68		713,776.68
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	2,606,554.06		2,606,554.06
8. Capital Assets (accrual basis only)	9400-9489	152,806.00		152,806.00
9. TOTAL ASSETS		3,476,937.89	0.00	3,476,937.89
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	2,378,411.26		2,378,411.26
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	317,600.00		317,600.00
4. Unearned Revenue	9650	87,334.55		87,334.55
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		2,783,345.81	0.00	2,783,345.81
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		693,592.08	0.00	693,592.08

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00		0.00
b.	0.00		0.00
c.	0.00		0.00
d.	0.00		0.00
e.	0.00		0.00
f.	0.00		0.00
g.	0.00		0.00
h.	0.00		0.00
i.	0.00		0.00
j.	0.00		0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	1,486,868.91
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	17,842.00
c. Subtotal of State & Local Expenditures [a minus b]	1,469,026.91
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	24,402.28
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,444,624.63

Public Safety

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Jim Cunningham
Name

Kathy Toy
Name

Director of Accounting Services
Title

Business Administrator
Title

909-381-1164
Telephone

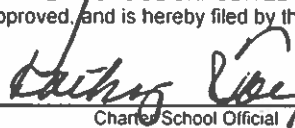
909-382-6081
Telephone

Jim.Cunningham@sbcusd.k12.ca.us
E-mail address

ktoy@psasb.us
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 8-29-14

Printed
Name: Kathy Toy

Title: Business Administrator

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9-10-14

Printed
Name: Dale Marsden, Ed.D

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

Date: 10/6/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Public Safety Academy

CDS #: 36678760109850

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 0731

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,945,411.00		1,945,411.00
Education Protection Account State Aid - Current Year	8012	433,771.00		433,771.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	109,312.00		109,312.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,488,494.00	0.00	2,488,494.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		81,614.00	81,614.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	134,434.00		134,434.00
Total, Federal Revenues		134,434.00	81,614.00	216,048.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	319,252.00	28,096.00	347,348.00
Total, Other State Revenues		319,252.00	28,096.00	347,348.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	35,043.00		35,043.00
Total, Local Revenues		35,043.00	0.00	35,043.00
5. TOTAL REVENUES		2,977,223.00	109,710.00	3,086,933.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	956,938.00	2,637.00	959,575.00
Certificated Pupil Support Salaries	1200	79,075.00		79,075.00
Certificated Supervisors' and Administrators' Salaries	1300	215,124.00		215,124.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,251,137.00	2,637.00	1,253,774.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	18,163.00	19,088.00	37,251.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	41,000.00		41,000.00
Clerical and Office Salaries	2400	97,203.00		97,203.00
Other Noncertificated Salaries	2900	3,348.00		3,348.00
Total, Noncertificated Salaries		159,714.00	19,088.00	178,802.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Public Safety Academy

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	101,878.00	148.00	102,026.00
PERS	3201-3202	15,431.00		15,431.00
OASDI / Medicare / Alternative	3301-3302	20,518.00	168.00	20,686.00
Health and Welfare Benefits	3401-3402	118,267.00		118,267.00
Unemployment Insurance	3501-3502	8,696.00	340.00	9,036.00
Workers' Compensation Insurance	3601-3602	71,590.00		71,590.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		336,380.00	656.00	337,036.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	4,768.00	17,692.00	22,460.00
Books and Other Reference Materials	4200	3,267.00	843.00	4,110.00
Materials and Supplies	4300	32,533.00	3,509.00	36,042.00
Noncapitalized Equipment	4400	51,597.00	50,751.00	102,348.00
Food	4700	135,855.00		135,855.00
Total, Books and Supplies		228,020.00	72,795.00	300,815.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,515.00	13,573.00	17,088.00
Dues and Memberships	5300	5,479.00		5,479.00
Insurance	5400	27,887.00		27,887.00
Operations and Housekeeping Services	5500	105,376.00	35.00	105,411.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	183,708.00		183,708.00
Professional/Consulting Services and Operating Expend.	5800	351,531.00	5,554.00	357,085.00
Communications	5900	23,870.00		23,870.00
Total, Services and Other Operating Expenditures		701,366.00	19,162.00	720,528.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	598.00		598.00
Total, Capital Outlay		598.00	0.00	598.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	25,412.00		25,412.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		25,412.00	0.00	25,412.00
8. TOTAL EXPENDITURES		2,702,627.00	114,338.00	2,816,965.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Public Safety Academy

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		274,596.00	(4,628.00)	269,968.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		274,596.00	(4,628.00)	269,968.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,155,020.52		1,155,020.52
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,155,020.52	0.00	1,155,020.52
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,429,616.52	(4,628.00)	1,424,988.52
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	1,429,616.52	(4,628.00)	1,424,988.52

