

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Approval of the 2013-14 Unaudited Actuals

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

AGENDA ITEM AREA:

Discussion/Action

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2013-14 Unaudited Actuals are included for the Board of Trustees, and an executive summary of significant items is included below.

General Fund

Actual General Fund expenditures exceeded revenues by \$535,000, leaving an ending fund balance of \$7,342,333. Unrestricted Fund Balance decreased \$991,206 and Restricted Fund Balance increased \$456,206. While the total combined Ending Fund Balance is \$1,441,048 higher than the estimated actuals budget presented in June 2014 with the 2013-14 Adopted Budget approval, it is important to review the line item changes as the variances are among both Unrestricted and Restricted programs.

Actual Restricted revenues were less than estimated by \$245,000 primarily due to decreased Federal revenues of deferred revenue to carry over into 2014-15 (-\$340k), increased final LCFF funding (\$15k), increased restricted Prop 30 Lottery program estimates (\$5k), increased Special Education local property taxes (\$ 22k) and increased RDA facilities funds received in June 2014 (\$65k).

Actual Unrestricted revenues were more than estimated by \$150,000 due to increased final LCFF funding (\$5k), state lottery revenues came in higher than budgeted (\$45k), increased local TRAN revenues (\$20k), increased facilities use revenues (\$5K), AP exam costs reimbursements received in June 2014 (\$20k) and increases in co-curricular programs revenues received at year-end (\$20k).

77

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

Combined expenditures and other outgo were \$1,530,162 less than the estimated actual budget with a significant amount of unspent funds in restricted categorical programs.

Restricted expenditures were \$1,875,000 less than the estimated actual budget. These unspent Restricted categorical and co-curricular program balances will be carried over into the 2014-15 school year and budgeted to be spent.

Unrestricted expenditures were \$370,000 more than budgeted due to pay-out of class size overages at year-end not budgeted (\$50k), classified sub usage more than budgeted (\$5k), unspent health and statutory payroll benefits (\$35k), unspent unrestricted department and site supplies and other operating expenses for the year (\$95K), deferred maintenance expenses spent after the estimated actual budget cut-off (\$455k), Special Education utilities costs less than budgeted (\$10k).

2013-14 Budget to Actual Comparison

Each year our actual activity varies from our budgeted projections. The significant differences between the District's 2013-14 Estimated Actuals Budget, as of 2014-15 Budget Adoption, and the final 2013-14 Unaudited Actuals are:

	Estimated Actuals 2013-14 Combined	Unaudited Actuals 2013-14 Combined	Unaudited Actuals vs. Est. Actuals \$ Variance
Revenue			
Revenue Limit/LCFF Funding	40,728,033	40,751,063	23,030
Federal Revenue	2,991,727	2,651,495	(340,232)
State Revenue	3,451,125	3,500,719	49,594
Local Revenue	3,757,889	3,936,383	178,494
Total Revenue	50,928,774	50,839,660	(89,114)
Expenditures			
Certificated Salaries	24,870,789	24,830,748	(40,041)
Classified Salaries	6,687,659	6,657,359	(30,300)
Benefits	10,137,376	10,079,628	(57,748)
Books and Supplies	4,181,337	2,693,795	(1,487,542)
Other Services & Oper. Exp	4,756,121	4,679,703	(76,418)
Capital Outlay	132,500	314,155	181,655
Other Outgo 7xxx	2,228,690	2,192,248	(36,442)
Transfer of Indirect 73xx	(113,010)	(111,336)	1,674
Total Expenditures	52,881,462	51,336,300	(1,545,162)
Deficit/Surplus	(1,952,688)	(496,640)	1,456,048
Transfers In	-	-	-
Transfers out	(23,360)	(38,360)	(15,000)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	(1,976,048)	(535,000)	1,441,048
Beginning Balance	7,877,333	7,877,333	-
Prior Period Adjustment (Restatements)	-	-	-
Ending Fund Balance	5,901,285	7,342,333	1,441,048
Components of Ending Fund Balance			
Revolving Fund	5,000	5,000	-
Prepaid Expenditures	389,133	405,151	16,018
Reserve for Unrestricted Carryover	815,000	1,049,725	234,725
Restricted Designations	273,986	1,814,308	1,540,322
Economic Uncertainty @ 3%	1,587,145	1,541,240	(45,905)
Economic Uncertainty surplus/(shortfall)	815,510	1,109,994	294,483
Deferred Maintenance Reserve	1,774,761	1,320,915	(453,846)
Reserve for WPTA Concessions Payback (Lottery, Class Size Overage and Professional Development in 13- 14; Staff Development only in 14-15)	240,750	96,000	(144,750)
Total Ending Fund Balance	5,901,285	7,342,333	1,441,048

7.7.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

Major Changes to Ending Fund Balance since Estimated Actuals 2013-14 Unaudited Actuals

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Budgeted 2013-14 Deficit Spending at Estimated Actuals	(\$864,797)	(\$1,111,251)	(\$1,976,048)
Revenues			
LCFF	\$5,000	\$15,000	\$20,000
Federal Revenues ¹	\$0	(\$340,000)	(\$340,000)
State Revenues ²	\$45,000	\$5,000	\$50,000
Local Revenues ³	<u>\$100,000</u>	<u>\$75,000</u>	<u>\$175,000</u>
Total Change in Revenues	\$150,000	(\$245,000)	(\$95,000)
Expenditures			
Certificated Salaries ⁴	\$50,000	(\$90,000)	(\$40,000)
Classified Salaries ⁵	\$5,000	(\$35,000)	(\$30,000)
Employee Benefits ⁶	(\$35,000)	(\$20,000)	(\$55,000)
Books & Supplies ⁷	(\$30,000)	(\$1,455,000)	(\$1,485,000)
Services & Other Operating Exp. ⁸	\$185,000	(\$260,000)	(\$75,000)
Capital Outlay ⁹	<u>\$195,000</u>	<u>(\$15,000)</u>	<u>\$180,000</u>
Total Change in Expenditures	\$370,000	(\$1,875,000)	(\$1,505,000)
Other:			
Contributions to Restricted Programs ¹⁰	\$240,000	(\$240,000)	\$0
Interfund Transfers In	\$0	\$0	\$0
Other Outgo (billback & transfers out)	(\$20,000)	\$0	(\$20,000)
Indirect Costs ¹¹	(\$170,000)	(\$170,000)	\$0
Miscellaneous	<u>\$3,591</u>	<u>\$7,457</u>	<u>\$11,048</u>
Total Change in Budgeted FB	(\$126,409)	\$1,567,457	\$1,441,048
Budgeted Excess of Revenues over Expenditures at Unaudited Actuals	<u>(\$991,206)</u>	<u>\$456,206</u>	<u>(\$535,000)</u>

Notes

¹ The District did not earn as much in federal revenues as awarded. The unearned funds will carry over to 2014-15.

² Unrestricted: State Lottery \$45k higher than projected (NOTE: We use School Services projections in calculating Estimated Actuals)

³ Unrestricted: Co-curricular revenues \$20k above budget; \$20k received from LHS ASB for reimbursement of AP exam costs; \$20k recognition of prior-year TRAN revenues; interest revenues \$15k above budget; facility use revenues \$5k over budget; Restricted: Special Education local property tax revenues \$22k higher than projected; \$65k in RDA facilities funds (received in June)

⁴ Unrestricted salaries increased due to payment of class size overages which came about as the result of an MOU (this was reserved in fund balance at estimated actuals), and restricted decreased, mostly due to less use of substitute teachers for common core training

⁵ Less use of Special Education subs than budgeted

⁶ Retiree benefits costs less than projected, payroll taxes reduced due to reduction in classified and certificated salaries

⁷ \$480k in textbooks (timing issue--these funds have been spent in 14-15); \$500k recognized at Estimated Actuals as restricted fund balance, plus additional unspent categorical funds that carry over to 14-15

⁸ Unrestricted: \$260k in deferred maintenance costs (budgeted after spent); utilities \$10k less than budget; unspent site and department budgets; Restricted: Special Ed Nonpublic Schools & Agencies, and legal, \$75k under budget; CCSS: \$100k under budget; RDA Facilities Funds not spent: \$60k; local grants and scholarship funds: \$25k

⁹ Unrestricted: \$195k in deferred maintenance costs (budgeted after spent)

¹⁰ Increase in Special Ed property taxes plus reduction in Special Ed expenditures: \$185k; Decrease in Maintenance expenditures \$55k

¹¹ Decreased indirect costs due to decrease in restricted expenditures

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

Contribution to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the contributions for 2013-14:

Contributions to Restricted Programs 2013-14 Unaudited Actuals and 2013-14 Estimated Actuals

<u>Program</u>	<u>Resource</u>		<u>2013-14 Actuals</u>	<u>2013-14 Estimate</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$738,619	\$778,089	(\$39,470)	Less need for substitutes than anticipated
Spec Ed Pre-School	3315	*	\$51,347	\$51,339	\$8	
Spec Ed Pre-School	3320	*	\$13,392	\$15,066	(\$1,674)	
Special Education	6500	*	\$2,417,773	\$2,562,648	(\$144,875)	Increase in AB602 revenues, less substitutes used than budgeted, unspent NPA/NPS funds
Maintenance	8150		\$900,669	\$956,203	(\$55,534)	Unspent department funds
Community Development	9589		\$4,406	\$0	\$4,406	
Total Contribution to Restricted Programs			<u>\$4,126,206</u>	<u>\$4,363,345</u>	<u>(\$237,139)</u>	
<i>PCOE Special Education</i>						
Program Billback	0000	*	\$1,839,557	\$1,839,557	\$0	
Total Special Ed Contribution			\$5,060,688	\$5,246,699	(\$186,011)	

2013-14 General Fund Ending Fund Balance Reserves

The District ended the 2013-14 school year with a total of \$7,342,333 in total Ending Fund Balance. Of that total balance, reserves of \$1,825,851 are restricted funds for specific Federal, State, local and site carryover programs. Also included in the total Ending Fund Balance is a reserve of \$1,320,915 for Deferred Maintenance projects. An additional \$1,541,240 is reserved for the State required minimum 3% Economic Uncertainty. Reserves totaling \$1,448,333 are also held for prepaid expenditures and unrestricted site/program carryovers to be budgeted and spent in the next fiscal year. Of the remaining \$1,109,994 actual Economic Uncertainty Surplus reserve, approximately \$800,000 was budgeted to be used to support the 2014-15 deficit spending at 2014-15 budget adoption approval.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

Other Funds

Also included in the Unaudited Actuals are the year-end reporting of the District's other funds at listed below:

2013-14 UNAUDITED ACTUALS				
	Beginning			Ending
	Fund Balance	Revenues	Expenditures	Fund Balance
Fund 11 - Adult Education Fund	77,204	154,920	188,271	43,853
Fund 12 - Child Development Fund	8,595	268,783	269,471	7,907
Fund 13 - Cafeteria Fund	220,243	1,717,975	1,691,756	246,462
Fund 21 - Building Fund	2,423,390	26,764	431,121	2,019,033
Fund 25 - Capital Facilities Fund	292,822	2,094,989	943,218	1,444,593
Fund 35 - County Schools Facilities Fund	2,549,616	24,274	954,473	1,619,417
Fund 40 - Special Reserve for Capital Outlay Projects	212,782	452,043	433,941	230,884
Fund 49 - Debt Service Fund for Blended Component Units	15,154,643	6,512,256	8,104,413	13,562,486
Fund 51 - Debt Interest and Redemption Fund	1,414,413	2,012,814	1,840,000	1,587,227
Fund 71 - Retiree Benefit Fund	6,574	77	-	6,651
Fund 73 - Foundation Private-Purpose Trust Fund	161,332	1,865	3,200	159,997

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2013-14 Unaudited Actuals as presented.

