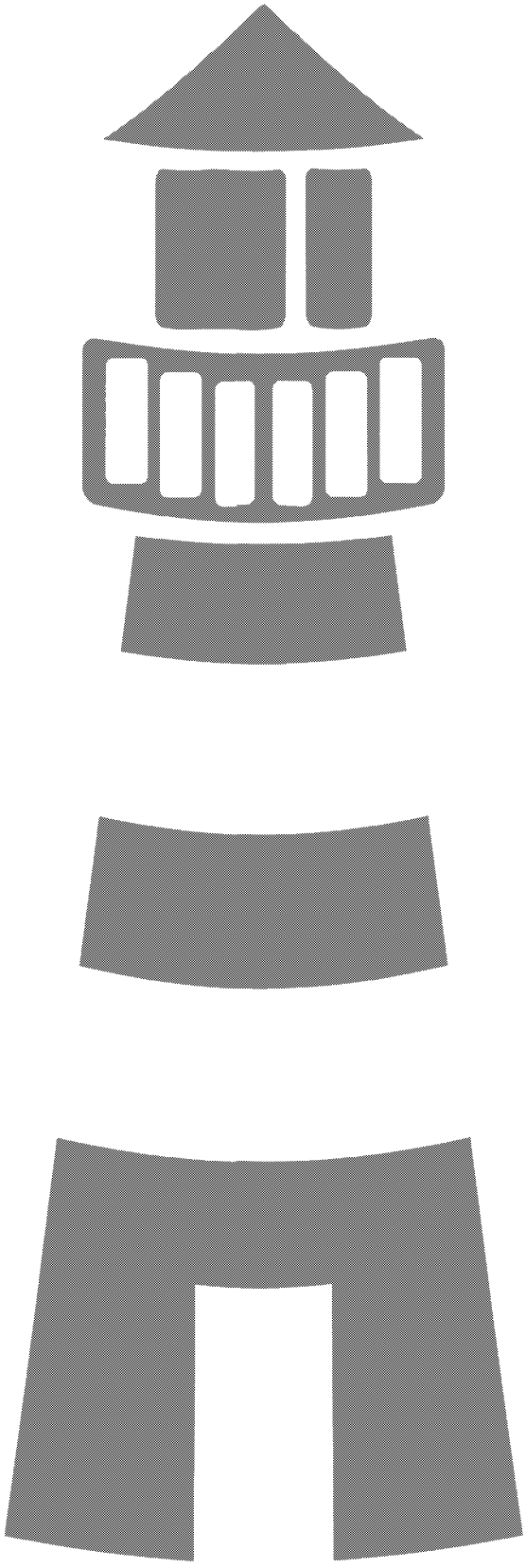


Oceanside Unified School District

Oceanside, California

2013-2014
Unaudited Actuals

For Board Approval
September 9, 2014

Item 5.A

2013-14 Unaudited Actuals
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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2013-14 Unaudited Actuals	2014-15 Budget
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SECTION 1

BUDGET OVERVIEW

Oceanside Unified School District
2013-2014 Unaudited Actuals
General Fund Summary

	Unrestricted	Restricted	Total Fund
Revenues			
Revenue Limit	123,458,694	689,385	124,148,079
Federal Revenues	6,644,611	11,002,145	17,646,756
State Revenues	3,183,524	6,354,130	9,537,654
Local Revenues	2,537,317	13,832,172	16,369,489
Total Revenue	135,824,146	31,877,832	167,701,978
Expenditures			
Certificated Salaries	68,490,844	19,330,784	87,821,628
Classified Salaries	20,729,674	8,012,997	28,742,671
Employee Benefits	26,433,555	9,657,795	36,091,350
Books & Supplies	3,650,781	3,899,255	7,550,036
Services, Other Operating Exp	9,062,481	6,569,893	15,632,374
Capital Outlay	376,930	191,271	568,201
Other Outgo/Direct/Indirect Costs	(693,578)	2,271,856	1,578,278
Total Expenditures	128,050,687	49,933,851	177,984,538
Other Sources/Uses			
Interfund Transfers In			-
Interfund Transfers Out	15,177		15,177
Other Uses			-
Contributions	(19,954,560)	19,954,560	-
Total Other Sources/Uses	(19,969,737)	19,954,560	(15,177)
Net Change in Fund Balance	(12,196,278)	1,898,541	(10,297,737)
Beginning Fund Balance	25,046,190	2,909,993	27,956,183
Ending Fund Balance	12,849,912	4,808,534	17,658,446
Revolving Cash	80,000		80,000
Stores Inventory	57,109		57,109
Restricted		4,808,534	4,808,534
Other Commitments	125,000		125,000
Other Assignments	2,538,904		2,538,904
Reserve for Economic Uncertainties	10,048,899		10,048,899

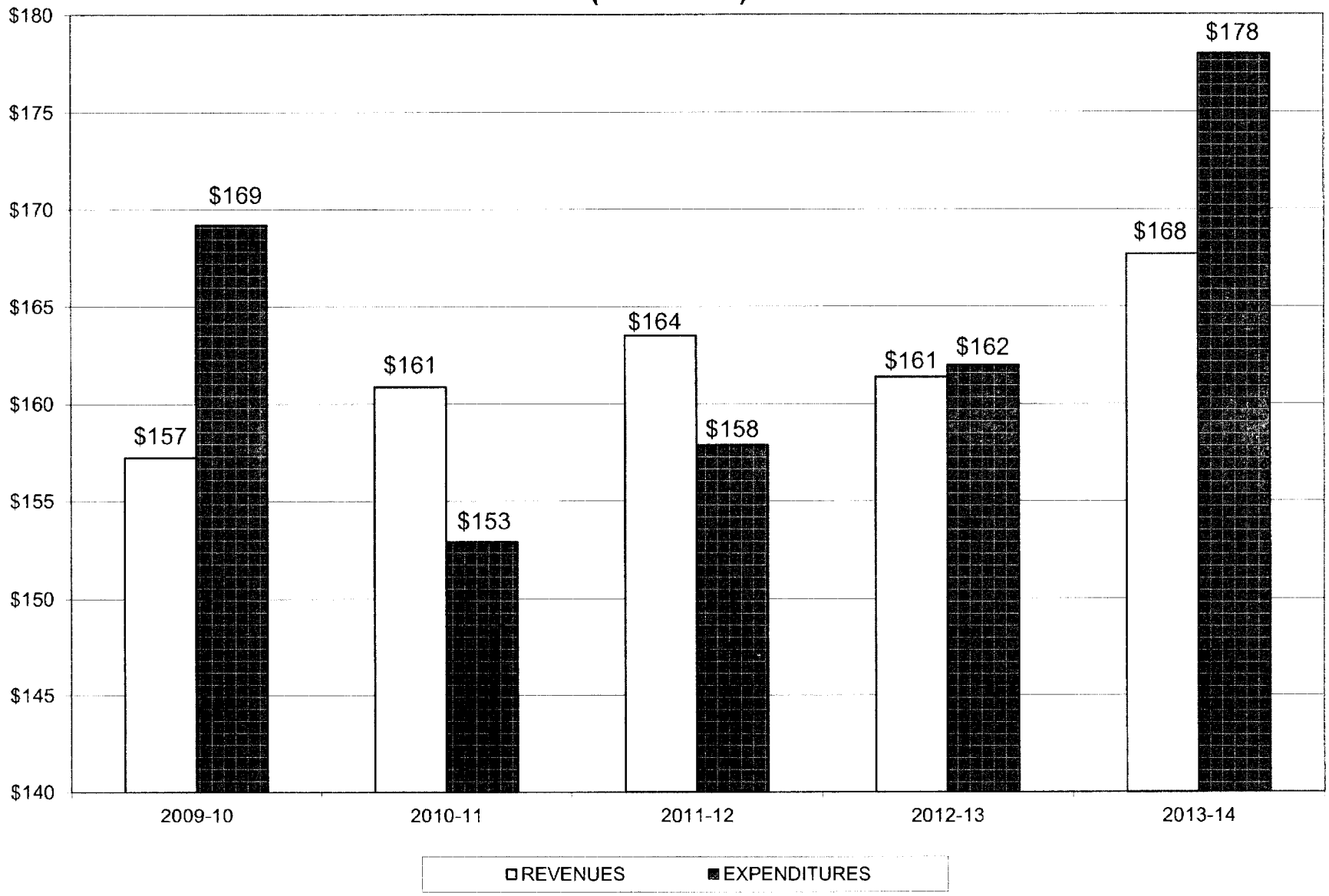
Oceanside Unified School District
2013-2014 Unaudited Actuals
Components of Ending Fund Balance