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Public Safety Academy

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	973,536.00	(4,628.00)	968,908.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	502,416.00		502,416.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	9,698.00		9,698.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	118,955.00		118,955.00
9. TOTAL ASSETS		1,604,605.00	(4,628.00)	1,599,977.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	61,850.00		61,850.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	113,138.00		113,138.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		174,988.00	0.00	174,988.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,429,617.00	(4,628.00)	1,424,989.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Public Safety Academy
CDS #: 36678760109850

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Public Safety Academy

CDS #: 36678760109850

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	2,816,965.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	216,048.00
c. Subtotal of State & Local Expenditures [a minus b]	2,600,917.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	598.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,600,319.00

SOAR

2013-2014
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

Received

SEP 03 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino County
Charter #: 982

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Jim Cunningham
Name

Kristin Kraus
Name

Director
Title

Co-Director
Title

909-381-1152
Telephone

909-888-3300
Telephone

jim.cunningham@sbcusd.com
E-mail address

kkraus1389@gmail.com
E-mail address

To the entity that approved the charter school:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Kristin Kraus

Charter School Official
(Original signature required)

Date: 8/29/14

Printed
Name: Kristin Kraus

Title: Director of Finance & Operations

To the County Superintendent of Schools:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Dale Marsden

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9.10.14

Printed

Name: Dale Marsden, Ed.D

Title: Superintendent

To the Superintendent of Public Instruction:

- (X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Patricia J. Jarama

County Superintendent/Designee
(Original signature required)

Date: 10/6/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino County

Charter #: 982

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,281,290.00		2,281,290.00
Education Protection Account State Aid - Current Year	8012	483,662.00		483,662.00
State Aid - Prior Years	8019	(136.00)		(136.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	135,196.00		135,196.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,900,012.00	0.00	2,900,012.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		81,503.00	81,503.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		211,013.36	211,013.36
Other Federal Revenues	8110, 8260-8299		17.00	17.00
Total, Federal Revenues		0.00	292,533.36	292,533.36
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	99,831.92	81,993.00	181,824.92
Total, Other State Revenues		99,831.92	81,993.00	181,824.92
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	122,007.73		122,007.73
Total, Local Revenues		122,007.73	0.00	122,007.73
5. TOTAL REVENUES		3,121,851.65	374,526.36	3,496,378.01
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	956,762.86		956,762.86
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	371,490.24		371,490.24
Other Certificated Salaries	1900	49,493.51		49,493.51
Total, Certificated Salaries		1,377,746.61	0.00	1,377,746.61
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	77,732.52	44,386.64	122,119.16
Noncertificated Support Salaries	2200	28,626.79		28,626.79
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	77,690.61	2,936.99	80,627.60
Other Noncertificated Salaries	2900	135,928.42	23,143.31	159,071.73
Total, Noncertificated Salaries		319,978.34	70,466.94	390,445.28

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	110,698.37		110,698.37
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	52,199.14		52,199.14
Health and Welfare Benefits	3401-3402	264,334.43		264,334.43
Unemployment Insurance	3501-3502	21,194.32		21,194.32
Workers' Compensation Insurance	3601-3602	28,017.83		28,017.83
OPEB, Allocated	3701-3702	881.25		881.25
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		477,325.34	0.00	477,325.34
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	6,408.43	33,561.61	39,970.04
Books and Other Reference Materials	4200	19,755.22	36,138.99	55,894.21
Materials and Supplies	4300	78,544.97		78,544.97
Noncapitalized Equipment	4400	112,259.32	12,292.40	124,551.72
Food	4700	1,925.04	208,076.37	210,001.41
Total, Books and Supplies		218,892.98	290,069.37	508,962.35
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	756.77		756.77
Dues and Memberships	5300	4,219.95	1,665.00	5,884.95
Insurance	5400	29,354.32		29,354.32
Operations and Housekeeping Services	5500	142,284.29		142,284.29
Rentals, Leases, Repairs, and Noncap. Improvements	5600	144,291.31		144,291.31
Professional/Consulting Services and Operating Expend.	5800	486,999.03	12,325.05	499,324.08
Communications	5900	10,419.57		10,419.57
Total, Services and Other Operating Expenditures		818,325.24	13,990.05	832,315.29
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	7,393.71		7,393.71
Total, Capital Outlay		7,393.71	0.00	7,393.71
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	211.00		211.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		211.00	0.00	211.00
Total, Other Outgo		211.00	0.00	211.00
8. TOTAL EXPENDITURES		3,219,873.22	374,526.36	3,594,399.58

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(98,021.57)	0.00	(98,021.57)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(98,021.57)	0.00	(98,021.57)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	837,436.16		837,436.16
b. Adjustments/Restatements	9793, 9795	(18,884.15)		(18,884.15)
c. Adjusted Beginning Fund Balance /Net Position		818,552.01	0.00	818,552.01
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		720,530.44	0.00	720,530.44
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	720,530.44	0.00	720,530.44