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 16, 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:

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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)

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)	64.31%
	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	\$37,513,013.02
	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.	\$37,513,013.02
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	4.31%
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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	40,001,815.57	749,247.00	40,751,062.57	44,229,447.00	643,470.00	44,872,917.00	10.1%
2) Federal Revenue		8100-8299	1,170.00	2,650,325.09	2,651,495.09	1,170.00	2,318,025.00	2,319,195.00	-12.5%
3) Other State Revenue		8300-8599	1,101,428.57	2,399,289.57	3,500,718.14	1,035,942.00	1,013,887.00	2,049,829.00	-41.4%
4) Other Local Revenue		8600-8799	1,336,703.53	2,599,680.05	3,936,383.58	1,028,302.00	2,601,365.00	3,629,667.00	-7.8%
5) TOTAL REVENUES			42,441,117.67	8,398,541.71	50,839,659.38	46,294,861.00	6,576,747.00	52,871,608.00	4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,723,410.70	4,107,336.95	24,830,747.65	21,563,147.00	4,131,053.00	25,694,200.00	3.5%
2) Classified Salaries		2000-2999	4,403,272.68	2,254,086.33	6,657,359.01	4,768,867.00	2,465,755.00	7,234,622.00	8.7%
3) Employee Benefits		3000-3999	7,898,823.24	2,180,805.21	10,079,628.45	8,896,915.00	2,453,541.00	11,350,456.00	12.6%
4) Books and Supplies		4000-4999	1,243,867.40	1,449,927.71	2,693,795.11	1,847,621.00	587,445.00	2,435,066.00	-9.6%
5) Services and Other Operating Expenditures		5000-5999	3,276,046.74	1,403,655.85	4,679,702.59	3,012,165.00	1,038,453.00	4,050,618.00	-13.4%
6) Capital Outlay		6000-6999	314,154.90	0.00	314,154.90	83,250.00	12,000.00	95,250.00	-69.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	2,192,247.70	0.00	2,192,247.70	2,228,238.00	0.00	2,228,238.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(784,065.98)	672,730.16	(111,335.82)	(679,128.00)	588,226.00	(110,902.00)	-0.4%
9) TOTAL EXPENDITURES		7300-7399	39,267,757.38	12,068,542.21	51,336,299.59	41,721,075.00	11,256,473.00	52,977,548.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,173,360.29	(3,670,000.50)	(496,640.21)	4,573,786.00	(4,679,726.00)	(105,940.00)	-78.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,360.00	0.00	38,360.00	23,360.00	0.00	23,360.00	-39.1%
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	(4,126,206.97)	4,126,206.97	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,164,566.97)	4,126,206.97	(38,360.00)	(4,489,366.00)	4,466,006.00	(23,360.00)	-39.1%

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)									
			(991,206.68)	456,206.47	(535,000.21)	84,420.00	(213,720.00)	(129,300.00)	-75.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,492,096.20	1,385,236.92	7,877,333.12	5,516,481.92	1,825,850.99	7,342,332.91	-6.8%
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)			6,492,096.20	1,385,236.92	7,877,333.12	5,516,481.92	1,825,850.99	7,342,332.91	-6.8%
d) Other Restatements		9795	15,592.40	(15,592.40)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,507,688.60	1,369,644.52	7,877,333.12	5,516,481.92	1,825,850.99	7,342,332.91	-6.8%
2) Ending Balance, June 30 (E + F1e)			5,516,481.92	1,825,850.99	7,342,332.91	5,600,901.92	1,612,130.99	7,213,032.91	-1.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	393,607.69	11,542.75	405,150.44	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,818,458.24	1,818,458.24	0.00	1,623,214.99	1,623,214.99	-10.7%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	2,466,640.00	0.00	2,466,640.00	3,803,390.00	0.00	3,803,390.00	54.2%
Reserve for Unrestricted Carryover	0000	9780	998,717.48		998,717.48				
Deferred Maintenance Reserve	0000	9780	1,320,915.00		1,320,915.00				
Reserve for WPTA Concessions Paybar	0000	9780	96,000.00		96,000.00				
Lottery Carryover	1100	9780	51,007.52		51,007.52				
Reserve for Unrestricted Carryover	0000	9780				998,717.48		998,717.48	
Deferred Maintenance Reserve	0000	9780				1,320,915.00		1,320,915.00	
Reserve for WPTA Concessions Paybar	0000	9780				32,750.00		32,750.00	
Reserve for 15-16 LCFF Gap Funding	0000	9780				1,400,000.00		1,400,000.00	
Lottery Carryover	1100	9780				51,007.52		51,007.52	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,541,240.00	0.00	1,541,240.00	1,590,027.00	0.00	1,590,027.00	3.2%
Unassigned/Unappropriated Amount		9790	1,109,994.23	(4,150.00)	1,105,844.23	207,484.92	(11,084.00)	196,400.92	-82.2%

7780

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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	8,851,773.86	793,235.60	9,645,009.46			
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	5,000.00	0.00	5,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	857.15	0.00	857.15			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	505,378.92	1,443,478.81	1,948,857.73			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	11,449.82	0.00	11,449.82			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	393,607.69	11,542.75	405,150.44			
8) Other Current Assets		9340	3,523.31	0.00	3,523.31			
9) TOTAL ASSETS			9,771,590.75	2,248,257.16	12,019,847.91			
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	4,216,537.93	368,199.62	4,584,737.55			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	38,570.90	0.00	38,570.90			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	54,206.55	54,206.55			
6) TOTAL LIABILITIES			4,255,108.83	422,406.17	4,677,515.00			
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								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
			5,516,481.92	1,825,850.99	7,342,332.91				

7.7.10

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,436,026.00	0.00	7,436,026.00	11,864,930.00	0.00	11,864,930.00	59.6%
Education Protection Account State Aid - Current Year		8012	7,159,074.00	0.00	7,159,074.00	6,259,856.00	0.00	6,259,856.00	-12.6%
State Aid - Prior Years		8019	110,087.00	0.00	110,087.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	329,771.38	0.00	329,771.38	325,447.00	0.00	325,447.00	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	61.20	0.00	61.20	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	31,730,822.68	0.00	31,730,822.68	33,125,466.00	0.00	33,125,466.00	4.4%
Unsecured Roll Taxes		8042	871,821.95	0.00	871,821.95	869,320.00	0.00	869,320.00	-0.3%
Prior Years' Taxes		8043	73,233.02	0.00	73,233.02	(30,908.00)	0.00	(30,908.00)	-142.2%
Supplemental Taxes		8044	529,911.60	0.00	529,911.60	234,861.00	0.00	234,861.00	-55.7%
Education Revenue Augmentation Fund (ERAF)		8045	449,408.91	0.00	449,408.91	430,577.00	0.00	430,577.00	-4.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	815,291.82	0.00	815,291.82	740,357.00	0.00	740,357.00	-9.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		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			49,505,509.56	0.00	49,505,509.56	53,819,906.00	0.00	53,819,906.00	8.7%
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	(9,503,693.99)	0.00	(9,503,693.99)	(9,590,459.00)	0.00	(9,590,459.00)	0.9%
Property Taxes Transfers		8097	0.00	749,247.00	749,247.00	0.00	643,470.00	643,470.00	-14.1%

7.7.11

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			40,001,815.57	749,247.00	40,751,062.57	44,229,447.00	643,470.00	44,872,917.00	10.1%
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	995,436.00	995,436.00	0.00	1,059,518.00	1,059,518.00	6.4%
Special Education Discretionary Grants		8182	0.00	226,536.00	226,536.00	0.00	181,266.00	181,266.00	-20.0%
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		1,143,616.24	1,143,616.24		867,643.00	867,643.00	-24.1%
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		85,158.52	85,158.52		90,129.00	90,129.00	5.8%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

7.7.12

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		50,489.95	50,489.95		69,057.00	69,057.00	36.8%
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							
Other No Child Left Behind		8290		20,969.72	20,969.72		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		35,111.73	35,111.73		36,196.00	36,196.00	3.1%
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	1,170.00	93,006.93	94,176.93	1,170.00	14,216.00	15,386.00	-83.7%
TOTAL, FEDERAL REVENUE			1,170.00	2,650,325.09	2,651,495.09	1,170.00	2,318,025.00	2,319,195.00	-12.5%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	217,259.00	0.00	217,259.00	224,246.00	0.00	224,246.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	832,753.74	202,207.38	1,034,961.12	798,986.00	190,230.00	989,196.00	-4.4%
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		363,609.74	363,609.74		378,000.00	378,000.00	4.0%

7.7.13

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
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		46,110.74	46,110.74		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		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,325,952.00	1,325,952.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	51,415.83	461,409.71	512,825.54	12,730.00	445,657.00	458,387.00	-10.6%
TOTAL OTHER STATE REVENUE			1,101,428.57	2,399,289.57	3,500,718.14	1,035,942.00	1,013,887.00	2,049,829.00	-41.4%

7.7.14

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)	
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	126,183.52	126,183.52	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									
Interest		8650	153,961.00	0.00	153,961.00	150,000.00	0.00	150,000.00	-2.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8660	180,653.52	0.00	180,653.52	160,000.00	0.00	160,000.00	-11.4%
Fees and Contracts		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,671.59	0.00	70,671.59	75,000.00	0.00	75,000.00	6.1%
Interagency Services		8677	236,800.78	0.00	236,800.78	243,302.00	0.00	243,302.00	2.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
California Dept of Education									
SACS Financial Reporting Software - 2014.2.0									

7.7.13

Description (50%) Adjustment	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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	694,616.64	134,207.53	828,824.17	400,000.00	0.00	400,000.00	-51.7%
All Other Transfers In		8710	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		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8792		2,339,289.00	2,339,289.00		2,601,365.00	2,601,365.00	11.2%
ROC/P Transfers From Districts or Charter Schools	6360	8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8792		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8799	1,336,703.53	2,599,680.05	3,936,383.58	1,028,302.00	2,601,365.00	3,629,667.00	-7.8%
TOTAL REVENUES			42,441,117.67	8,398,541.71	50,839,659.38	46,294,861.00	6,576,747.00	52,871,608.00	4.0%