Nonspendable:		
Stores, Revolving Cash	137,109	
Restricted:	4,808,534	
Committed:		
Band Uniforms	125,000	
Assigned:		
Site Carryover	330,387	
Facility & Field Maintenance	726,024	
Countywide ERP	1,248,615	
2013-14 Bus Purchase	233,878	
	2,538,904	
Unassigned:		
Reserve for Economic Uncertainties	10,048,899	5.65%
Total Ending Fund Balance	17,658,446	

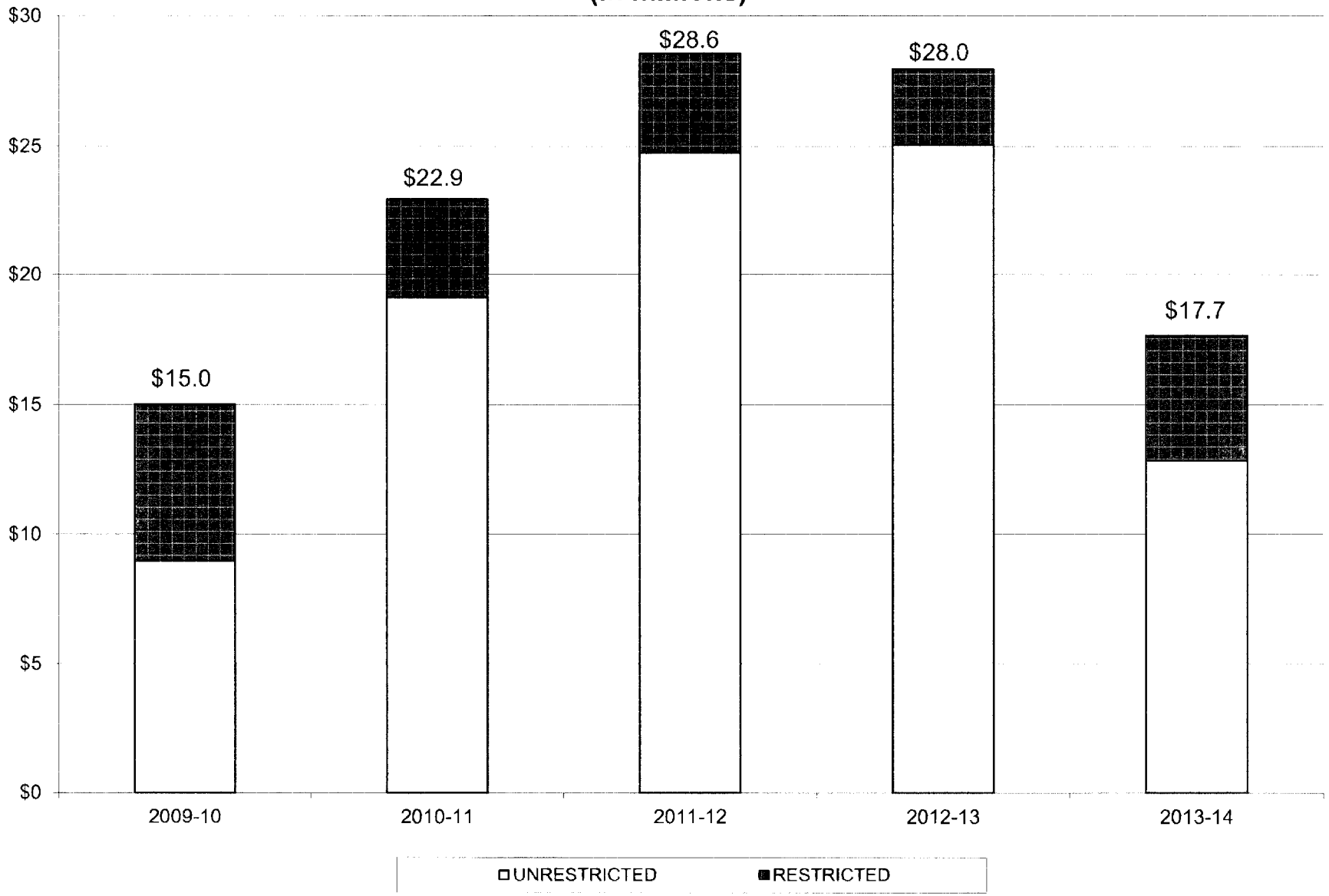
Oceanside Unified School District
2013-2014 Unaudited Actuals
General Fund Comparison

	Unaudited Actuals	Estimated Actuals	Difference
Revenues			
Revenue Limit	124,148,079	123,941,441	206,638
Federal Revenues	17,646,756	17,356,062	290,694
State Revenues	9,537,654	9,530,490	7,164
Local Revenues	16,369,489	15,436,727	932,762
Total Revenue	167,701,978	166,264,720	1,437,258
Expenditures			
Certificated Salaries	87,821,628	87,821,234	394
Classified Salaries	28,742,671	28,338,448	404,223
Employee Benefits	36,091,350	35,949,357	141,993
Books & Supplies	7,550,036	7,225,182	324,854
Services, Other Operating Exp	15,632,374	15,542,129	90,245
Capital Outlay	568,201	775,417	(207,216)
Other Outgo/Direct/Indirect Costs	1,578,278	1,588,425	(10,147)
Total Expenditures	177,984,538	177,240,192	744,346
Other Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	15,177	15,502	(325)
Other Uses	-	-	-
Contributions	-	-	-
Total Other Sources/Uses	(15,177)	(15,502)	325
Net Change in Fund Balance	(10,297,737)	(10,990,974)	693,237
Beginning Fund Balance	27,956,183	27,956,183	-
Ending Fund Balance	17,658,446	16,965,209	693,237
Revolving Cash	80,000	80,000	-
Stores Inventory	57,109	60,502	(3,393)
Restricted	4,808,534	4,472,317	336,217
Other Commitments	125,000	125,000	-
Other Assignments	2,538,904	2,258,391	280,513
Reserve for Economic Uncertainties	10,048,899	9,968,998	79,901

Trend in Revenue and Expenditures
General Fund 2009-10 through 2013-14
(in millions)



Trend in Ending Fund Balance
General Fund 2009-10 through 2013-14
(in millions)



Oceanside Unified School District
2013-14 Unaudited Actuals
Other Funds

	Adult Education	Child Development	Child Nutrition	Deferred Maintenance	Building
Income					
Revenue Limit				694,249	
Federal Revenues	50,375		6,425,059		
State Revenues		911,936	496,688		
Local Revenues	19	180,103	1,612,940	2,430	72,703
Total Income	50,394	1,092,039	8,534,687	696,679	72,703
Expenditures					
Certificated Salaries	54,470	663,409			
Classified Salaries		17,471	3,264,551		34,324
Employee Benefits	7,008	250,738	1,175,369		15,504
Books & Supplies	187	32,539	3,796,606	13,699	51,651
Services, Other Operating Exp	3,907	86,558	114,058	551,894	437,407
Capital Outlay			231,346	57,681	3,394,746
Other Outgo/Direct Support/Indirect Costs		41,503	329,850		
Total Expenditures	65,572	1,092,218	8,911,780	623,274	3,933,632
Interfund Transfers In	15,178				
Interfund Transfers Out					
Other Sources					
Contributions					
Total Other Sources/Uses	15,178	-	-	-	-
Net Change in Fund Balance	-	(179)	(377,093)	73,405	(3,860,929)
Beginning Fund Balance	-	52,590	2,739,511	611,934	22,681,986
Audit Adjustment					
Adjusted Beginning Balance					
Ending Fund Balance	-	52,411	2,362,418	685,339	18,821,057

Oceanside Unified School District
2013-14 Unaudited Actuals
Other Funds

	Capital Facilities	Bond Interest & Redemption	Self Insurance	Private-Purpose Trust Fund
Income				
Revenue Limit				
Federal Revenues				
State Revenues		72,741		
Local Revenues	825,283	7,601,349	4,811,055	5,000
Total Income	825,283	7,674,090	4,811,055	5,000
Expenditures				
Certificated Salaries				
Classified Salaries				
Employee Benefits				
Books & Supplies				
Services, Other Operating Exp	205,462		4,433,788	5,000
Capital Outlay	1,183,875	7,974,180		
Other Outgo/Direct Support/Indirect Costs				
Total Expenditures	1,389,337	7,974,180	4,433,788	5,000
Interfund Transfers In				
Interfund Transfers Out				
Other Sources				
Contributions				
Total Other Sources/Uses	-	-	-	-
Net Change in Fund Balance	(564,054)	(300,090)	377,267	-
Beginning Fund Balance	3,283,687	6,532,603	848,285	-
Audit Adjustment				
Adjusted Beginning Balance				
Ending Fund Balance	2,719,633	6,232,513	1,225,552	-