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	170,301.12		170,301.12
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	573,588.96		573,588.96
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	7,898.67		7,898.67
7. Other Current Assets	9340	19,865.00		19,865.00
8. Capital Assets (accrual basis only)	9400-9489	37,589.50		37,589.50
9. TOTAL ASSETS		809,243.25	0.00	809,243.25
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	88,712.81		88,712.81
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		88,712.81	0.00	88,712.81
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		720,530.44	0.00	720,530.44

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: SOAR Charter Academy

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: SOAR Charter Academy

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	3,594,399.58
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	292,533.36
c. Subtotal of State & Local Expenditures [a minus b]	3,301,866.22
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	7,604.71
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,294,261.51

Taft T. Newman Leadership

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Taft T. Newman Charter School
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1437

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>James Cunningham</u> Name	<u>Dr. Julie Stokes</u> Name
<u>Director, Accounting Services</u> Title	<u>Director</u> Title
<u>(909) 381-1152</u> Telephone	<u>909-881-1100</u> Telephone
<u>jim.cunningham@sbcusd.k12.ca.us</u> E-mail address	<u>jstokes@newmanleadership.org</u> E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Julie Stokes Date: 9/8/14
Charter School Official
(Original signature required)

Printed Name: Julie Stokes Title: Principal

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature] Date: 9.10.14
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Dale Marsden, Ed.D Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Patricia Arreola Date: 10/7/14
County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Taft T. Newman Charter School

CDS #: 36678760126706

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1437

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	512,330.00		512,330.00
Education Protection Account State Aid - Current Year	8012	108,711.00		108,711.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	30,618.00		30,618.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		651,659.00	0.00	651,659.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	65,585.15	63,567.90	129,153.05
Total, Federal Revenues		65,585.15	63,567.90	129,153.05
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	98,502.28	29,132.33	127,634.61
Total, Other State Revenues		98,502.28	29,132.33	127,634.61
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	43,293.42		43,293.42
Total, Local Revenues		43,293.42	0.00	43,293.42
5. TOTAL REVENUES		859,039.85	92,700.23	951,740.08
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	307,996.39		307,996.39
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	21,542.88		21,542.88
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		329,539.27	0.00	329,539.27
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	68,315.56		68,315.56
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	1,079.00		1,079.00
Clerical and Office Salaries	2400	60,198.61		60,198.61
Other Noncertificated Salaries	2900	12,965.00		12,965.00
Total, Noncertificated Salaries		142,558.17	0.00	142,558.17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Taft T. Newman Charter School

CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	24,952.05		24,952.05
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	16,665.61		16,665.61
Health and Welfare Benefits	3401-3402	41,240.17		41,240.17
Unemployment Insurance	3501-3502	7,882.73		7,882.73
Workers' Compensation Insurance	3601-3602	1,877.00		1,877.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		92,617.56	0.00	92,617.56
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		2,199.30	2,199.30
Books and Other Reference Materials	4200		172.72	172.72
Materials and Supplies	4300	13,127.64	11,438.79	24,566.43
Noncapitalized Equipment	4400	1,526.70	5,378.20	6,904.90
Food	4700	49,361.30		49,361.30
Total, Books and Supplies		64,015.64	19,189.01	83,204.65
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	1,668.64		1,668.64
Dues and Memberships	5300	640.00		640.00
Insurance	5400	6,195.62		6,195.62
Operations and Housekeeping Services	5500	12,674.00		12,674.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	114,078.79		114,078.79
Professional/Consulting Services and Operating Expend.	5800	142,957.57	49,042.22	191,999.79
Communications	5900	10,227.73		10,227.73
Total, Services and Other Operating Expenditures		288,442.35	49,042.22	337,484.57
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	6,809.49		6,809.49
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		6,809.49	0.00	6,809.49
8. TOTAL EXPENDITURES		923,982.48	68,231.23	992,213.71

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Taft T. Newman Charter School

CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(64,942.63)	24,469.00	(40,473.63)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	24,469.00	(24,469.00)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		24,469.00	(24,469.00)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(40,473.63)	0.00	(40,473.63)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	55,886.00		55,886.00
b. Adjustments/Restatements	9793, 9795	(9,982.00)		(9,982.00)
c. Adjusted Beginning Fund Balance /Net Position		45,904.00	0.00	45,904.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		5,430.37	0.00	5,430.37
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	5,430.37	0.00	5,430.37

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Taft T. Newman Charter School

CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	25,172.76		25,172.76
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	240,024.21		240,024.21
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		265,196.97	0.00	265,196.97
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	129,784.50		129,784.50
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	47,300.00		47,300.00
4. Unearned Revenue	9650	82,682.00		82,682.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		259,766.50	0.00	259,766.50
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		5,430.47	0.00	5,430.47