7.7.16

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,953,428.86	3,510,116.82	21,463,545.68	18,834,933.00	3,464,343.00	22,299,276.00	3.9%
Certificated Pupil Support Salaries		1200	750,314.30	197,947.15	948,261.45	757,313.00	229,694.00	987,007.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,959,736.91	182,617.76	2,152,354.67	1,909,811.00	212,412.00	2,122,223.00	-1.4%
Other Certificated Salaries		1900	49,930.63	216,655.22	266,585.85	61,090.00	224,604.00	285,694.00	7.2%
TOTAL, CERTIFICATED SALARIES			20,723,410.70	4,107,336.95	24,830,747.65	21,563,147.00	4,131,053.00	25,694,200.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	193,438.98	1,433,543.47	1,626,982.45	184,619.00	1,601,205.00	1,785,824.00	9.8%
Classified Support Salaries		2200	1,617,472.25	307,273.67	1,924,745.92	1,797,616.00	327,735.00	2,125,351.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	344,336.29	323,287.34	667,623.63	405,351.00	346,108.00	751,459.00	12.6%
Clerical, Technical and Office Salaries		2400	1,958,478.14	151,299.43	2,119,777.57	2,061,606.00	164,856.00	2,226,462.00	5.0%
Other Classified Salaries		2900	279,547.02	38,682.42	318,229.44	319,675.00	25,851.00	345,526.00	8.6%
TOTAL, CLASSIFIED SALARIES			4,403,272.68	2,254,086.33	6,657,359.01	4,768,867.00	2,465,755.00	7,234,622.00	8.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,684,202.14	322,540.12	2,006,742.26	2,019,223.00	375,403.00	2,394,626.00	19.3%
PERS		3201-3202	686,438.79	356,266.97	1,042,705.76	520,297.00	271,500.00	791,797.00	-24.1%
OASDI/Medicare/Alternative		3301-3302	608,355.75	225,874.62	834,230.37	642,766.00	237,260.00	880,026.00	5.5%
Health and Welfare Benefits		3401-3402	4,257,452.57	1,171,182.93	5,428,635.50	4,873,026.00	1,427,008.00	6,300,034.00	16.1%
Unemployment Insurance		3501-3502	14,190.68	3,063.76	17,254.44	14,837.00	3,179.00	18,016.00	4.4%
Workers' Compensation		3601-3602	233,305.69	58,877.76	292,183.45	328,397.00	80,697.00	409,094.00	40.0%
OPEB, Allocated		3701-3702	203,314.10	0.00	203,314.10	197,596.00	0.00	197,596.00	-2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	211,563.52	42,999.05	254,562.57	300,773.00	58,494.00	359,267.00	41.1%
TOTAL, EMPLOYEE BENEFITS			7,898,823.24	2,180,805.21	10,079,628.45	8,896,915.00	2,453,541.00	11,350,456.00	12.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	138,786.89	310,471.54	449,258.43	50,000.00	180,000.00	230,000.00	-48.8%
Books and Other Reference Materials		4200	20,436.18	22,198.32	42,634.50	2,100.00	0.00	2,100.00	-95.1%
Materials and Supplies		4300	876,348.37	806,280.58	1,682,628.95	1,692,961.00	392,245.00	2,085,206.00	23.9%

7.7.17

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	208,295.96	310,977.27	519,273.23	102,560.00	15,200.00	117,760.00	-77.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,243,867.40	1,449,927.71	2,693,795.11	1,847,621.00	587,445.00	2,435,066.00	-9.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	32,056.08	99,349.65	131,405.73	26,359.00	66,282.00	92,641.00	-29.5%
Dues and Memberships		5300	26,055.79	379.60	26,435.39	19,190.00	0.00	19,190.00	-27.4%
Insurance		5400 - 5450	334,527.00	0.00	334,527.00	335,957.00	0.00	335,957.00	0.4%
Operations and Housekeeping Services		5500	1,539,659.47	196.42	1,539,855.89	1,557,100.00	1,500.00	1,558,600.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	435,746.00	61,942.58	497,688.58	89,700.00	56,600.00	146,300.00	-70.6%
Transfers of Direct Costs		5710	(19,634.38)	19,634.38	0.00	(8,650.00)	8,650.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	791,428.36	1,217,289.39	2,008,717.75	853,437.00	899,021.00	1,752,458.00	-12.8%
Communications		5900	136,208.42	4,863.83	141,072.25	139,072.00	6,400.00	145,472.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,276,046.74	1,403,655.85	4,679,702.59	3,012,165.00	1,038,453.00	4,050,618.00	-13.4%

7.7.18

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,500.00	0.00	7,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	306,654.90	0.00	306,654.90	83,250.00	0.00	83,250.00	-72.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	12,000.00	12,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			314,154.90	0.00	314,154.90	83,250.00	12,000.00	95,250.00	-69.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,803,124.00	0.00	1,803,124.00	1,839,557.00	0.00	1,839,557.00	2.0%
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	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		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%

7.7.19

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	448.57	0.00	448.57	434.00	0.00	434.00	-3.2%
Other Debt Service - Principal		7439	388,675.13	0.00	388,675.13	388,247.00	0.00	388,247.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,192,247.70	0.00	2,192,247.70	2,228,238.00	0.00	2,228,238.00	1.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(672,730.16)	672,730.16	0.00	(568,226.00)	568,226.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(111,335.82)	0.00	(111,335.82)	(110,902.00)	0.00	(110,902.00)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(784,065.98)	672,730.16	(111,335.82)	(679,128.00)	568,226.00	(110,902.00)	-0.4%
TOTAL EXPENDITURES			39,267,757.38	12,068,542.21	51,336,299.59	41,721,075.00	11,255,473.00	52,977,548.00	3.2%

7.7.20

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	13,000.00	0.00	13,000.00	0.00	0.00	0.00	-100.0%
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	25,360.00	0.00	25,360.00	23,360.00	0.00	23,360.00	-7.9%
(b) TOTAL INTERFUND TRANSFERS OUT			38,360.00	0.00	38,360.00	23,360.00	0.00	23,360.00	-39.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	(4,126,206.97)	4,126,206.97	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(4,126,206.97)	4,126,206.97	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,154,566.97)	4,126,206.97	(38,360.00)	(4,489,366.00)	4,466,006.00	(23,360.00)	-39.1%

7.7.22

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	40,001,815.57	749,247.00	40,751,062.57	44,229,447.00	643,470.00	44,872,917.00	0.0%
2) Federal Revenue		8100-8299	1,170.00	2,650,325.09	2,651,495.09	1,170.00	2,318,025.00	2,319,195.00	0.0%
3) Other State Revenue		8300-8599	1,101,428.57	2,399,289.57	3,500,718.14	1,035,942.00	1,013,887.00	2,049,829.00	0.0%
4) Other Local Revenue		8600-8799	1,336,703.53	2,599,680.05	3,936,383.58	1,028,302.00	2,601,365.00	3,629,667.00	0.0%
5) TOTAL REVENUES			42,441,117.67	8,398,541.71	50,839,659.38	46,294,861.00	6,576,747.00	52,871,608.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,077,489.65	7,913,019.12	31,990,508.77	26,457,836.00	7,756,958.00	34,214,794.00	7.0%
2) Instruction - Related Services	2000-2999		4,146,235.44	1,114,987.56	5,261,223.00	4,217,369.00	1,221,864.00	5,439,233.00	3.4%
3) Pupil Services	3000-3999		2,203,936.30	366,372.21	2,570,308.51	2,256,412.00	392,761.00	2,649,173.00	3.1%
4) Ancillary Services	4000-4999		642,506.35	346,295.04	988,801.39	628,005.00	356,235.00	984,240.00	-0.5%
5) Community Services	5000-5999		23,870.34	7,205.20	31,075.54	37,416.00	0.00	37,416.00	20.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,030,810.79	1,382,672.29	3,413,483.08	2,312,005.00	573,226.00	2,885,231.00	-15.5%
8) Plant Services	8000-8999		3,950,660.81	937,990.79	4,888,651.60	3,583,794.00	955,429.00	4,539,223.00	-7.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,192,247.70	0.00	2,192,247.70	2,228,238.00	0.00	2,228,238.00	1.6%
10) TOTAL EXPENDITURES			39,267,757.38	12,068,542.21	51,336,299.59	41,721,075.00	11,256,473.00	52,977,548.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,173,360.29	(3,670,000.50)	(496,640.21)	4,573,786.00	(4,679,726.00)	(105,940.00)	-78.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,360.00	0.00	38,360.00	23,360.00	0.00	23,360.00	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	(4,126,206.97)	4,126,206.97	0.00	(4,466,006.00)	4,466,006.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,164,566.97)	4,126,206.97	(38,360.00)	(4,489,366.00)	4,466,006.00	(23,360.00)	0.0%

7.7.23

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)			(991,206.68)	456,206.47	(535,000.21)	84,420.00	(213,720.00)	(129,300.00)	-75.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,492,096.20	1,385,236.92	7,877,333.12	5,516,481.92	1,825,850.99	7,342,332.91	-6.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			6,492,096.20	1,385,236.92	7,877,333.12	5,516,481.92	1,825,850.99	7,342,332.91	-6.8%
c) As of July 1 - Audited (F1a + F1b)		9795	15,592.40	(15,592.40)	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			6,507,688.60	1,369,644.52	7,877,333.12	5,516,481.92	1,825,850.99	7,342,332.91	-6.8%
e) Adjusted Beginning Balance (F1c + F1d)			5,516,481.92	1,825,850.99	7,342,332.91	5,600,901.92	1,612,130.99	7,213,032.91	-1.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	393,607.69	11,542.75	405,150.44	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,818,458.24	1,818,458.24	0.00	1,623,214.99	1,623,214.99	-10.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)			2,466,640.00	0.00	2,466,640.00	3,629,168.00	0.00	3,629,168.00	47.1%
Reserve for Unrestricted Carryover	0000	9780	998,717.48		998,717.48				
Deferred Maintenance Reserve	0000	9780	1,320,915.00		1,320,915.00				
Reserve for WPTA Concessions Payba	0000	9780	96,000.00		96,000.00				
Lottery Carryover	1100	9780	51,007.52		51,007.52				
Reserve for Unrestricted Carryover	0000	9780				500,000.00		500,000.00	
Deferred Maintenance Reserve	0000	9780				1,696,418.00		1,696,418.00	
Reserve for WPTA Concessions Payba	0000	9780				32,750.00		32,750.00	
Reserve for 15-16 LCFF Gap Funding	0000	9780				1,400,000.00		1,400,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,541,240.00	0.00	1,541,240.00	1,590,027.00	0.00	1,590,027.00	3.2%
Unassigned/Unappropriated Amount		9790	1,109,994.23	(4,150.00)	1,105,844.23	381,706.92	(11,084.00)	370,622.92	-66.5%

7.7.24

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Western Placer Unified
Placer County

31 66951 0000000
Form 01

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	122,671.44	60,035.44
6010	After School Education and Safety (ASES)	0.83	0.83
6300	Lottery: Instructional Materials	162,027.05	162,449.80
6512	Special Ed: Mental Health Services	585,390.41	585,390.41
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13)	133,808.49	778.49
7405	Common Core State Standards Implementation	608,807.63	608,807.63
9010	Other Restricted Local	205,752.39	205,752.39
Total, Restricted Balance		1,818,458.24	1,623,214.99

7.7.25

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	35,342.16	48,322.00	36.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,218.08	128,520.00	33.6%
5) TOTAL, REVENUES			131,560.24	176,842.00	34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,589.79	7,823.00	3.1%
2) Classified Salaries		2000-2999	107,142.59	110,293.00	2.9%
3) Employee Benefits		3000-3999	45,903.80	48,014.00	4.6%
4) Books and Supplies		4000-4999	14,128.62	13,496.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	2,056.28	4,900.00	138.3%
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	11,449.82	11,274.00	-1.5%
9) TOTAL, EXPENDITURES			188,270.90	195,800.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,710.66)	(18,958.00)	-66.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,360.00	23,360.00	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			23,360.00	23,360.00	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)			(33,350.66)	4,402.00	-113.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,203.78	43,853.12	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,203.78	43,853.12	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,203.78	43,853.12	-43.2%
2) Ending Balance, June 30 (E + F1e)			43,853.12	48,255.12	10.0%
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	43,853.12	48,255.12	10.0%
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%

7.7.27

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,148.98		
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	17,913.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	23,360.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			58,422.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,119.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,449.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,569.71		
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)			43,853.12		