SECTION 2

GENERAL FUND

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	123,458,694.61	689,385.00	124,148,079.61	138,489,206.00	649,561.00	139,138,767.00	12.1%
2) Federal Revenue		8100-8299	6,644,610.95	11,002,145.27	17,646,756.22	5,723,429.00	10,520,757.00	16,244,186.00	-7.9%
3) Other State Revenue		8300-8599	3,183,523.70	6,354,129.62	9,537,653.32	3,065,343.00	2,594,340.00	5,659,683.00	-40.7%
4) Other Local Revenue		8600-8799	2,537,317.26	13,832,172.48	16,369,489.74	1,021,674.00	14,143,040.00	15,164,614.00	-7.4%
5) TOTAL, REVENUES			135,824,146.52	31,877,832.37	167,701,978.89	148,299,552.00	27,907,698.00	176,207,250.00	5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,490,844.23	19,330,783.84	87,821,628.07	67,935,915.00	19,201,444.00	87,137,359.00	-0.8%
2) Classified Salaries		2000-2999	20,729,673.92	8,012,997.15	28,742,671.07	20,352,591.00	8,077,856.00	28,430,447.00	-1.1%
3) Employee Benefits		3000-3999	26,433,555.39	9,657,795.00	36,091,350.39	30,784,145.00	9,855,310.00	40,639,455.00	12.6%
4) Books and Supplies		4000-4999	3,650,780.96	3,899,255.07	7,550,036.03	2,921,744.00	5,285,491.00	8,207,235.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	9,062,481.07	6,569,892.77	15,632,373.84	11,029,687.00	6,080,574.00	17,110,261.00	9.5%
6) Capital Outlay		6000-6999	376,930.19	191,271.51	568,201.70	140,000.00	413,380.00	553,380.00	-2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,909.41	1,936,721.52	1,949,630.93	0.00	1,950,000.00	1,950,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(706,487.82)	335,134.04	(371,353.78)	(779,462.00)	361,315.00	(418,147.00)	12.6%
9) TOTAL, EXPENDITURES			128,050,687.35	49,933,850.90	177,984,538.25	132,384,620.00	51,225,370.00	183,609,990.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,773,459.17	(18,056,018.53)	(10,282,559.36)	15,914,932.00	(23,317,672.00)	(7,402,740.00)	-28.0%
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	15,177.37	0.00	15,177.37	0.00	0.00	0.00	-100.0%
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	(19,954,560.32)	19,954,560.32	0.00	(21,302,946.00)	21,302,946.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,969,737.69)	19,954,560.32	(15,177.37)	(21,302,946.00)	21,302,946.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,196,278.52)	1,898,541.79	(10,297,736.73)	(5,388,014.00)	(2,014,726.00)	(7,402,740.00)	-28.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,046,190.12	2,909,992.59	27,956,182.71	12,849,911.60	4,808,534.38	17,658,445.98	-36.8%
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)			25,046,190.12	2,909,992.59	27,956,182.71	12,849,911.60	4,808,534.38	17,658,445.98	-36.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,046,190.12	2,909,992.59	27,956,182.71	12,849,911.60	4,808,534.38	17,658,445.98	-36.8%
2) Ending Balance, June 30 (E + F1e)			12,849,911.60	4,808,534.38	17,658,445.98	7,461,897.60	2,793,808.38	10,255,705.98	-41.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	57,109.29	0.00	57,109.29	60,503.00	0.00	60,503.00	5.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,808,534.38	4,808,534.38	0.00	2,793,808.38	2,793,808.38	-41.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
d) Assigned									
Other Assignments		9780	2,538,904.00	0.00	2,538,904.00	1,009,776.00	0.00	1,009,776.00	-60.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,048,898.31	0.00	10,048,898.31	5,829,598.00	0.00	5,829,598.00	-42.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	357,020.60	0.00	357,020.60	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,299,914.13	2,417,355.16	6,717,269.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	238,183.44	0.00	238,183.44				
c) in Revolving Fund		9130	80,000.00	0.00	80,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	14,496,086.59	5,812,360.32	20,308,446.91				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	102,873.11	0.00	102,873.11				
6) Stores		9320	57,109.29	0.00	57,109.29				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			19,274,166.56	8,229,715.48	27,503,882.04				
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	6,355,203.96	2,234,036.20	8,589,240.16				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	69,051.00	0.00	69,051.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,187,144.90	1,187,144.90				
6) TOTAL, LIABILITIES			6,424,254.96	3,421,181.10	9,845,436.06				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,849,911.60	4,808,534.38	17,658,445.98				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	63,440,037.00	0.00	63,440,037.00	82,328,695.00	0.00	82,328,695.00	29.8%
Education Protection Account State Aid - Current Year		8012	20,750,948.00	0.00	20,750,948.00	17,934,671.00	0.00	17,934,671.00	-13.6%
State Aid - Prior Years		8019	205,625.00	0.00	205,625.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	391,824.76	0.00	391,824.76	391,823.00	0.00	391,823.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	42,620,822.45	0.00	42,620,822.45	42,331,584.00	0.00	42,331,584.00	-0.7%
Unsecured Roll Taxes		8042	1,490,289.62	0.00	1,490,289.62	1,483,886.00	0.00	1,483,886.00	-0.4%
Prior Years' Taxes		8043	(46,584.52)	0.00	(46,584.52)	(35,909.00)	0.00	(35,909.00)	-22.9%
Supplemental Taxes		8044	1,404,943.16	0.00	1,404,943.16	1,013,711.00	0.00	1,013,711.00	-27.8%
Education Revenue Augmentation Fund (ERAF)		8045	(4,985,782.00)	0.00	(4,985,782.00)	(5,026,855.00)	0.00	(5,026,855.00)	0.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,004,326.14	0.00	2,004,326.14	1,438,320.00	0.00	1,438,320.00	-28.2%
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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			127,276,449.61	0.00	127,276,449.61	141,859,926.00	0.00	141,859,926.00	11.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(694,249.00)		(694,249.00)	(300,000.00)		(300,000.00)	-56.8%
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	(3,123,506.00)	0.00	(3,123,506.00)	(3,070,720.00)	0.00	(3,070,720.00)	-1.7%
Property Taxes Transfers		8097	0.00	689,385.00	689,385.00	0.00	649,561.00	649,561.00	-5.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			123,458,694.61	689,385.00	124,148,079.61	138,489,206.00	649,561.00	139,138,767.00	12.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	5,747,504.14	0.00	5,747,504.14	4,843,429.00	0.00	4,843,429.00	-15.7%
Special Education Entitlement		8181	0.00	3,060,509.00	3,060,509.00	0.00	3,060,509.00	3,060,509.00	0.0%
Special Education Discretionary Grants		8182	0.00	571,770.00	571,770.00	0.00	569,185.00	569,185.00	-0.5%
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	1,007,112.89	1,007,112.89	0.00	981,617.00	981,617.00	-2.5%
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		4,364,902.70	4,364,902.70		4,691,830.00	4,691,830.00	7.0%
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		761,896.00	761,896.00		756,728.00	756,728.00	-0.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		350,765.29	350,765.29		315,888.00	315,888.00	-9.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		144,418.74	144,418.74		145,000.00	145,000.00	0.4%
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	897,106.81	720,770.65	1,617,877.46	880,000.00	0.00	880,000.00	-45.6%
TOTAL, FEDERAL REVENUE			6,644,610.95	11,002,145.27	17,646,756.22	5,723,429.00	10,520,757.00	16,244,186.00	-7.9%
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	667,297.00	0.00	667,297.00	670,000.00	0.00	670,000.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	2,472,788.16	691,107.44	3,163,895.60	2,352,098.00	560,023.00	2,912,121.00	-8.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		1,000.00	1,000.00	New
California Clean Energy Jobs Act	6230	8590		278,593.00	278,593.00		650,051.00	650,051.00	133.3%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		3,988,506.00	3,988,506.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	43,438.54	1,395,923.18	1,439,361.72	43,245.00	1,383,266.00	1,426,511.00	-0.9%
TOTAL, OTHER STATE REVENUE			3,183,523.70	6,354,129.62	9,537,653.32	3,065,343.00	2,594,340.00	5,659,683.00	-40.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	8,782.34	0.00	8,782.34	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	308,834.58	0.00	308,834.58	0.00	0.00	0.00	-100.0%
Interest		8660	72,353.35	3,358.56	75,711.91	200,000.00	0.00	200,000.00	164.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	75,519.75	0.00	75,519.75	40,000.00	0.00	40,000.00	-47.0%
Interagency Services		8677	0.00	2,132,509.74	2,132,509.74	0.00	2,098,309.00	2,098,309.00	-1.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	97,695.14	0.00	97,695.14	85,000.00	0.00	85,000.00	-13.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,923,137.10	1,971,234.18	3,894,371.28	696,574.00	2,504,241.00	3,200,815.00	-17.8%
Tuition		8710	0.00	263,107.52	263,107.52	0.00	70,000.00	70,000.00	-73.4%
All Other Transfers In		8781-8783	50,995.00	1,170,143.48	1,221,138.48	0.00	1,045,107.00	1,045,107.00	-14.4%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,291,819.00	8,291,819.00		8,425,383.00	8,425,383.00	1.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,537,317.26	13,832,172.48	16,369,489.74	1,021,574.00	14,143,040.00	15,164,614.00	-7.4%
TOTAL, REVENUES			135,824,146.52	31,877,832.37	167,701,978.89	148,299,552.00	27,907,698.00	176,207,250.00	5.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	56,867,484.31	15,197,694.77	72,065,179.08	55,538,665.00	16,203,728.00	71,742,393.00	-0.4%
Certificated Pupil Support Salaries		1200	4,373,901.33	1,364,772.20	5,738,673.53	4,275,742.00	1,241,965.00	5,517,707.00	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,798,422.11	615,909.49	6,414,331.60	5,584,424.00	565,911.00	6,150,335.00	-4.1%