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Taft T. Newman Charter School

CDS #: 36678760126706

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	0.00	0.00	0.00
g.	0.00	0.00	0.00
h.	0.00	0.00	0.00
i.	0.00	0.00	0.00
j.	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

Charter School Name: Taft T. Newman Charter School
CDS #: 36678760126706

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	992,213.71
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	129,153.05
c. Subtotal of State & Local Expenditures [a minus b]	863,060.66
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 863,060.66

Woodward Leadership

2013-2014 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2014

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1438

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

James Cunningham
Name

Director, Accounting Services
Title

(909)381-1152
Telephone

jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Maisha Turner
Name

Board President
Title

909-266-4508
Telephone

maishaturner@verizon.net
E-mail address

To the entity that approved the charter school:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 9/29/14

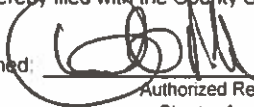
Printed

Name: Maisha Turner

Title: Board President

To the County Superintendent of Schools:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9.10.14

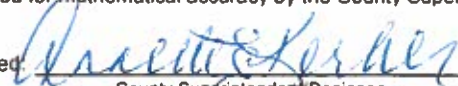
Printed

Name: Dale Marsden, Ed.D

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent Designee
(Original signature required)

Date: 10/14/14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1438

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	269,943.16		269,943.16
Education Protection Account State Aid - Current Year	8012	113,245.00		113,245.00
State Aid - Prior Years	8019	3,611.00		3,611.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	34,582.33		34,582.33
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		421,381.49	0.00	421,381.49
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182		45,082.32	45,082.32
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	45,082.32	45,082.32
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	297,961.64	3,441.00	301,402.64
Total, Other State Revenues		297,961.64	3,441.00	301,402.64
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		719,343.13	48,523.32	767,866.45
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	214,261.35		214,261.35
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	67,340.68		67,340.68
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		281,602.03	0.00	281,602.03
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	53,356.50		53,356.50
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	126,053.28		126,053.28
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		179,409.78	0.00	179,409.78

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	24,644.46		24,644.46
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302			0.00
Health and Welfare Benefits	3401-3402	7,070.10		7,070.10
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	1,607.42		1,607.42
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	2,511.45		2,511.45
Total, Employee Benefits		35,833.43	0.00	35,833.43
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	17,368.79	3,441.00	20,809.79
Books and Other Reference Materials	4200	4,982.61		4,982.61
Materials and Supplies	4300			0.00
Noncapitalized Equipment	4400	784.59		784.59
Food	4700			0.00
Total, Books and Supplies		23,135.99	3,441.00	26,576.99
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200			0.00
Dues and Memberships	5300			0.00
Insurance	5400	19,192.62		19,192.62
Operations and Housekeeping Services	5500	26,440.84		26,440.84
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,493.89		59,493.89
Professional/Consulting Services and Operating Expend.	5800	122,413.72	45,082.32	167,496.04
Communications	5900	5,910.18		5,910.18
Total, Services and Other Operating Expenditures		233,451.25	45,082.32	278,533.57
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		753,432.48	48,523.32	801,955.80

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(34,089.35)	0.00	(34,089.35)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(34,089.35)	0.00	(34,089.35)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	16,050.85		16,050.85
b. Adjustments/Restatements	9793, 9795	(10,362.19)		(10,362.19)
c. Adjusted Beginning Fund Balance /Net Position		5,688.66	0.00	5,688.66
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(28,400.69)	0.00	(28,400.69)
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	(28,400.69)	0.00	(28,400.69)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	(43,016.33)		(43,016.33)
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	154,159.27		154,159.27
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	231,992.18		231,992.18
9. TOTAL ASSETS		343,135.12	0.00	343,135.12
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	308,842.13		308,842.13
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	62,693.68		62,693.68
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		371,535.81	0.00	371,535.81
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		(28,400.69)	0.00	(28,400.69)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.	0.00	0.00	0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

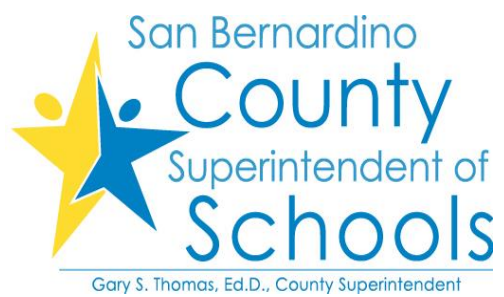
Charter School Name: Woodward Leadership Academy

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	801,955.80
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	45,082.32
c. Subtotal of State & Local Expenditures [a minus b]	756,873.48
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 756,873.48



Gary S. Thomas, Ed.D., County Superintendent

Business Services Division
Business Advisory Services
760 E. Brier Dr. Colton, CA 92408
(909) 386-9676