7.7.28

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	35,342.16	48,322.00	36.7%
TOTAL, FEDERAL REVENUE			35,342.16	48,322.00	36.7%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

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	140.23	0.00	-100.0%
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	96,077.85	128,520.00	33.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,218.08	128,520.00	33.6%
TOTAL, REVENUES			131,560.24	176,842.00	34.4%

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	7,589.79	7,823.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,589.79	7,823.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	58,067.99	56,817.00	-2.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	21,496.82	22,794.00	6.0%
Clerical, Technical and Office Salaries		2400	15,812.47	14,656.00	-7.3%
Other Classified Salaries		2900	11,765.31	16,026.00	36.2%
TOTAL, CLASSIFIED SALARIES			107,142.59	110,293.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,951.09	4,097.00	3.7%
PERS		3201-3202	10,119.45	7,722.00	-23.7%
OASDI/Medicare/Alternative		3301-3302	5,267.16	5,472.00	3.9%
Health and Welfare Benefits		3401-3402	24,579.70	28,705.00	16.8%
Unemployment Insurance		3501-3502	54.30	56.00	3.1%
Workers' Compensation		3601-3602	1,057.98	1,460.00	38.0%
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	874.12	502.00	-42.6%
TOTAL, EMPLOYEE BENEFITS			45,903.80	48,014.00	4.6%
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	14,128.62	13,496.00	-4.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,128.62	13,496.00	-4.5%

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	1,683.75	3,000.00	78.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	160.00	1,500.00	837.5%
Communications		5900	212.53	400.00	88.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,056.28	4,900.00	138.3%
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	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	11,449.82	11,274.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,449.82	11,274.00	-1.5%
TOTAL, EXPENDITURES			188,270.90	195,800.00	4.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	43,853.12	48,255.12
Total, Restricted Balance		43,853.12	48,255.12

7.7.34

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	194,657.71	258,258.00	32.7%
4) Other Local Revenue		8600-8799	61,125.01	13,000.00	-78.7%
5) TOTAL, REVENUES			255,782.72	271,258.00	6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,019.99	44,328.00	3.0%
2) Classified Salaries		2000-2999	113,929.08	119,980.00	5.3%
3) Employee Benefits		3000-3999	69,338.21	68,162.00	-1.7%
4) Books and Supplies		4000-4999	15,009.78	13,000.00	-13.4%
5) Services and Other Operating Expenditures		5000-5999	591.96	4,406.00	644.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,582.00	15,267.00	4.7%
9) TOTAL, EXPENDITURES			269,471.02	265,143.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,688.30)	6,115.00	-144.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,000.00	0.00	-100.0%

7.7.35

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(688.30)	6,115.00	-988.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,594.63	7,906.33	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,594.63	7,906.33	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,594.63	7,906.33	-8.0%
2) Ending Balance, June 30 (E + F1e)			7,906.33	14,021.33	77.3%
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	7,906.33	14,021.33	77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

7,736

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(12,708.83)		
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	11,256.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,178.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,725.75		
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	2,607.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,211.80		
6) TOTAL, LIABILITIES			3,819.42		
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)			7,906.33		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	193,755.71	258,258.00	33.3%
All Other State Revenue	All Other	8590	902.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			194,657.71	258,258.00	32.7%
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	99.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	47,932.49	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,092.82	13,000.00	-0.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,125.01	13,000.00	-78.7%
TOTAL, REVENUES			255,782.72	271,258.00	6.1%

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	43,019.99	44,328.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,019.99	44,328.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	106,027.99	111,782.00	5.4%
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	7,901.09	8,198.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,929.08	119,980.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,645.33	4,808.00	3.5%
PERS		3201-3202	14,597.18	10,011.00	-31.4%
OASDI/Medicare/Alternative		3301-3302	8,204.30	8,471.00	3.3%
Health and Welfare Benefits		3401-3402	38,893.63	42,186.00	8.5%
Unemployment Insurance		3501-3502	76.73	79.00	3.0%
Workers' Compensation		3601-3602	1,467.59	2,038.00	38.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,453.45	569.00	-60.9%
TOTAL, EMPLOYEE BENEFITS			69,338.21	68,162.00	-1.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,580.44	1,500.00	-41.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,429.34	11,500.00	-7.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,009.78	13,000.00	-13.4%

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	190.45	900.00	372.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	189.00	2,506.00	1225.9%
Communications		5900	212.51	1,000.00	370.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			591.96	4,406.00	644.3%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,582.00	15,267.00	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,582.00	15,267.00	4.7%
TOTAL, EXPENDITURES			269,471.02	265,143.00	-1.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	13,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			13,000.00	0.00	-100.0%

7,741

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	7,906.33	14,021.33
Total, Restricted Balance		7,906.33	14,021.33

7.7.42

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	997,951.05	965,000.00	-3.3%
3) Other State Revenue		8300-8599	75,077.27	77,000.00	2.6%
4) Other Local Revenue		8600-8799	644,946.62	597,000.00	-7.4%
5) TOTAL, REVENUES			1,717,974.94	1,639,000.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	656,775.83	703,637.00	7.1%
3) Employee Benefits		3000-3999	311,883.92	315,118.00	1.0%
4) Books and Supplies		4000-4999	610,474.77	641,700.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	27,317.13	31,575.00	15.6%
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	85,304.00	84,361.00	-1.1%
9) TOTAL, EXPENDITURES			1,691,755.65	1,776,391.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,219.29	(137,391.00)	-624.0%
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%

7,743

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,219.29	(137,391.00)	-624.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,243.38	246,462.67	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,243.38	246,462.67	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,243.38	246,462.67	11.9%
2) Ending Balance, June 30 (E + F1e)			246,462.67	109,071.67	-55.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,487.75	0.00	-100.0%
Prepaid Expenditures		9713	422.75	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	226,552.17	109,071.67	-51.9%
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%

7.744

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,363.19		
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	158,998.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32.90		
6) Stores		9320	19,487.75		
7) Prepaid Expenditures		9330	422.75		
8) Other Current Assets		9340	1,425.00		
9) TOTAL, ASSETS			256,730.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,267.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,267.76		
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)			246,462.67		

7.7.45

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	997,951.05	965,000.00	-3.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			997,951.05	965,000.00	-3.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	75,077.27	77,000.00	2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,077.27	77,000.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	595,515.84	570,000.00	-4.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	932.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,498.39	27,000.00	-44.3%
TOTAL, OTHER LOCAL REVENUE			644,946.62	597,000.00	-7.4%
TOTAL, REVENUES			1,717,974.94	1,639,000.00	-4.6%

7,746

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	536,329.31	575,161.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	84,145.72	88,353.00	5.0%
Clerical, Technical and Office Salaries		2400	32,754.48	35,123.00	7.2%
Other Classified Salaries		2900	3,546.32	5,000.00	41.0%
TOTAL, CLASSIFIED SALARIES			656,775.83	703,637.00	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	89,547.10	62,720.00	-30.0%
OASDI/Medicare/Alternative		3301-3302	47,126.63	50,453.00	7.1%
Health and Welfare Benefits		3401-3402	165,808.37	189,935.00	14.6%
Unemployment Insurance		3501-3502	309.47	330.00	6.6%
Workers' Compensation		3601-3602	5,963.10	8,516.00	42.8%
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	3,129.25	3,164.00	1.1%
TOTAL, EMPLOYEE BENEFITS			311,883.92	315,118.00	1.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,792.37	75,200.00	17.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	546,682.40	566,500.00	3.6%
TOTAL, BOOKS AND SUPPLIES			610,474.77	641,700.00	5.1%

7,747

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	353.69	800.00	126.2%
Dues and Memberships		5300	275.00	275.00	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	13,896.59	16,000.00	15.1%
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	11,347.40	13,100.00	15.4%
Communications		5900	1,444.45	1,400.00	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,317.13	31,575.00	15.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	85,304.00	84,361.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,304.00	84,361.00	-1.1%
TOTAL, EXPENDITURES			1,691,755.65	1,776,391.00	5.0%

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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	226,552.17	109,071.67
Total, Restricted Balance		226,552.17	109,071.67

7.7.50

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	26,764.34	0.00	-100.0%
5) TOTAL REVENUES			26,764.34	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	108,228.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	251,087.45	111,000.00	-55.8%
6) Capital Outlay		6000-6999	71,805.00	388,000.00	440.4%
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			431,120.67	499,000.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(404,356.33)	(499,000.00)	23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(404,356.33)	(499,000.00)	23.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,423,390.35	2,019,034.02	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,423,390.35	2,019,034.02	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,423,390.35	2,019,034.02	-16.7%
2) Ending Balance, June 30 (E + F1e)			2,019,034.02	1,520,034.02	-24.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,019,034.02	1,520,034.02	-24.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,101,031.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,004.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,103,035.90		
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	84,001.88		
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			84,001.88		
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)			2,019,034.02		

77.53

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	26,764.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,764.34	0.00	-100.0%
TOTAL, REVENUES			26,764.34	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	49,157.81	0.00	-100.0%
Noncapitalized Equipment		4400	59,070.41	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			108,228.22	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,249.95	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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	248,773.87	110,000.00	-55.8%
Communications		5900	1,063.63	1,000.00	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,087.45	111,000.00	-55.8%
CAPITAL OUTLAY					
Land		6100	25,000.00	25,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,805.00	363,000.00	675.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,805.00	388,000.00	440.4%
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					
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			431,120.67	499,000.00	15.7%

7,756

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%

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)					
			0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	2,019,034.02	1,520,034.02
Total, Restricted Balance		2,019,034.02	1,520,034.02

7.7.59

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	2,094,988.92	1,375,000.00	-34.4%
5) TOTAL, REVENUES			2,094,988.92	1,375,000.00	-34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	107,809.35	111,641.00	3.6%
3) Employee Benefits		3000-3999	42,623.50	42,192.00	-1.0%
4) Books and Supplies		4000-4999	1,502.05	300.00	-80.0%
5) Services and Other Operating Expenditures		5000-5999	111,283.36	57,700.00	-48.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			263,218.26	211,833.00	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,831,770.66	1,163,167.00	-36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	680,000.00	650,000.00	-4.4%
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			(680,000.00)	(650,000.00)	-4.4%

7.7.60

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,151,770.66	513,167.00	-55.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	292,822.35	1,444,593.01	393.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,822.35	1,444,593.01	393.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,822.35	1,444,593.01	393.3%
2) Ending Balance, June 30 (E + F1e)			1,444,593.01	1,957,760.01	35.5%
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	1,444,593.01	1,957,760.01	35.5%
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	1,457,820.36		
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	6,515.48		
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			1,464,335.84		
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	19,742.83		
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			19,742.83		
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)			1,444,593.01		

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	9,319.54	5,000.00	-46.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,085,669.38	1,370,000.00	-34.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,094,988.92	1,375,000.00	-34.4%
TOTAL, REVENUES			2,094,988.92	1,375,000.00	-34.4%

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	101,423.32	103,785.00	2.3%
Clerical, Technical and Office Salaries		2400	6,386.03	7,856.00	23.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			107,809.35	111,641.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,098.05	12,735.00	-20.9%
OASDI/Medicare/Alternative		3301-3302	7,850.91	8,070.00	2.8%
Health and Welfare Benefits		3401-3402	16,812.51	18,749.00	11.5%
Unemployment Insurance		3501-3502	52.04	53.00	1.8%
Workers' Compensation		3601-3602	966.65	1,333.00	37.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	843.34	1,252.00	48.5%
TOTAL, EMPLOYEE BENEFITS			42,623.50	42,192.00	-1.0%
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	597.00	300.00	-49.7%
Noncapitalized Equipment		4400	905.05	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,502.05	300.00	-80.0%