Other Certificated Salaries		1900	1,451,036.48	2,152,407.38	3,603,443.86	2,537,084.00	1,189,840.00	3,726,924.00	3.4%
TOTAL, CERTIFICATED SALARIES			68,490,844.23	19,330,783.84	87,821,628.07	67,935,915.00	19,201,444.00	87,137,359.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	424,702.14	5,555,892.18	5,980,594.32	243,510.00	5,807,390.00	6,050,900.00	1.2%
Classified Support Salaries		2200	8,686,086.37	1,338,028.55	10,224,114.92	8,698,820.00	1,371,457.00	10,070,277.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,159,826.05	115,824.48	1,275,650.53	1,066,263.00	116,583.00	1,182,846.00	-7.3%
Clerical, Technical and Office Salaries		2400	8,175,203.13	780,697.24	8,955,900.37	8,270,012.00	534,047.00	8,804,059.00	-1.7%
Other Classified Salaries		2900	2,083,856.23	222,554.70	2,306,410.93	2,073,986.00	248,379.00	2,322,365.00	0.7%
TOTAL, CLASSIFIED SALARIES			20,729,673.92	8,012,997.15	28,742,671.07	20,352,591.00	8,077,856.00	28,430,447.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,666,029.18	1,527,264.48	7,193,293.66	6,069,366.00	1,502,811.00	7,572,177.00	5.3%
PERS		3201-3202	2,183,349.91	937,338.93	3,120,688.84	2,364,363.00	978,534.00	3,342,897.00	7.1%
OASDI/Medicare/Alternative		3301-3302	2,518,051.71	908,525.95	3,426,577.66	2,492,389.00	889,872.00	3,382,261.00	-1.3%
Health and Welfare Benefits		3401-3402	12,454,480.33	5,414,084.54	17,868,564.87	14,436,428.00	5,612,622.00	20,049,050.00	12.2%
Unemployment Insurance		3501-3502	70,888.04	13,676.17	84,564.21	65,562.00	15,455.00	81,017.00	-4.2%
Workers' Compensation		3601-3602	3,175,437.33	856,904.93	4,032,342.26	3,715,912.00	856,016.00	4,571,928.00	13.4%
OPEB, Allocated		3701-3702	286,841.89	0.00	286,841.89	1,640,125.00	0.00	1,640,125.00	471.8%
OPEB, Active Employees		3751-3752	78,237.00	0.00	78,237.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	240.00	0.00	240.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			26,433,555.39	9,657,795.00	36,091,350.39	30,784,145.00	9,855,310.00	40,639,455.00	12.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	274,412.63	274,412.63	0.00	450,000.00	450,000.00	64.0%
Books and Other Reference Materials		4200	29,845.64	453,014.18	482,859.82	12,207.00	40,045.00	52,252.00	-89.2%
Materials and Supplies		4300	2,878,939.43	2,365,132.55	5,244,071.98	2,540,525.00	4,036,834.00	6,577,359.00	25.4%
Noncapitalized Equipment		4400	741,995.89	806,695.71	1,548,691.60	369,012.00	758,612.00	1,127,624.00	-27.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,650,780.96	3,899,255.07	7,550,036.03	2,921,744.00	5,285,491.00	8,207,235.00	8.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,470,922.20	1,470,922.20	0.00	1,157,085.00	1,157,085.00	-21.3%
Travel and Conferences		5200	198,933.48	149,306.49	348,239.97	234,789.00	175,244.00	410,033.00	17.7%
Dues and Memberships		5300	79,624.03	41,885.24	121,509.27	101,180.00	20,922.00	122,102.00	0.5%
Insurance		5400 - 5450	622,378.00	0.00	622,378.00	641,316.00	0.00	641,316.00	3.0%
Operations and Housekeeping Services		5500	4,250,932.16	24,817.08	4,275,749.24	4,463,000.00	23,000.00	4,486,000.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	898,290.32	679,135.98	1,577,426.30	1,661,864.00	570,750.00	2,232,614.00	41.5%
Transfers of Direct Costs		5710	(109,271.55)	109,271.55	0.00	(158,102.00)	158,102.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,479.50)	0.00	(17,479.50)	(60,571.00)	0.00	(60,571.00)	246.5%
Professional/Consulting Services and Operating Expenditures		5800	2,559,759.62	4,085,986.28	6,645,745.90	3,619,646.00	3,967,121.00	7,586,767.00	14.2%
Communications		5900	579,314.51	8,567.95	587,882.46	526,565.00	8,350.00	534,915.00	-9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,062,481.07	6,569,892.77	15,632,373.84	11,029,687.00	6,080,574.00	17,110,261.00	9.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	264,900.00	0.00	264,900.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,695.00	15,817.36	21,512.36	60,000.00	255,000.00	315,000.00	1364.3%
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	106,335.19	175,454.15	281,789.34	80,000.00	158,380.00	238,380.00	-15.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			376,930.19	191,271.51	568,201.70	140,000.00	413,380.00	553,380.00	-2.6%
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	9,135.00	0.00	9,135.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	200,406.22	200,406.22	0.00	150,000.00	150,000.00	-25.2%
Payments to County Offices		7142	3,774.41	1,736,315.30	1,740,089.71	0.00	1,800,000.00	1,800,000.00	3.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,909.41	1,936,721.52	1,949,630.93	0.00	1,950,000.00	1,950,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(335,134.04)	335,134.04	0.00	(361,315.00)	361,315.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(371,353.78)	0.00	(371,353.78)	(418,147.00)	0.00	(418,147.00)	12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(706,487.82)	335,134.04	(371,353.78)	(779,462.00)	361,315.00	(418,147.00)	12.6%
TOTAL, EXPENDITURES			128,050,687.35	49,933,850.90	177,984,538.25	132,384,620.00	51,225,370.00	183,609,990.00	3.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,177.37	0.00	15,177.37	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,177.37	0.00	15,177.37	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(19,956,369.49)	19,956,369.49	0.00	(21,302,946.00)	21,302,946.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,809.17	(1,809.17)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,954,560.32)	19,954,560.32	0.00	(21,302,946.00)	21,302,946.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,969,737.69)	19,954,560.32	(15,177.37)	(21,302,946.00)	21,302,946.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	123,458,694.61	689,385.00	124,148,079.61	138,489,206.00	649,561.00	139,138,767.00	0.0%
2) Federal Revenue		8100-8299	6,644,610.95	11,002,145.27	17,646,756.22	5,723,429.00	10,520,757.00	16,244,186.00	0.0%
3) Other State Revenue		8300-8599	3,183,523.70	6,354,129.62	9,537,653.32	3,065,343.00	2,594,340.00	5,659,683.00	0.0%
4) Other Local Revenue		8600-8799	2,537,317.26	13,832,172.48	16,369,489.74	1,021,574.00	14,143,040.00	15,164,614.00	0.0%
5) TOTAL, REVENUES			135,824,146.52	31,877,832.37	167,701,978.89	148,299,552.00	27,907,698.00	176,207,250.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		75,373,309.77	37,005,343.98	112,378,653.75	76,273,656.00	39,961,793.00	116,235,449.00	3.4%
2) Instruction - Related Services	2000-2999		14,737,169.46	4,458,900.80	19,196,070.26	16,322,128.00	2,918,067.00	19,240,195.00	0.2%
3) Pupil Services	3000-3999		14,192,086.43	2,235,181.15	16,427,267.58	14,560,920.00	1,739,140.00	16,300,060.00	-0.8%
4) Ancillary Services	4000-4999		176,735.70	0.00	176,735.70	77,650.00	0.00	77,650.00	-56.1%
5) Community Services	5000-5999		32,048.32	104,511.14	136,559.46	54,411.00	115,946.00	170,357.00	24.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,540,710.99	708,516.02	9,249,227.01	10,062,996.00	964,682.00	11,027,678.00	19.2%
8) Plant Services	8000-8999		14,967,064.88	3,484,676.29	18,451,741.17	15,032,859.00	3,575,742.00	18,608,601.00	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	31,561.80	1,936,721.52	1,968,283.32	0.00	1,950,000.00	1,950,000.00	-0.9%
10) TOTAL, EXPENDITURES			128,050,687.35	49,933,850.90	177,984,538.25	132,384,620.00	51,225,370.00	183,609,990.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,773,459.17	(18,056,018.53)	(10,282,559.36)	15,914,932.00	(23,317,672.00)	(7,402,740.00)	-28.0%
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	15,177.37	0.00	15,177.37	0.00	0.00	0.00	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	(19,954,560.32)	19,954,560.32	0.00	(21,302,946.00)	21,302,946.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,969,737.69)	19,954,560.32	(15,177.37)	(21,302,946.00)	21,302,946.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,196,278.52)	1,898,541.79	(10,297,736.73)	(5,388,014.00)	(2,014,726.00)	(7,402,740.00)	-28.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,046,190.12	2,909,992.59	27,956,182.71	12,849,911.60	4,808,534.38	17,658,445.98	-36.8%
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)			25,046,190.12	2,909,992.59	27,956,182.71	12,849,911.60	4,808,534.38	17,658,445.98	-36.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,046,190.12	2,909,992.59	27,956,182.71	12,849,911.60	4,808,534.38	17,658,445.98	-36.8%
2) Ending Balance, June 30 (E + F1e)			12,849,911.60	4,808,534.38	17,658,445.98	7,461,897.60	2,793,808.38	10,255,705.98	-41.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	57,109.29	0.00	57,109.29	60,503.00	0.00	60,503.00	5.9%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,808,534.38	4,808,534.38	0.00	2,793,808.38	2,793,808.38	-41.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,538,904.00	0.00	2,538,904.00	1,009,776.00	0.00	1,009,776.00	-60.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,048,898.31	0.00	10,048,898.31	5,829,598.00	0.00	5,829,598.00	-42.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	357,020.60	0.00	357,020.60	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	1,520,372.08	1,433,725.08
6230	California Clean Energy Jobs Act	244,693.95	634,744.95
6300	Lottery: Instructional Materials	706,711.46	425,884.46
6512	Special Ed: Mental Health Services	349,295.25	216,020.25
7405	Common Core State Standards Implementation	1,987,461.64	83,433.64
Total, Restricted Balance		4,808,534.38	2,793,808.38

SECTION 3

OTHER FUNDS

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	50,375.15	65,000.00	29.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19.24	16.00	-16.8%
5) TOTAL, REVENUES			50,394.39	65,016.00	29.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	54,469.61	51,904.00	-4.7%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,008.46	6,686.00	-4.6%
4) Books and Supplies		4000-4999	186.69	2,519.00	1249.3%
5) Services and Other Operating Expenditures		5000-5999	3,907.00	3,907.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,571.76	65,016.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,177.37)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,177.37	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			15,177.37	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,238.60		
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	28,427.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,177.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			44,843.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,794.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,048.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			44,843.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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	50,375.15	65,000.00	29.0%
TOTAL, FEDERAL REVENUE			50,375.15	65,000.00	29.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	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	19.24	16.00	-16.8%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19.24	16.00	-16.8%
TOTAL, REVENUES			50,394.39	65,016.00	29.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	49,236.29	48,441.00	-1.6%
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	5,233.32	3,463.00	-33.8%
TOTAL, CERTIFICATED SALARIES			54,469.61	51,904.00	-4.7%
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	4,493.76	4,283.00	-4.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	789.83	752.00	-4.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	27.24	26.00	-4.6%
Workers' Compensation		3601-3602	1,697.63	1,625.00	-4.3%
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			7,008.46	6,686.00	-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	186.69	2,519.00	1249.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			186.69	2,519.00	1249.3%

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%
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	3,907.00	3,907.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,907.00	3,907.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			65,571.76	65,016.00	-0.8%

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	15,177.37	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,177.37	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			15,177.37	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,375.15	65,000.00	29.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19.24	16.00	-16.8%
5) TOTAL, REVENUES			50,394.39	65,016.00	29.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		59,672.14	61,107.00	2.4%
2) Instruction - Related Services	2000-2999		5,899.62	3,909.00	-33.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65,571.76	65,016.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,177.37)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,177.37	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			15,177.37	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	911,936.10	866,015.00	-5.0%
4) Other Local Revenue		8600-8799	180,103.36	236,336.00	31.2%
5) TOTAL, REVENUES			1,092,039.46	1,102,351.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	663,409.14	655,729.00	-1.2%
2) Classified Salaries		2000-2999	17,471.15	16,753.00	-4.1%
3) Employee Benefits		3000-3999	250,738.30	243,372.00	-2.9%
4) Books and Supplies		4000-4999	32,538.33	64,949.00	99.6%
5) Services and Other Operating Expenditures		5000-5999	86,558.43	76,072.00	-12.1%
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	41,503.26	45,226.00	9.0%
9) TOTAL, EXPENDITURES			1,092,218.61	1,102,101.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179.15)	250.00	-239.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179.15)	250.00	-239.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,590.17	52,411.02	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,590.17	52,411.02	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,590.17	52,411.02	-0.3%
2) Ending Balance, June 30 (E + F1e)			52,411.02	52,661.02	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,411.02	52,661.02	0.5%
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	121,455.66		
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	265.88		
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			121,721.54		
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	61,709.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,601.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			69,310.52		
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)			52,411.02		

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	911,936.10	866,015.00	-5.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			911,936.10	866,015.00	-5.0%
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	592.85	450.00	-24.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	179,510.51	180,000.00	0.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	55,886.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,103.36	236,336.00	31.2%
TOTAL, REVENUES			1,092,039.46	1,102,351.00	0.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	602,127.81	500,958.00	-16.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	36,194.88	17,653.00	-51.2%
Other Certificated Salaries		1900	25,086.45	137,118.00	446.6%
TOTAL, CERTIFICATED SALARIES			663,409.14	655,729.00	-1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,900.00	408.00	-78.5%
Classified Support Salaries		2200	951.20	612.00	-35.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,433.20	15,282.00	5.9%
Other Classified Salaries		2900	186.75	451.00	141.5%
TOTAL, CLASSIFIED SALARIES			17,471.15	16,753.00	-4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,353.79	57,405.00	14.0%
PERS		3201-3202	6,880.85	1,925.00	-72.0%
OASDI/Medicare/Alternative		3301-3302	13,555.57	13,655.00	0.7%
Health and Welfare Benefits		3401-3402	155,868.34	149,008.00	-4.4%
Unemployment Insurance		3501-3502	339.80	336.00	-1.1%
Workers' Compensation		3601-3602	21,253.95	21,043.00	-1.0%
OPEB, Allocated		3701-3702	1,859.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	627.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			250,738.30	243,372.00	-2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,000.00	New
Materials and Supplies		4300	32,538.33	59,949.00	84.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,538.33	64,949.00	99.6%

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	100.00	1,000.00	900.0%
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	80,640.00	69,121.00	-14.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,921.43	4,271.00	8.9%
Professional/Consulting Services and Operating Expenditures		5800	1,897.00	1,680.00	-11.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,558.43	76,072.00	-12.1%
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	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	41,503.26	45,226.00	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,503.26	45,226.00	9.0%
TOTAL, EXPENDITURES			1,092,218.61	1,102,101.00	0.9%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	911,936.10	866,015.00	-5.0%
4) Other Local Revenue		8600-8799	180,103.36	236,336.00	31.2%
5) TOTAL, REVENUES			1,092,039.46	1,102,351.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		876,862.59	800,132.00	-8.8%
2) Instruction - Related Services	2000-2999		92,057.39	186,872.00	103.0%
3) Pupil Services	3000-3999		1,155.37	750.00	-35.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,503.26	45,226.00	9.0%
8) Plant Services	8000-8999		80,640.00	69,121.00	-14.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,092,218.61	1,102,101.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(179.15)	250.00	-239.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179.15)	250.00	-239.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,590.17	52,411.02	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,590.17	52,411.02	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,590.17	52,411.02	-0.3%
2) Ending Balance, June 30 (E + F1e)			52,411.02	52,661.02	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,411.02	52,661.02	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6130	Child Development: Center-Based Reserve Account	52,411.02	52,661.02
Total, Restricted Balance		52,411.02	52,661.02