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	1,501.85	2,700.00	79.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,781.51	55,000.00	-49.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,283.36	57,700.00	-48.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			263,218.26	211,833.00	-19.5%

7,765

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	680,000.00	650,000.00	-4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			680,000.00	650,000.00	-4.4%
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)			(680,000.00)	(650,000.00)	-4.4%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,444,593.01	1,957,760.01
Total, Restricted Balance		1,444,593.01	1,957,760.01

7.7.67

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	24,274.13	18,000.00	-25.8%
5) TOTAL, REVENUES			24,274.13	18,000.00	-25.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,447.07	0.00	-100.0%
6) Capital Outlay		6000-6999	913,025.60	883,278.00	-3.3%
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			954,472.67	883,278.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(930,198.54)	(865,278.00)	-7.0%
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)			(930,198.54)	(865,278.00)	-7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,549,615.64	1,619,417.10	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,615.64	1,619,417.10	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,615.64	1,619,417.10	-36.5%
2) Ending Balance, June 30 (E + F1e)			1,619,417.10	754,139.10	-53.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,619,417.10	914,139.10	-43.6%
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	(160,000.00)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,904,348.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,814.32		
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			1,906,162.98		
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	286,745.88		
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			286,745.88		
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)			1,619,417.10		

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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,274.13	18,000.00	-25.8%
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			24,274.13	18,000.00	-25.8%
TOTAL, REVENUES			24,274.13	18,000.00	-25.8%

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%

77.72

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	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	41,447.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,447.07	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	600,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	313,025.60	883,278.00	182.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			913,025.60	883,278.00	-3.3%
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			954,472.67	883,278.00	-7.5%

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	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%

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)					
			0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	1,619,417.10	914,139.10
Total, Restricted Balance		1,619,417.10	914,139.10

7,7.75

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	130,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	320,043.18	2,000.00	-99.4%
5) TOTAL, REVENUES			450,043.18	2,000.00	-99.6%
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	5,700.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	43,120.72	0.00	-100.0%
6) Capital Outlay		6000-6999	385,120.03	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			433,940.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,102.38	2,000.00	-87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000.00	0.00	-100.0%

7.7.76

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,102.38	2,000.00	-89.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,781.94	230,884.32	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,781.94	230,884.32	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,781.94	230,884.32	8.5%
2) Ending Balance, June 30 (E + F1e)			230,884.32	232,884.32	0.9%
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	230,893.32	232,893.32	0.9%
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	(9.00)	(9.00)	0.0%

77.77

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	182,021.60		
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	46,862.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			230,884.32		
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)			230,884.32		

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	130,000.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			130,000.00	0.00	-100.0%
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	(150.55)	2,000.00	-1428.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	320,193.73	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			320,043.18	2,000.00	-99.4%
TOTAL, REVENUES			450,043.18	2,000.00	-99.6%

77.79

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	118.25	0.00	-100.0%
Noncapitalized Equipment		4400	5,581.80	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,700.05	0.00	-100.0%

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	42,177.54	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	943.18	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,120.72	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	14,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	362,979.28	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	7,540.75	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			385,120.03	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					
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			433,940.80	0.00	-100.0%

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	2,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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)					
			2,000.00	0.00	-100.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	130,000.00	130,000.00
9010	Other Restricted Local	100,893.32	102,893.32
Total, Restricted Balance		230,893.32	232,893.32

7.7.84

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	5,832,256.27	5,640,000.00	-3.3%
5) TOTAL, REVENUES			5,832,256.27	5,640,000.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	464.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	32,120.50	75,575.00	135.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,071,827.93	8,624,754.00	6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,104,412.55	8,700,329.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,272,156.28)	(3,060,329.00)	34.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	680,000.00	650,000.00	-4.4%
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			680,000.00	650,000.00	-4.4%

7.7.85

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,592,156.28)	(2,410,329.00)	51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,154,642.49	13,562,486.21	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,154,642.49	13,562,486.21	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,154,642.49	13,562,486.21	-10.5%
2) Ending Balance, June 30 (E + F1e)			13,562,486.21	11,152,157.21	-17.8%
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	13,562,486.21	11,152,157.21	-17.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,539,603.12		
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	3,019,123.43		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,259.66		
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			13,567,986.21		
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	5,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,500.00		
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)			13,562,486.21		

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	5,357,366.56	5,450,000.00	1.7%
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	130,635.43	90,000.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	344,254.28	100,000.00	-71.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,832,256.27	5,640,000.00	-3.3%
TOTAL, REVENUES			5,832,256.27	5,640,000.00	-3.3%

77.88

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	464.12	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			464.12	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	32,120.50	75,575.00	135.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,120.50	75,575.00	135.3%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	7,176,827.93	7,694,754.00	7.2%
Other Debt Service - Principal		7439	895,000.00	930,000.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,071,827.93	8,624,754.00	6.9%
TOTAL, EXPENDITURES			8,104,412.55	8,700,329.00	7.4%

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	680,000.00	650,000.00	-4.4%
(a) TOTAL, INTERFUND TRANSFERS IN			680,000.00	650,000.00	-4.4%
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%

7791

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)					
			680,000.00	650,000.00	-4.4%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	13,562,486.21	11,152,157.21
Total, Restricted Balance		13,562,486.21	11,152,157.21

7,793

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	23,916.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,988,897.28	0.00	-100.0%
5) TOTAL, REVENUES			2,012,813.84	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,840,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,840,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			172,813.84	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)			172,813.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,412.67	1,587,226.51	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,412.67	1,587,226.51	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,412.67	1,587,226.51	12.2%
2) Ending Balance, June 30 (E + F1e)			1,587,226.51	1,587,226.51	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	1,587,226.51	1,587,226.51	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	1,585,809.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,416.79		
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			1,587,226.52		
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)			1,587,226.52		

77.96

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	23,916.56	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,916.56	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,918,687.50	0.00	-100.0%
Unsecured Roll		8612	28,747.34	0.00	-100.0%
Prior Years' Taxes		8613	(472.25)	0.00	-100.0%
Supplemental Taxes		8614	33,781.75	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,152.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,988,897.28	0.00	-100.0%
TOTAL, REVENUES			2,012,813.84	0.00	-100.0%

77,977

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,045,101.60	0.00	-100.0%
Other Debt Service - Principal		7439	794,898.40	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,840,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,840,000.00	0.00	-100.0%

77.98

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	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%

77.99

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,587,226.51	1,587,226.51
Total, Restricted Balance		1,587,226.51	1,587,226.51

7.7.100

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	76.85	70.00	-8.9%
5) TOTAL, REVENUES			76.85	70.00	-8.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76.85	70.00	-8.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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%

77.101

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			76.85	70.00	-8.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,574.49	6,651.34	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,574.49	6,651.34	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,574.49	6,651.34	1.2%
2) Ending Net Position, June 30 (E + F1e)			6,651.34	6,721.34	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,651.34	6,721.34	1.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,645.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6.30		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			6,651.34		
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)			6,651.34		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	76.85	70.00	-8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76.85	70.00	-8.9%
TOTAL, REVENUES			76.85	70.00	-8.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

7.7.105

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 - b + c - d + e)					
			0.00	0.00	0.0%

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

7.7.107

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	1,864.76	2,000.00	7.3%
5) TOTAL, REVENUES			1,864.76	2,000.00	7.3%
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	3,200.00	2,000.00	-37.5%
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			3,200.00	2,000.00	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,335.24)	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%

77.108

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,335.24)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	161,332.42	159,997.18	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,332.42	159,997.18	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,332.42	159,997.18	-0.8%
2) Ending Net Position, June 30 (E + F1e)			159,997.18	159,997.18	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	159,997.18	159,997.18	0.0%

7.7.109

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	159,845.21		
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	151.97		
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			159,997.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

7,7110

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)			159,997.18		

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	3,200.00	2,000.00	-37.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,200.00	2,000.00	-37.5%
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			3,200.00	2,000.00	-37.5%

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%

7,7.114

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

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)	6,424.74	6,409.89	6,424.50	6,494.96	6,494.96	6,494.96
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)	6,424.74	6,409.89	6,424.50	6,494.96	6,494.96	6,494.96
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	24.13	23.76	23.76	27.06	27.06	27.06
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	2.93	2.93	2.93			
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)	27.06	26.69	26.69	27.06	27.06	27.06
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	6,451.80	6,436.58	6,451.19	6,522.02	6,522.02	6,522.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

77.116

	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	38,662,548.00		38,662,548.00			38,662,548.00
Work in Progress	13,052,832.00	(2,270,610.00)	10,782,222.00			10,782,222.00
Total capital assets not being depreciated	51,715,380.00	(2,270,610.00)	49,444,770.00	0.00	0.00	49,444,770.00
Capital assets being depreciated:						
Land Improvements	2,867,181.00	92,417.00	2,959,598.00			2,959,598.00
Buildings	152,229,724.00	1,877,585.00	154,107,309.00			154,107,309.00
Equipment	4,716,255.00	(55,572.00)	4,660,683.00			4,660,683.00
Total capital assets being depreciated	159,813,160.00	1,914,430.00	161,727,590.00	0.00	0.00	161,727,590.00
Accumulated Depreciation for:						
Land Improvements	(1,429,683.00)	(472,593.00)	(1,902,276.00)			(1,902,276.00)
Buildings	(23,356,981.00)	(6,183,149.00)	(29,540,130.00)			(29,540,130.00)
Equipment	(2,553,906.00)	(221,432.00)	(2,775,338.00)			(2,775,338.00)
Total accumulated depreciation	(27,340,570.00)	(6,877,174.00)	(34,217,744.00)	0.00	0.00	(34,217,744.00)
Total capital assets being depreciated, net	132,472,590.00	(4,962,744.00)	127,509,846.00	0.00	0.00	127,509,846.00
Governmental activity capital assets, net	184,187,970.00	(7,233,354.00)	176,954,616.00	0.00	0.00	176,954,616.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

7.7.117

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I 84,027 3010 8290	Title I Grants to Local Agencies 84,010A 3185 8290	PL94-142 84,027 3310 8181	Federal PPPIP 84,174 3315 8182	State PPPIP 84,27 3320 8182	Federal Mental Health 3327 8182	Vocational Education 84,048 3550 8290
1. Prior Year Carryover	515,589.45	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	927,452.00	200,000.00	995,436.00	27,851.00	82,222.00	116,463.00	36,196.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	927,452.00	200,000.00	995,436.00	27,851.00	82,222.00	116,463.00	36,196.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,443,041.45	200,000.00	995,436.00	27,851.00	82,222.00	116,463.00	36,196.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	53,679.45	0.00				0.00	
6. Cash Received in Current Year	1,012,090.00	70,000.00	995,436.00	27,851.00	82,222.00	67,003.56	12,442.73
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,065,769.45	70,000.00	995,436.00	27,851.00	82,222.00	67,003.56	12,442.73
EXPENDITURES							
9. Donor-Authorized Expenditures	1,143,616.24	20,969.72	995,436.00	27,851.00	82,222.00	116,463.00	35,111.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,143,616.24	20,969.72	995,436.00	27,851.00	82,222.00	116,463.00	35,111.73
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)	(77,846.79)	49,030.28	0.00	0.00	0.00	(49,459.44)	(22,669.00)
a. Unearned Revenue		49,030.28					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	299,425.21	179,030.28	0.00	0.00	0.00	0.00	1,084.27
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,143,616.24	20,969.72	995,436.00	27,851.00	82,222.00	116,463.00	35,111.73