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	6,425,059.51	6,829,015.00	6.3%
3) Other State Revenue		8300-8599	496,687.98	526,100.00	5.9%
4) Other Local Revenue		8600-8799	1,612,940.27	1,544,000.00	-4.3%
5) TOTAL, REVENUES			8,534,687.76	8,899,115.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,264,551.18	3,361,897.00	3.0%
3) Employee Benefits		3000-3999	1,175,369.04	1,194,243.00	1.6%
4) Books and Supplies		4000-4999	3,796,605.71	4,133,957.00	8.9%
5) Services and Other Operating Expenditures		5000-5999	114,057.61	148,004.00	29.8%
6) Capital Outlay		6000-6999	231,346.40	200,000.00	-13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	329,850.52	372,921.00	13.1%
9) TOTAL, EXPENDITURES			8,911,780.46	9,411,022.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(377,092.70)	(511,907.00)	35.8%
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)			(377,092.70)	(511,907.00)	35.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,739,510.77	2,362,418.07	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,739,510.77	2,362,418.07	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,739,510.77	2,362,418.07	-13.8%
2) Ending Balance, June 30 (E + F1e)			2,362,418.07	1,850,511.07	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	264,039.21	256,019.00	-3.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,088,378.86	1,584,492.07	-24.1%
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	677,387.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,076.03		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,704,126.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	53,873.63		
6) Stores		9320	264,039.21		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,712,503.68		
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	307,941.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	42,144.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			350,085.61		
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)			2,362,418.07		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,425,059.51	6,829,015.00	6.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,425,059.51	6,829,015.00	6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	496,687.98	526,100.00	5.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			496,687.98	526,100.00	5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,544,421.64	1,500,000.00	-2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,388.03	3,500.00	3.3%
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	65,130.60	40,500.00	-37.8%
TOTAL, OTHER LOCAL REVENUE			1,612,940.27	1,544,000.00	-4.3%
TOTAL, REVENUES			8,534,687.76	8,899,115.00	4.3%

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	2,782,331.89	2,867,988.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	212,148.30	224,898.00	6.0%
Clerical, Technical and Office Salaries		2400	270,070.99	269,011.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,264,551.18	3,361,897.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	266,157.92	267,934.00	0.7%
OASDI/Medicare/Alternative		3301-3302	245,131.67	256,567.00	4.7%
Health and Welfare Benefits		3401-3402	549,910.10	562,796.00	2.3%
Unemployment Insurance		3501-3502	1,632.59	1,684.00	3.1%
Workers' Compensation		3601-3602	102,206.76	105,262.00	3.0%
OPEB, Allocated		3701-3702	6,844.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,486.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,175,369.04	1,194,243.00	1.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	304,568.74	324,311.00	6.5%
Noncapitalized Equipment		4400	113,209.79	250,000.00	120.8%
Food		4700	3,378,827.18	3,559,646.00	5.4%
TOTAL, BOOKS AND SUPPLIES			3,796,605.71	4,133,957.00	8.9%

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	4,688.29	4,500.00	-4.0%
Dues and Memberships		5300	165.00	165.00	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	15,085.85	4,164.00	-72.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,755.08	48,800.00	1199.6%
Professional/Consulting Services and Operating Expenditures		5800	89,986.91	90,000.00	0.0%
Communications		5900	376.48	375.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,057.61	148,004.00	29.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	231,346.40	200,000.00	-13.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			231,346.40	200,000.00	-13.5%
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	329,850.52	372,921.00	13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			329,850.52	372,921.00	13.1%
TOTAL, EXPENDITURES			8,911,780.46	9,411,022.00	5.6%

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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,425,059.51	6,829,015.00	6.3%
3) Other State Revenue		8300-8599	496,687.98	526,100.00	5.9%
4) Other Local Revenue		8600-8799	1,612,940.27	1,544,000.00	-4.3%
5) TOTAL, REVENUES			8,534,687.76	8,899,115.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,581,929.94	9,038,101.00	5.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		329,850.52	372,921.00	13.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,911,780.46	9,411,022.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(377,092.70)	(511,907.00)	35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(377,092.70)	(511,907.00)	35.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,739,510.77	2,362,418.07	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,739,510.77	2,362,418.07	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,739,510.77	2,362,418.07	-13.8%
2) Ending Balance, June 30 (E + F1e)			2,362,418.07	1,850,511.07	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	264,039.21	256,019.00	-3.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,088,378.86	1,584,492.07	-24.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,016,970.01	1,069,068.22
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	71,408.85	515,423.85
Total, Restricted Balance		2,088,378.86	1,584,492.07

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	694,249.00	300,000.00	-56.8%
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	2,430.21	2,000.00	-17.7%
5) TOTAL, REVENUES			696,679.21	302,000.00	-56.7%
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	13,699.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	551,893.72	750,768.00	36.0%
6) Capital Outlay		6000-6999	57,681.54	200,000.00	246.7%
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			623,274.38	950,768.00	52.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,404.83	(648,768.00)	-983.8%
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)			73,404.83	(648,768.00)	-983.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,933.65	685,338.48	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,933.65	685,338.48	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,933.65	685,338.48	12.0%
2) Ending Balance, June 30 (E + F1e)			685,338.48	36,570.48	-94.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	685,338.48	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	36,570.48	New
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	750,461.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	757.07		
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			751,218.07		
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	65,879.59		
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			65,879.59		
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)			685,338.48		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	694,249.00	300,000.00	-56.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			694,249.00	300,000.00	-56.8%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,430.21	2,000.00	-17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,430.21	2,000.00	-17.7%
TOTAL, REVENUES			696,679.21	302,000.00	-56.7%

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%
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	13,699.12	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,699.12	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,842.46	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	467,051.26	750,768.00	60.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			551,893.72	750,768.00	36.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,458.40	200,000.00	2581.5%
Equipment		6400	50,223.14	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,681.54	200,000.00	246.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			623,274.38	950,768.00	52.5%

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%
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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	694,249.00	300,000.00	-56.8%
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	2,430.21	2,000.00	-17.7%
5) TOTAL, REVENUES			696,679.21	302,000.00	-56.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		623,274.38	950,768.00	52.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			623,274.38	950,768.00	52.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,404.83	(648,768.00)	-983.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,404.83	(648,768.00)	-983.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	611,933.65	685,338.48	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			611,933.65	685,338.48	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,933.65	685,338.48	12.0%
2) Ending Balance, June 30 (E + F1e)			685,338.48	36,570.48	-94.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	685,338.48	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	36,570.48	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,702.91	59,000.00	-18.8%
5) TOTAL, REVENUES			72,702.91	59,000.00	-18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,324.11	27,178.00	-20.8%
3) Employee Benefits		3000-3999	15,503.71	12,411.00	-19.9%
4) Books and Supplies		4000-4999	51,651.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	437,406.60	0.00	-100.0%
6) Capital Outlay		6000-6999	3,394,745.71	591,204.00	-82.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,933,631.13	630,793.00	-84.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,860,928.22)	(571,793.00)	-85.2%
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)			(3,860,928.22)	(571,793.00)	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,681,985.68	18,821,057.46	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,681,985.68	18,821,057.46	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,681,985.68	18,821,057.46	-17.0%
2) Ending Balance, June 30 (E + F1e)			18,821,057.46	18,249,264.46	-3.0%
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	18,821,057.46	18,249,264.46	-3.0%
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	18,422,184.03		
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	528,125.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,243.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,968,552.49		
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	147,218.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	276.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			147,495.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,821,057.46		

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	67,232.41	59,000.00	-12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,470.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,702.91	59,000.00	-18.8%
TOTAL, REVENUES			72,702.91	59,000.00	-18.8%

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	34,324.11	27,178.00	-20.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,324.11	27,178.00	-20.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,014.08	3,199.00	-20.3%
OASDI/Medicare/Alternative		3301-3302	2,587.54	2,079.00	-19.7%
Health and Welfare Benefits		3401-3402	7,576.95	6,268.00	-17.3%
Unemployment Insurance		3501-3502	17.32	14.00	-19.2%
Workers' Compensation		3601-3602	1,101.82	851.00	-22.8%
OPEB, Allocated		3701-3702	161.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	45.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,503.71	12,411.00	-19.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	420.73	0.00	-100.0%
Noncapitalized Equipment		4400	51,230.27	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			51,651.00	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	437,406.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,406.60	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,394,745.71	591,204.00	-82.6%
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			3,394,745.71	591,204.00	-82.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,933,631.13	630,793.00	-84.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,702.91	59,000.00	-18.8%
5) TOTAL, REVENUES			72,702.91	59,000.00	-18.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,933,631.13	630,793.00	-84.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,933,631.13	630,793.00	-84.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,860,928.22)	(571,793.00)	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,860,928.22)	(571,793.00)	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,681,985.68	18,821,057.46	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,681,985.68	18,821,057.46	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,681,985.68	18,821,057.46	-17.0%
2) Ending Balance, June 30 (E + F1e)			18,821,057.46	18,249,264.46	-3.0%
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	18,821,057.46	18,249,264.46	-3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	18,821,057.46	18,249,264.46
Total, Restricted Balance		18,821,057.46	18,249,264.46

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	825,282.86	257,500.00	-68.8%
5) TOTAL, REVENUES			825,282.86	257,500.00	-68.8%
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	205,461.59	777,560.00	278.4%
6) Capital Outlay		6000-6999	1,183,875.04	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			1,389,336.63	777,560.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(564,053.77)	(520,060.00)	-7.8%
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)			(564,053.77)	(520,060.00)	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,283,687.18	2,719,633.41	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,283,687.18	2,719,633.41	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,283,687.18	2,719,633.41	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,719,633.41	2,199,573.41	-19.1%
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	2,719,633.41	2,199,573.41	-19.1%
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	2,723,604.47		
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	5,831.93		
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			2,729,436.40		
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	9,802.99		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,802.99		
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)			2,719,633.41		

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	489,666.97	0.00	-100.0%
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	8,849.54	7,500.00	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	326,766.35	250,000.00	-23.5%
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			825,282.86	257,500.00	-68.8%
TOTAL, REVENUES			825,282.86	257,500.00	-68.8%

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	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	128,330.76	14,000.00	-89.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,802.99	7,500.00	-23.5%
Professional/Consulting Services and Operating Expenditures		5800	67,327.84	756,060.00	1023.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,461.59	777,560.00	278.4%
CAPITAL OUTLAY					
Land		6100	6,661.60	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,177,213.44	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,183,875.04	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,389,336.63	777,560.00	-44.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825,282.86	257,500.00	-68.8%
5) TOTAL, REVENUES			825,282.86	257,500.00	-68.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,024.93	7,500.00	-65.9%
8) Plant Services	8000-8999		1,367,311.70	770,060.00	-43.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,389,336.63	777,560.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(564,053.77)	(520,060.00)	-7.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(564,053.77)	(520,060.00)	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,283,687.18	2,719,633.41	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,283,687.18	2,719,633.41	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,283,687.18	2,719,633.41	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,719,633.41	2,199,573.41	-19.1%
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	2,719,633.41	2,199,573.41	-19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	2,719,633.41	2,199,573.41
Total, Restricted Balance		2,719,633.41	2,199,573.41

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	72,741.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,601,349.00	7,384,151.00	-2.9%
5) TOTAL, REVENUES			7,674,090.00	7,384,151.00	-3.8%
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	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	7,974,180.00	6,971,203.00	-12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,974,180.00	6,971,203.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,090.00)	412,948.00	-237.6%
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)			(300,090.00)	412,948.00	-237.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,532,603.00	6,232,513.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,532,603.00	6,232,513.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,532,603.00	6,232,513.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			6,232,513.00	6,645,461.00	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,232,513.00	6,645,461.00	6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,232,513.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,232,513.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			6,232,513.00		

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	72,741.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,741.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,271,042.00	7,178,776.00	-1.3%
Unsecured Roll		8612	196,444.00	205,374.00	4.5%
Prior Years' Taxes		8613	68,688.00	0.00	-100.0%
Supplemental Taxes		8614	51,863.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(1,588.00)	0.00	-100.0%
Interest		8660	14,254.00	1.00	-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	646.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,601,349.00	7,384,151.00	-2.9%
TOTAL, REVENUES			7,674,090.00	7,384,151.00	-3.8%

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	1,855,000.00	847,133.00	-54.3%
Bond Interest and Other Service Charges		7434	6,119,180.00	6,124,070.00	0.1%
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)			7,974,180.00	6,971,203.00	-12.6%
TOTAL, EXPENDITURES			7,974,180.00	6,971,203.00	-12.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,741.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,601,349.00	7,384,151.00	-2.9%
5) TOTAL, REVENUES			7,674,090.00	7,384,151.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,974,180.00	6,971,203.00	-12.6%
10) TOTAL, EXPENDITURES			7,974,180.00	6,971,203.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(300,090.00)	412,948.00	-237.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,090.00)	412,948.00	-237.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,532,603.00	6,232,513.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,532,603.00	6,232,513.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,532,603.00	6,232,513.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			6,232,513.00	6,645,461.00	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,232,513.00	6,645,461.00	6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,811,054.88	5,743,075.00	19.4%
5) TOTAL, REVENUES			4,811,054.88	5,743,075.00	19.4%
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	4,433,788.00	5,571,875.00	25.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,433,788.00	5,571,875.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			377,266.88	171,200.00	-54.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			377,266.88	171,200.00	-54.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	848,285.39	1,225,552.27	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			848,285.39	1,225,552.27	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			848,285.39	1,225,552.27	44.5%
2) Ending Net Position, June 30 (E + F1e)			1,225,552.27	1,396,752.27	14.0%
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	1,225,552.27	1,396,752.27	14.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	779,754.12		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	445,798.15		
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			1,225,552.27		
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)			1,225,552.27		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,484.02	1,200.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,621,273.87	5,571,875.00	20.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	188,296.99	170,000.00	-9.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,811,054.88	5,743,075.00	19.4%
TOTAL, REVENUES			4,811,054.88	5,743,075.00	19.4%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING 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	4,433,788.00	5,571,875.00	25.7%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,433,788.00	5,571,875.00	25.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,433,788.00	5,571,875.00	25.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,811,054.88	5,743,075.00	19.4%
5) TOTAL, REVENUES			4,811,054.88	5,743,075.00	19.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,433,788.00	5,571,875.00	25.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,433,788.00	5,571,875.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			377,266.88	171,200.00	-54.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			377,266.88	171,200.00	-54.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	848,285.39	1,225,552.27	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			848,285.39	1,225,552.27	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			848,285.39	1,225,552.27	44.5%
2) Ending Net Position, June 30 (E + F1e)			1,225,552.27	1,396,752.27	14.0%
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	1,225,552.27	1,396,752.27	14.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	50,000.00	900.0%
5) TOTAL, REVENUES			5,000.00	50,000.00	900.0%
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	5,000.00	50,000.00	900.0%
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			5,000.00	50,000.00	900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	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	60,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6.92		
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			60,006.92		
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	5,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	55,006.92		
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			60,006.92		
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)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6.92	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	4,993.08	50,000.00	901.4%
TOTAL, OTHER LOCAL REVENUE			5,000.00	50,000.00	900.0%
TOTAL, REVENUES			5,000.00	50,000.00	900.0%

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	5,000.00	50,000.00	900.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	50,000.00	900.0%
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			5,000.00	50,000.00	900.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	50,000.00	900.0%
5) TOTAL, REVENUES			5,000.00	50,000.00	900.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		5,000.00	50,000.00	900.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,000.00	50,000.00	900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

SECTION 4

CERTIFICATION/OTHER REPORTS

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.96%
	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	$104,514,371.40
	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.	$104,514,371.40
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	4.79%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sep 09, 2014
Clerk/Secretary of the Governing Board
(Original signature required)