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II	Title III	McKinney-Vento Homeless	Transition Partnership (TPP)	Quality Improvement	TOTAL
AWARD						
1. Prior Year Carryover	44,532.35	30,523.22	0.00	0.00	1,211.80	591,856.82
2. a. Current Year Award	90,710.00	75,643.00	14,216.00	48,322.00		2,614,511.00
b. Transferability (NCLB)						0.00
c. Other Adjustments	1,004.00	4,348.00				5,352.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	91,714.00	79,991.00	14,216.00	48,322.00	0.00	2,619,863.00
3. Required Matching Funds/Other				23,360.00		23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	136,246.35	110,514.22	14,216.00	71,682.00	1,211.80	3,235,079.82
REVENUES						
5. Unearned Revenue Deferred from Prior Year	15,080.35	19,016.22	0.00		1,211.80	88,987.82
6. Cash Received in Current Year	56,509.00	35,420.00	1,715.70	17,452.90		2,378,142.89
7. Contributed Matching Funds				23,360.00		23,360.00
8. Total Available (sum lines 5, 6, & 7)	71,589.35	54,436.22	1,715.70	40,812.90	1,211.80	2,490,490.71
EXPENDITURES						
9. Donor-Authorized Expenditures	85,158.52	50,489.95	14,216.00	58,702.16		2,630,236.32
10. Non Donor-Authorized Expenditures						803,358.35
11. Total Expenditures (lines 9 & 10)	85,158.52	50,489.95	14,216.00	58,702.16	0.00	3,433,594.67
12. Amounts Included in Line 6 above for Prior Year Adjustments				(0.70)		(0.70)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,569.17)	3,946.27	(12,500.30)	(17,889.96)	1,211.80	(139,746.31)
a. Unearned Revenue		3,946.27			1,211.80	54,188.35
b. Accounts Payable						0.00
c. Accounts Receivable	13,569.17		12,500.30	17,889.96		193,934.66
14. Unused Grant Award Calculation (line 4 minus line 9)	51,087.83	60,024.27	0.00	12,979.84	1,211.80	604,843.50
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	85,158.52	50,489.95	14,216.00	35,342.86	0.00	2,606,877.02

STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ASES	State Preschool	Workability	Ag Incentive	Specialized Secondary Programs	Child Development	Child Development PCOE Contract
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00			
2. a. Current Year Award	378,000.00	2,461.00	67,074.00	13,709.00	50,000.00	208,258.00	47,932.49
b. Other Adjustments						(788.00)	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	378,000.00	2,461.00	67,074.00	13,709.00	50,000.00	207,470.00	47,932.49
3. Required Matching Funds/Other						12,343.87	748.95
4. Total Available Award	378,000.00	2,461.00	67,074.00	13,709.00	50,000.00	219,813.87	48,681.44
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00		0.00				
6. Cash Received in Current Year	340,200.00	1,230.00	50,306.00	13,709.00	45,000.00	192,514.00	39,602.90
7. Contributed Matching Funds						12,343.87	
8. Total Available (sum lines 5, 6, & 7)	340,200.00	1,230.00	50,306.00	13,709.00	45,000.00	204,857.87	39,602.90
EXPENDITURES							
9. Donor-Authorized Expenditures	363,609.74		67,074.00	13,419.71	46,110.74	206,887.58	48,681.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	363,609.74	0.00	67,074.00	13,419.71	46,110.74	206,887.58	48,681.44
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)	(23,409.74)	1,230.00	(16,768.00)	289.29	(1,110.74)	(2,029.71)	(9,078.54)
a. Unearned Revenue		1,230.00					
b. Accounts Payable				289.29			
c. Accounts Receivable	23,409.74		16,768.00		1,110.74	2,029.71	9,078.54
14. Unused Grant Award Calculation (line 4 minus line 9)	14,390.26	2,461.00	0.00	289.29	3,889.26	12,926.29	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	363,609.74	0.00	67,074.00	13,419.71	46,110.74	194,543.71	48,681.44

7.7.120

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Instructional Materials 12-6144 8590	Facility Renovation 12-6145 8590	TOTAL
AWARD			
1. Prior Year Carryover	902.00	2,862.58	3,764.58
2. a. Current Year Award			767,434.49
b. Other Adjustments		(2,862.58)	(3,650.58)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(2,862.58)	763,783.91
3. Required Matching Funds/Other			13,092.82
4. Total Available Award (sum lines 1, 2c, & 3)	902.00	0.00	780,641.31
REVENUES			
5. Unearned Revenue Deferred from Prior Year	902.00		902.00
6. Cash Received in Current Year			682,561.90
7. Contributed Matching Funds			12,343.87
8. Total Available (sum lines 5, 6, & 7)	902.00	0.00	695,807.77
EXPENDITURES			
9. Donor-Authorized Expenditures	902.00		746,685.21
10. Non Donor-Authorized Expenditures		13,000.00	13,000.00
11. Total Expenditures (lines 9 & 10)	902.00	13,000.00	759,685.21
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(50,877.44)
a. Unearned Revenue			1,230.00
b. Accounts Payable			289.29
c. Accounts Receivable			52,396.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	33,956.10
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	902.00	0.00	734,341.34

77.121

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	PBIS Bullying Prevention	Community Development Block Grant	Ed Tech Voucher	TOTAL
1. Prior Year Carryover	0.00		424.25	424.25
2. a. Current Year Award	10,000.00		137,651.30	147,651.30
b. Other Adjustments		(4,307.09)	(424.25)	(4,731.34)
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	(4,307.09)	137,227.05	142,919.96
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	(4,307.09)	137,651.30	143,344.21
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00			0.00
6. Cash Received in Current Year	5,980.98		0.00	5,980.98
7. Contributed Matching Funds		4,406.84		4,406.84
8. Total Available (sum lines 5, 6, & 7)	5,980.98	4,406.84	0.00	10,387.82
EXPENDITURES				
9. Donor-Authorized Expenditures	10,000.00	4,406.84	0.00	14,406.84
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	10,000.00	4,406.84	0.00	14,406.84
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)	(4,019.02)	0.00	0.00	(4,019.02)
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	4,019.02			4,019.02
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(8,713.93)	137,651.30	128,937.37
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,000.00	0.00	0.00	10,000.00

7.7.122

FEDERAL PROGRAM NAME	Medi-Cal Billing	National School Lunch Program	TOTAL
FEDERAL CATALOG NUMBER	93.778		
RESOURCE CODE	5640		
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)		Fund 13	
AWARD			
1. Prior Year Restricted Ending Balance	141,154.48	220,243.38	361,397.86
2. a. Current Year Award	78,790.93	1,717,974.94	1,796,765.87
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	78,790.93	1,717,974.94	1,796,765.87
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	219,945.41	1,938,218.32	2,158,163.73
REVENUES			
5. Cash Received in Current Year	78,790.93	1,558,976.10	1,637,767.03
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	158,998.84	158,998.84
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	158,998.84	158,998.84
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	78,790.93	1,717,974.94	1,796,765.87
EXPENDITURES			
10. Donor-Authorized Expenditures	97,273.97	1,691,755.65	1,789,029.62
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	97,273.97	1,691,755.65	1,789,029.62
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	122,671.44	246,462.67	369,134.11

7.7.123

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Mandated Costs 20 8550	CAHSEE 55	GATE 140	K-12 IMFRP 156	Deferred Maintenance 205	PAR 271	Staff Development Math 294
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	0.00	16,104.80	1,043.95	101,656.89	1,956,712.84	23,749.17	13,986.46
b. Other Adjustments	217,259.00	0.00	15,000.00	150,000.00		3,141.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	15,000.00	150,000.00	0.00	3,141.00	0.00
3. Required Matching Funds/Other	217,259.00						
4. Total Available Award (sum lines 1, 2c, & 3)	(180,869.63)						
REVENUES	36,389.37	16,104.80	16,043.95	251,656.89	1,956,712.84	26,890.17	13,986.46
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments	217,259.00		15,000.00	150,000.00		3,141.00	
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)	217,259.00	0.00	15,000.00	150,000.00	0.00	3,141.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	36,389.37	16,104.80	10,431.42	144,219.15	635,797.42	12,180.60	1,235.07
12. Total Expenditures (line 10 plus line 11)							
RESTRICTED ENDING BALANCE	36,389.37	16,104.80	10,431.42	144,219.15	635,797.42	12,180.60	1,235.07
13. Current Year (line 4 minus line 10)	0.00	0.00	5,612.53	107,437.74	1,320,915.42	14,709.57	12,751.39

7,7,124

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

STATE PROGRAM NAME	Professional Dev. Block Grant	School & Library Improvement	School Safety	Art & Music Block Grant	EIA Unrestricted	State Lottery - Non Prop 20	Education Protection Account
RESOURCE CODE	393	395	405	760	791	1100	1400
REVENUE OBJECT						8560	8012
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	51,274.70	63,975.29	15,060.57	232.56	0.00	50,000.17	7,150.38
2. a. Current Year Award		42,857.00	65,152.00	10,000.00	566,126.00	832,753.74	7,159,074.00
b. Other Adjustments	2,550.00						47,062.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,550.00	42,857.00	65,152.00	10,000.00	566,126.00	832,753.74	7,206,136.00
3. Required Matching Funds/Other						(756,805.51)	199.28
4. Total Available Award (sum lines 1, 2c, & 3)	53,824.70	106,832.29	80,212.57	10,232.56	566,126.00	125,948.40	7,213,485.66
REVENUES							
5. Cash Received in Current Year		42,857.00	65,152.00	10,000.00	566,126.00	749,940.30	7,207,103.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,550.00	0.00	0.00	0.00	0.00	82,813.44	(967.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	2,550.00	0.00	0.00	0.00	0.00	82,813.44	(967.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,550.00	42,857.00	65,152.00	10,000.00	566,126.00	832,753.74	7,206,136.00
EXPENDITURES							
10. Donor-Authorized Expenditures	36,766.06	67,856.70	35,622.34	5,377.47	265,416.13	75,413.43	7,160,089.76
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	36,766.06	67,856.70	35,622.34	5,377.47	265,416.13	75,413.43	7,160,089.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	17,058.64	38,975.59	44,590.23	4,855.09	300,709.87	50,534.97	53,395.90

77.125

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Lottery Prop 20	Special Education	Prop 98 Mental Health	EIA	Transportation	Special Ed Transportation	Common Core
	6300	6500	6512	7091	7230	7240	7405
	8560	Various	8590	8311	8311	8980	
1. Prior Year Restricted Ending Balance	271,961.83	0.00	542,519.42	334,393.51	15,592.40	0.00	
2. a. Current Year Award	198,810.00	3,048,522.00	379,468.00			0.00	1,325,952.00
b. Other Adjustments	3,397.38	40,854.00	1,448.00		(15,592.40)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	202,207.38	3,089,376.00	380,916.00	0.00	(15,592.40)	0.00	1,325,952.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	474,169.21	3,089,376.00	923,435.42	334,393.51	0.00	0.00	1,325,952.00
REVENUES							
5. Cash Received in Current Year	101,526.31	2,099,663.02	281,944.00			0.00	1,325,952.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	100,681.07	989,712.98	98,972.00	0.00	(15,592.40)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	100,681.07	989,712.98	98,972.00	0.00	(15,592.40)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	202,207.38	3,089,376.00	380,916.00	0.00	(15,592.40)	0.00	1,325,952.00
EXPENDITURES							
10. Donor-Authorized Expenditures	311,719.41	3,089,376.00	337,093.01	193,615.02			717,144.37
11. Non Donor-Authorized Expenditures		2,417,772.62				757,275.59	
12. Total Expenditures (line 10 plus line 11)	311,719.41	5,507,148.62	337,093.01	193,615.02	0.00	757,275.59	717,144.37
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	162,449.80	0.00	586,342.41	140,778.49	0.00	0.00	608,807.63

7,7125

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

STATE PROGRAM NAME	Routine Repair & Maintenance	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	3,465,414.94
2. a. Current Year Award		14,014,114.74
b. Other Adjustments		79,718.98
c. Adj Curr Yr Award (sum lines 2a & 2b)		
3. Required Matching Funds/Other	0.00	14,093,833.72
4. Total Available Award (sum lines 1, 2c, & 3)		(937,475.86)
REVENUES	0.00	16,621,772.80
5. Cash Received in Current Year		12,835,663.63
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,258,170.09
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,258,170.09
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	14,093,833.72
EXPENDITURES		
10. Donor-Authorized Expenditures		13,151,847.53
11. Non Donor-Authorized Expenditures	900,669.16	4,075,717.37
12. Total Expenditures (line 10 plus line 11)	900,669.16	17,227,564.90
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	3,469,925.27

7,7126

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Lowe's	Tutorial	E-Rate	Deferred Maintenance	PCOE PBIS	RDA Funds - Facilities	Peer Mentor Program
105		107	110	205	9012	9030	9031
8699			8699		8699	8625	8699
1. Prior Year Restricted Ending Balance	1,524.66	29,971.15	10,000.00	1,956,712.84	0.00	0.00	0.00
2. a. Current Year Award			56,161.34	0.00	50,000.00	126,183.52	7,010.00
b. Other Adjustments							(5,651.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	56,161.34	0.00	50,000.00	126,183.52	1,359.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,524.66	29,971.15	66,161.34	1,956,712.84	50,000.00	126,183.52	1,359.00
REVENUES							
5. Cash Received in Current Year			55,408.63	0.00	17,378.65	126,183.52	7,010.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	752.71	0.00	32,621.35	0.00	(5,651.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	752.71	0.00	32,621.35	0.00	(5,651.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	56,161.34	0.00	50,000.00	126,183.52	1,359.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	7,277.52	635,797.42	50,000.00		1,359.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	7,277.52	635,797.42	50,000.00	0.00	1,359.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,524.66	29,971.15	58,883.82	1,320,915.42	0.00	126,183.52	0.00

7.7.127

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

LOCAL PROGRAM NAME	UAI Broadband Support	Placer Community Foundation	Kaiser/Heal	UAI - Sheridan	Project FIT KIDS!	CEMEX	UAI - Coppin
RESOURCE CODE	9108	9325	9580	9581	9585	9586	9587
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	1,799.53	195.81	0.00	77.55	160.73
2. a. Current Year Award	15,000.00	1,600.00			17,199.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,000.00	1,600.00	0.00	0.00	17,199.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	15,000.00	1,600.00	1,799.53	195.81	17,199.00	77.55	160.73
REVENUES							
5. Cash Received in Current Year	15,000.00	1,600.00			17,199.00		
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)	15,000.00	1,600.00	0.00	0.00	17,199.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,600.00	0.00	76.78	17,199.00	77.55	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	1,600.00	0.00	76.78	17,199.00	77.55	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	15,000.00	0.00	1,799.53	119.03	0.00	0.00	160.73

77.128

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

LOCAL PROGRAM NAME	Gayle Frisbee Scholarship	Judith McCartney Scholarship	Gary Vincent Scholarship	SIG Safety Credits	Bray Living Trust	ERIA	Parent Participation Preschool
RESOURCE CODE	9622	9623	9624	9645	9833	9849	11-9583
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,677.00	12,633.00	1,031.00	0.00	58,482.49	0.00	77,203.78
2. a. Current Year Award	1,021.00	400.00	1,021.00	12,217.00	1,771.06		96,218.08
b. Other Adjustments						25,662.31	
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,021.00	400.00	1,021.00	12,217.00	1,771.06	25,662.31	96,218.08
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,698.00	13,033.00	2,052.00	12,217.00	60,253.55	25,662.31	173,421.86
REVENUES							
5. Cash Received in Current Year	1,021.00	400.00	1,021.00	12,217.00	1,771.06	25,662.31	96,218.08
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)	1,021.00	400.00	1,021.00	12,217.00	1,771.06	25,662.31	96,218.08
EXPENDITURES							
10. Donor-Authorized Expenditures	300.00	1,700.00	250.00	0.00	42,593.63	10,511.08	129,568.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	300.00	1,700.00	250.00	0.00	42,593.63	10,511.08	129,568.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,398.00	11,333.00	1,802.00	12,217.00	17,659.92	15,151.23	43,853.12

7.7.129

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	2,152,469.54
2. a. Current Year Award	385,802.00
b. Other Adjustments	20,011.31
c. Adj Curr Yr Award (sum lines 2a & 2b)	405,813.31
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,558,282.85
REVENUES	
5. Cash Received in Current Year	378,090.25
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	27,723.06
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	27,723.06
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	405,813.31
EXPENDITURES	
10. Donor-Authorized Expenditures	898,310.72
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	898,310.72
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,659,972.13

7.7.130

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)	EDI No
1000 - Certificated Salaries	24,830,747.65	301	0.00	303	24,830,747.65	305	296,044.67		307	24,534,702.98	309
2000 - Classified Salaries	6,657,359.01	311	30,769.12	313	6,626,589.89	315	904,177.56		317	5,722,412.33	319
3000 - Employee Benefits (Excluding 3800)	10,079,628.45	321	205,731.64	323	9,873,896.81	325	442,053.18		327	9,431,843.63	329
4000 - Books, Supplies Equip Replace. (6500)	2,693,795.11	331	42,728.73	333	2,651,066.38	335	614,745.55		337	2,036,320.83	339
5000 - Services. . . & 7300 - Indirect Costs	4,568,366.77	341	8,386.20	343	4,559,980.57	345	859,054.37		347	3,700,926.20	349
TOTAL					48,542,281.30	365	TOTAL			45,426,205.97	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	EDI No
1. Teacher Salaries as Per EC 41011.	1100	21,164,211.22	379
2. Salaries of Instructional Aides Per EC 41011.	2100	1,378,083.17	380
3. STRS.	3101 & 3102	1,719,201.31	382
4. PERS.	3201 & 3202	228,154.47	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	423,152.39	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,932,847.49	385
7. Unemployment Insurance.	3501 & 3502	13,132.51	390
8. Workers' Compensation Insurance.	3601 & 3602	213,482.94	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	159,662.59	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		29,231,928.09	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		19,597.26	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		29,212,330.83	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.		64.31%	
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)	64.31%
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).	45,426,205.97
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

77.131

	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	15,354,503.97	(785,308.00)	14,569,195.97	607,081.00	794,898.00	14,381,378.97	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	129,575,000.00		129,575,000.00		505,000.00	129,070,000.00	
Capital Leases Payable	22,367.83		22,367.83		17,867.44	4,500.39	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,871,422.31		13,871,422.31		390,000.00	13,481,422.31	
Net OPEB Obligation	618,507.00	224,883.00	843,390.00		383,808.00	459,582.00	
Compensated Absences Payable	136,899.77		136,899.77		7,941.69	128,958.08	
Governmental activities long-term liabilities	159,578,700.88	(560,425.00)	159,018,275.88	607,081.00	2,099,515.13	157,525,841.75	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

7.7.132

	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)	34,996,464.83		34,996,464.83			37,513,013.02
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,327.30		6,327.30			6,451.80
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)	6,451.80		6,451.80	6,522.02		6,522.02
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)			6,451.80			6,522.02
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)	329,771.38		329,771.38	325,447.00		325,447.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	61.20		61.20	0.00		0.00
4. Secured Roll Taxes (Object 8041)	31,730,822.68		31,730,822.68	33,125,466.00		33,125,466.00
5. Unsecured Roll Taxes (Object 8042)	871,821.95		871,821.95	869,320.00		869,320.00
6. Prior Years' Taxes (Object 8043)	73,233.02		73,233.02	(30,908.00)		(30,908.00)
7. Supplemental Taxes (Object 8044)	529,911.60		529,911.60	234,861.00		234,861.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	449,408.91		449,408.91	430,577.00		430,577.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	941,475.34		941,475.34	740,357.00		740,357.00
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)	(9,503,693.99)		(9,503,693.99)	(9,590,459.00)		(9,590,459.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,422,812.09	0.00	25,422,812.09	26,104,661.00	0.00	26,104,661.00
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)	25,422,812.09	0.00	25,422,812.09	26,104,661.00	0.00	26,104,661.00

	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)			454,127.72			485,843.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			454,127.72			485,843.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,595,100.00		14,595,100.00	18,124,786.00		18,124,786.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	110,087.00		110,087.00	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)	14,705,187.00	0.00	14,705,187.00	18,124,786.00	0.00	18,124,786.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	50,839,659.38		50,839,659.38	52,871,608.00		52,871,608.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	180,653.52		180,653.52	160,000.00		160,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			34,996,464.83			37,513,013.02
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0197			1.0109
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			37,513,013.02			37,834,684.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,422,812.09			26,104,661.00
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)			774,216.00			782,642.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			12,544,328.65			12,215,866.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,544,328.65			12,215,866.48
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])			135,393.45			116,317.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,558,205.54			26,220,978.54
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)			12,408,935.20			12,099,548.94
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,558,205.54			
b. State Subventions (Line D8)			12,408,935.20			
c. Less: Excluded Appropriations (Line C23)			454,127.72			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			37,513,013.02			

7.7.134

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

(916) 434-5095
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,507,891.83
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) 39,856,529.18

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,729,402.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	756,019.71
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)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	171,257.70
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)	2,656,680.18
9. Carry-Forward Adjustment (Part IV, Line F)	(578,483.98)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,078,196.20

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,990,508.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,261,223.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,570,308.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	988,801.39
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	31,075.54
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)	329,454.29
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)	5,272.00
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)	704,670.13
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,359,369.33
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)	176,821.08
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	241,889.02
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,606,451.65
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)	48,265,844.71

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)

5.50%

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/aclic)

(Line A10 divided by Line B18)

4.31%

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>2,656,680.18</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>404,080.53</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 (7.54%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.54%) times Part III, Line B18); zero if positive	<u>(578,483.98)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(578,483.98)</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>4.31%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-289,241.99) is applied to the current year calculation and the remainder (\$-289,241.99) is deferred to one or more future years:	<u>4.90%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-192,827.99) is applied to the current year calculation and the remainder (\$-385,655.99) is deferred to one or more future years:	<u>5.10%</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>(578,483.98)</u>

Approved indirect cost rate: 7.54%
Highest rate used in any program: 7.54%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,063,433.37	80,182.87	7.54%
01	3185	19,499.46	1,470.26	7.54%
01	3310	1,612,474.69	121,580.59	7.54%
01	3315	73,645.51	5,552.87	7.54%
01	3320	88,909.89	6,703.80	7.54%
01	3327	113,460.72	3,002.28	2.65%
01	3550	33,439.75	1,671.98	5.00%
01	4035	79,226.33	5,932.19	7.49%
01	4203	49,499.96	989.99	2.00%
01	5630	13,219.40	996.60	7.54%
01	6010	346,295.04	17,314.70	5.00%
01	6500	5,121,023.46	386,125.16	7.54%
01	6512	313,458.29	23,634.72	7.54%
01	6520	63,660.58	3,413.42	5.36%
01	7091	187,975.75	5,639.27	3.00%
01	7370	42,877.76	3,232.98	7.54%
01	9010	133,485.47	5,286.48	3.96%
11	3410	54,586.34	4,115.82	7.54%
11	9010	122,234.74	7,334.00	6.00%
12	6105	240,987.02	14,582.00	6.05%
13	5310	1,606,451.65	85,304.00	5.31%

7.7.139

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	50,000.17		271,961.83	321,962.00
2. State Lottery Revenue	8560	832,753.74		202,207.38	1,034,961.12
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	(756,805.51)	756,805.51		0.00
6. Total Available (Sum Lines A1 through A5)		125,948.40	756,805.51	474,169.21	1,356,923.12
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	360.00	582,158.09		582,518.09
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	14.43	174,647.42		174,661.85
4. Books and Supplies	4000-4999	73,375.94		305,027.91	378,403.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,190.51			1,190.51
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			6,691.50	6,691.50
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		74,940.88	756,805.51	311,719.41	1,143,465.80
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	51,007.52	0.00	162,449.80	213,457.32
D. COMMENTS:					
To Project Lead the Way for software and participation fee, to iSAFE Inc. for subscription package renewal, Aventa distance learning					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,374,659.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,472,166.48
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	23,870.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	314,154.90
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	389,123.70
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	38,360.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				765,508.94
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	0.00
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)				47,136,984.17
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				47,136,984.17

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)		6,409.89
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		6,409.89
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,353.79
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.)	43,717,407.09	6,936.00
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)	43,717,407.09	6,936.00
B. Required effort (Line A.2 times 90%)	39,345,666.38	6,242.40
C. Current year expenditures (Line I.G and Line II.D)	47,136,984.17	7,353.79
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

7.7.143

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	17,465.10	0.00	17,465.10	1,298.82		18,763.92
	1110 Regular Education, K-12	32,316,989.85	3,608,788.77	35,925,778.62	2,671,687.60		38,597,466.22
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	622,140.78	54,974.09	677,114.87	50,354.91		727,469.78
	3300 Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Vocational Education	4,324.79	0.00	4,324.79	321.62		4,646.41
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
	4760 Bilingual	1,321.69	0.00	1,321.69	98.29		1,419.98
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	8,185,279.19	519,316.03	8,704,595.22	647,333.48		9,351,928.70
	6000 Regional Occupational Ctr/Prg (ROC/P)	1,512.03	0.00	1,512.03	112.44		1,624.47
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
Other Costs	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	40,431.92	0.00	40,431.92	3,006.80		43,438.72
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					0.00	0.00
Other Funds	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					358,024.57	358,024.57
	Other Outgo					2,230,607.70	2,230,607.70
	Adult Education, Child Development, Cafeteria, Foundation (JColumn 3 + CAC, line C5) times CAC, line E)		0.00	0.00	150,604.93		150,604.93
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(111,335.82)		(111,335.82)
	Total General Fund and Charter Schools Funds Expenditures	41,189,465.35	4,183,078.89	45,372,544.24	3,413,483.07	2,588,632.27	51,374,659.58

77,144

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	2,190.00	0.00	0.00	0.00	0.00	0.00	0.00			15,275.10	0.00	17,465.10
1110	Regular Education, K-12	25,243,880.35	368,249.54	482,062.19	3,287,049.65	425,080.56	12,439.42	987,479.70			1,510,748.44	0.00	32,316,989.85
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	426,650.09	0.00	0.00	159,593.39	11,982.65	0.00	0.00			23,914.65	0.00	622,140.78
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	4,324.79	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,324.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	1,321.69			0.00	0.00	1,321.69
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	6,311,951.51	815,553.46	0.00	1,724.00	291,985.66	764,064.56	0.00			0.00	0.00	8,185,279.19
6000	ROCP	1,512.03	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,512.03
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services								31,075.54	0.00	9,356.38	0.00	40,431.92
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		31,990,508.77	1,183,803.00	482,062.19	3,448,387.04	729,048.87	776,503.98	988,801.39	31,075.54	0.00	1,559,294.57	0.00	41,189,465.35

* Functions 7100-7199 for goals 8100 and 8500

7.7.145

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	731,326.88	2,712,728.00	164,733.89	3,608,788.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	12,418.93	42,555.16	0.00	54,974.09
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	121,528.06	216,049.29	181,738.68	519,316.03
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		865,273.87	2,971,332.45	346,472.57	4,183,078.89

7.7.146

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)	329,454.29
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)	1,734,674.77
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,460,689.84
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,524,818.90
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	41,189,465.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,183,078.89
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	45,372,544.24
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	176,821.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	241,889.02
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,606,451.65
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,025,161.75
D. Total Direct Charged and Allocated Costs (B3 + C5)		47,397,705.99
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.44%

77.147

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)			358,024.57		358,024.57
Other Outgo (Objects 1000-7999)				2,230,607.70	2,230,607.70
Total Other Costs	0.00	0.00	358,024.57	2,230,607.70	2,588,632.27

7,7.148

	----- 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)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)									
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	146,990.77	0.00	0.00	718,283.09	2,971,332.46	0.00		346,472.57	
3100 Alternative Schools	247.33	247.33		247.33	414.35			155.00	
3200 Continuation Schools	4.20	4.20		4.20	6.50				
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Vocational Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Vocational Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	41.10	41.10		41.10	33.00			171.00	
6000 ROC/P									
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	292.63	292.63	0.00	292.63	453.85	0.00		326.00	

7.7.149

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	0.00	0.00	(111,335.82)				
Other Sources/Uses Detail					0.00	38,360.00		
Fund Reconciliation							11,449.82	38,570.90
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	11,449.82	0.00				
Other Sources/Uses Detail					23,360.00	0.00		
Fund Reconciliation							23,360.00	11,449.82
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	14,562.00	0.00				
Other Sources/Uses Detail					13,000.00	0.00		
Fund Reconciliation							13,178.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	65,304.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							32.90	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				580,000.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000.00	0.00		
Fund Reconciliation							2,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					680,000.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

31 68951 0000C
Form SI

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	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	111,335.82	(111,335.82)	718,360.00	718,360.00	50,020.72	50,020.72

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDPLICATED PUPIL COUNT									820
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	185,228.48	0.00	0.00	0.00	120,463.90	428,836.76	2,703,768.61		3,439,295.75
2000-2999	Classified Salaries	525,197.04	0.00	0.00	0.00	71,714.68	519,797.76	681,388.39		1,798,097.85
3000-3999	Employee Benefits	292,664.46	0.00	0.00	0.00	65,604.55	361,525.22	1,158,233.04		1,877,927.27
4000-4999	Books and Supplies	119,357.67	0.00	0.00	0.00	4,994.65	28,313.81	29,251.56		181,917.99
5000-5999	Services and Other Operating Expenditures	40,370.54	0.00	0.00	0.00	2,270.81	65,139.60	780,259.68		888,040.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,163,716.19	0.00	0.00	0.00	265,048.57	1,403,613.15	5,352,901.28	0.00	8,185,279.19
7310	Transfers of Indirect Costs	523,375.84	0.00	0.00	0.00	0.00	12,710.28	13,926.72		550,012.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	519,316.07								519,316.07
	Total Indirect Costs and PCR Allocations	1,042,691.91	0.00	0.00	0.00	0.00	12,710.28	13,926.72	0.00	1,069,328.91
	TOTAL COSTS	2,206,408.10	0.00	0.00	0.00	265,048.57	1,416,323.43	5,366,828.00	0.00	9,254,608.10
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	120,463.90	31,995.13	53,896.90		206,355.93
2000-2999	Classified Salaries	8,000.23	0.00	0.00	0.00	70,324.98	328,317.09	642,039.13		1,048,681.43
3000-3999	Employee Benefits	4,656.69	0.00	0.00	0.00	65,369.49	172,307.84	404,156.39		646,490.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,672.89	7,397.51	5,713.08		14,763.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,070.81	7,070.95	4,095.90		13,237.66
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,656.92	0.00	0.00	0.00	259,902.07	547,088.52	1,109,901.40	0.00	1,929,548.91
7310	Transfers of Indirect Costs	133,837.26	0.00	0.00	0.00	0.00	1,110.85	1,891.43		136,839.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	133,837.26	0.00	0.00	0.00	0.00	1,110.85	1,891.43	0.00	136,839.54
	TOTAL BEFORE OBJECT 8960	146,494.18	0.00	0.00	0.00	259,902.07	548,199.37	1,111,792.83	0.00	2,066,388.45
8960	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									803,358.35
										1,263,030.10

77,152

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	186,228.48	0.00	0.00	0.00	0.00	396,841.63	2,649,871.71		3,232,939.82
2000-2999	Classified Salaries	517,196.81	0.00	0.00	0.00	1,389.68	191,480.67	39,349.26		749,416.42
3000-3999	Employee Benefits	287,907.77	0.00	0.00	0.00	235.06	189,217.38	754,076.65		1,231,436.86
4000-4999	Books and Supplies	119,357.67	0.00	0.00	0.00	3,321.76	20,916.30	23,538.48		167,134.21
5000-5999	Services and Other Operating Expenditures	40,370.54	0.00	0.00	0.00	200.00	58,068.65	776,163.78		874,802.97
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,151,059.27	0.00	0.00	0.00	5,146.50	858,524.63	4,242,999.88	0.00	6,255,730.28
7310	Transfers of Indirect Costs	389,538.58	0.00	0.00	0.00	0.00	11,599.43	12,035.29		413,173.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	519,316.07	0.00	0.00	0.00	0.00	0.00	0.00		519,316.07
	Total Indirect Costs and PCR Allocations	908,854.65	0.00	0.00	0.00	0.00	11,599.43	12,035.29	0.00	932,489.37
	TOTAL BEFORE OBJECT 8980	2,059,913.92	0.00	0.00	0.00	5,146.50	868,124.06	4,255,035.17	0.00	7,188,219.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	90.00		90.00
2000-2999	Classified Salaries	441,604.99	0.00	0.00	0.00	0.00	0.00	0.00		441,604.99
3000-3999	Employee Benefits	210,238.21	0.00	0.00	0.00	0.00	0.00	2.21		210,240.42
4000-4999	Books and Supplies	105,432.39	0.00	0.00	0.00	0.00	0.00	0.00		105,432.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	220.15		220.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	757,275.59	0.00	0.00	0.00	0.00	0.00	312.36	0.00	757,587.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	757,275.59	0.00	0.00	0.00	0.00	0.00	312.36	0.00	757,587.95
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									803,358.35
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,417,772.62
TOTAL COSTS										
										3,978,718.92

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

7.7.153

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	7,365,356.54	3,918,100.09
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) N/A		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) N/A		
4. Enter any other adjustments, not included in Line 1 (explain below) N/A		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	7,365,356.54	3,918,100.09
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	784.00	
2. Enter any adjustments not included in Line C1 (explain below) N/A		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	784.00	

7,7.154

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

7.7.155

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS

(line (b) minus line (e), zero if negative) _____ 0.00 (f)

7.7.156