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

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

For County Office of Education:	For School District:
William Pickering II	Karen Huddleston
Name	Name
Financial Accounting & Data Support Manager	Controller
Title	Title
858-292-3668	760-966-4075
Telephone	Telephone
wpickering@sdcoe.net	khuddleston@oside.us
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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)	18,667.44	18,575.51	18,667.44	18,667.44	18,667.44	18,667.44
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)	18,667.44	18,575.51	18,667.44	18,667.44	18,667.44	18,667.44
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	12.84	12.84	12.84	12.84	12.84	12.84
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	12.84	12.84	12.84	12.84	12.84	12.84
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	18,680.28	18,588.35	18,680.28	18,680.28	18,680.28	18,680.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,825,170.87	0.13	16,825,171.00			16,825,171.00
Work in Progress	3,109,016.93	0.07	3,109,017.00	1,577,164.00		4,686,181.00
Total capital assets not being depreciated	19,934,187.80	0.20	19,934,188.00	1,577,164.00	0.00	21,511,352.00
Capital assets being depreciated:						
Land Improvements	7,538,586.67	0.33	7,538,587.00	264,900.00		7,803,487.00
Buildings	375,756,062.32	0.68	375,756,063.00	3,601,747.00		379,357,810.00
Equipment	15,722,307.85	(1.85)	15,722,306.00	550,729.00	80,668.00	16,192,367.00
Total capital assets being depreciated	399,016,956.84	(0.84)	399,016,956.00	4,417,376.00	80,668.00	403,353,664.00
Accumulated Depreciation for:						
Land Improvements	(3,898,070.89)	(0.11)	(3,898,071.00)		653,124.00	(4,551,195.00)
Buildings	(62,500,212.85)	(0.15)	(62,500,213.00)		8,692,502.00	(71,192,715.00)
Equipment	(15,301,145.15)	(12,815.85)	(15,313,961.00)	68,000.00	10,291,627.00	(25,537,588.00)
Total accumulated depreciation	(81,699,428.89)	(12,816.11)	(81,712,245.00)	68,000.00	19,637,253.00	(101,281,498.00)
Total capital assets being depreciated, net	317,317,527.95	(12,816.95)	317,304,711.00	4,485,376.00	19,717,921.00	302,072,166.00
Governmental activity capital assets, net	337,251,715.75	(12,816.75)	337,238,899.00	6,062,540.00	19,717,921.00	323,583,518.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	87,821,628.07	301	644,488.14	303	87,177,139.93	305	2,753,045.51		307	84,424,094.42	309
2000 - Classified Salaries	28,742,671.07	311	57,311.85	313	28,685,359.22	315	3,233,344.76		317	25,452,014.46	319
3000 - Employee Benefits (Excluding 3800)	36,091,350.39	321	416,050.09	323	35,675,300.30	325	1,667,808.63		327	34,007,491.67	329
4000 - Books, Supplies Equip Replace. (6500)	7,550,036.03	331	115,953.80	333	7,434,082.23	335	1,326,948.89		337	6,107,133.34	339
5000 - Services. . . & 7300 - Indirect Costs	15,261,020.06	341	2,030,961.94	343	13,230,058.12	345	1,375,390.30		347	11,854,667.82	349
				TOTAL	172,201,939.80	365			TOTAL	161,845,401.71	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	72,053,462.67	375
2. Salaries of Instructional Aides Per EC 41011	2100	5,980,532.80	380
3. STRS	3101 & 3102	5,896,191.98	382
4. PERS	3201 & 3202	761,034.96	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,545,293.74	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	11,503,181.58	385
7. Unemployment Insurance	3501 & 3502	65,492.31	390
8. Workers' Compensation Insurance	3601 & 3602	2,806,678.54	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	44,404.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		100,656,272.58	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		368,577.87	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,287.65	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		100,285,407.06	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		61.96%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	61.96%
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)	161,845,401.71
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	246,393,091.00	(437,354.00)	245,955,737.00	5,146,211.00	1,855,000.00	249,246,948.00	1,855,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00	1,174,745.00		1,174,745.00	320,255.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,195,509.00	5,510.00	6,201,019.00			6,201,019.00	
Net OPEB Obligation	628,712.00		628,712.00	124,588.00		753,300.00	
Compensated Absences Payable	884,027.90	0.10	884,028.00	64,879.62	35,810.62	913,097.00	
Governmental activities long-term liabilities	254,101,339.90	(431,843.90)	253,669,496.00	6,510,423.62	1,890,810.62	258,289,109.00	2,175,255.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		**2012-13 Actual**			**2013-14 Actual**	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	107,080,096.17		107,080,096.17			104,514,371.40
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,119.51		20,119.51			18,680.28
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)	18,680.28		18,680.28	18,680.28		18,680.28
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			18,680.28			18,680.28
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2013-14 Actual**			**2014-15 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	391,824.76		391,824.76	391,823.00		391,823.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	42,620,822.45		42,620,822.45	42,331,584.00		42,331,584.00
5. Unsecured Roll Taxes (Object 8042)	1,490,289.62		1,490,289.62	1,483,886.00		1,483,886.00
6. Prior Years' Taxes (Object 8043)	(46,584.52)		(46,584.52)	(35,909.00)		(35,909.00)
7. Supplemental Taxes (Object 8044)	1,404,943.16		1,404,943.16	1,013,711.00		1,013,711.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,985,782.00)		(4,985,782.00)	(5,026,855.00)		(5,026,855.00)
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)	2,004,326.14		2,004,326.14	1,438,320.00		1,438,320.00
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)	(3,123,506.00)		(3,123,506.00)	(3,070,720.00)		(3,070,720.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	39,756,333.61	0.00	39,756,333.61	38,525,840.00	0.00	38,525,840.00
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)	39,756,333.61	0.00	39,756,333.61	38,525,840.00	0.00	38,525,840.00

	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)			1,606,101.00			1,644,041.00
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)			1,606,101.00			1,644,041.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	84,190,985.00		84,190,985.00	100,263,366.00		100,263,366.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	205,625.00		205,625.00	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)	84,396,610.00	0.00	84,396,610.00	100,263,366.00	0.00	100,263,366.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	167,701,978.89		167,701,978.89	176,207,250.00		176,207,250.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	75,711.91		75,711.91	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2013-14 Actual**			**2014-15 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			107,080,096.17			104,514,371.40
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9285			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			104,514,371.40			104,273,988.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			39,756,333.61			38,525,840.00
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)			2,241,633.60			2,241,633.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			66,364,138.79			67,392,189.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			66,364,138.79			67,392,189.35
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])			47,931.53			120,356.44
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			39,804,265.14			38,646,196.44
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)			66,316,207.26			67,271,832.91
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			39,804,265.14			
b. State Subventions (Line D8)			66,316,207.26			
c. Less: Excluded Appropriations (Line C23)			1,606,101.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			104,514,371.40			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2013-14 Actual**			**2014-15 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			104,514,371.40			104,273,988.35
12. Appropriations Subject to the Limit (Line D9d)			104,514,371.40			

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

Karen Huddleston
Gann Contact Person

760-966-4075
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 4,241,220.93
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) — 148,127,586.71

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 2.86%

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)	5,365,352.36
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,687,551.04
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,707.44
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	124,301.38
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)	516,122.86
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)	7,721,035.08
9.	Carry-Forward Adjustment (Part IV, Line F)	715,684.50
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,436,719.58
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	110,983,968.59
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,112,626.17
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,401,935.83
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	176,735.70
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	136,559.46
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)	1,968,851.37
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)	29,517.22
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)	267,320.65
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)	17,530,131.05
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)	65,571.76
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,050,715.35
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,350,583.54
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	176,074,516.69
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	4.39%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	4.79%

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)**	7,721,035.08
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(50,407.17)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.95%) times Part III, Line B18); zero if negative	715,684.50
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.95%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	715,684.50
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:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	715,684.50

Approved indirect cost rate: 3.95%
Highest rate used in any program: 3.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,813,076.70	150,716.17	3.95%
01	3345	1,140.93	45.07	3.95%
01	3550	138,930.97	5,487.77	3.95%
01	4203	347,292.37	3,472.92	1.00%
01	6381	15,175.37	599.43	3.95%
01	6520	163,038.00	6,440.00	3.95%
01	7090	162,202.04	4,930.93	3.04%
01	7091	206,085.33	6,182.56	3.00%
01	7220	63,456.16	2,506.52	3.95%
01	9010	4,803,010.11	154,752.67	3.22%
12	6105	1,050,715.35	41,503.26	3.95%
13	5310	8,246,796.48	325,748.46	3.95%
13	5320	48,041.78	1,897.65	3.95%
13	5370	55,745.28	2,204.41	3.95%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		720,306.45	720,306.45
2. State Lottery Revenue	8560	2,472,788.16		691,107.44	3,163,895.60
3. Other Local Revenue	8600-8799	50,995.00		8,560.00	59,555.00
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	(50,995.00)	50,995.00		0.00
6. Total Available (Sum Lines A1 through A5)		2,472,788.16	50,995.00	1,419,973.89	3,943,757.05
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,971,636.72	45,175.87		2,016,812.59
2. Classified Salaries	2000-2999	58,719.20			58,719.20
3. Employee Benefits	3000-3999	6,888.66	5,819.13		12,707.79
4. Books and Supplies	4000-4999	2,000.25		614,314.72	616,314.97
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	433,543.33			433,543.33
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			98,947.71	98,947.71
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)		2,472,788.16	50,995.00	713,262.43	3,237,045.59
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	706,711.46	706,711.46

D. COMMENTS:

The contracted services paid from restricted lottery are for software licenses for instructional services in in-lieu of actual textbooks and instructional materials as well as Advanced Placement exams.

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 Goals	Functions	Objects	2013-14 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	177,999,715.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,672,742.89
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	136,559.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	565,679.23
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	18,652.39
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	15,177.37
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,634,676.75
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	263,107.52
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)				3,633,852.72
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	377,092.70
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)				164,070,212.71
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				164,070,212.71

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)		18,575.51
B. Charter school ADA adjustments (From Section IV)		(1,546.03)
C. Adjusted total ADA (Lines A plus B)		17,029.48
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,634.48

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.)	146,715,187.76	7,889.98
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)	146,715,187.76	7,889.98
B. Required effort (Line A.2 times 90%)	132,043,668.98	7,100.98
C. Current year expenditures (Line I.G and Line II.D)	164,070,212.71	9,634.48
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
Coastal Academy		(1,097.45)
Pacific View Charter		(448.58)
Total charter school adjustments	0.00	(1,546.03)

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

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	434,776.33	89,506.45	524,282.78	28,669.99		552,952.77
1110	Regular Education, K–12	78,339,314.19	38,191,252.48	116,530,566.67	6,372,382.10		122,902,948.77
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	771,219.83	373,038.93	1,144,258.76	62,572.89		1,206,831.65
3300	Independent Study Centers	2,434,726.80	498,882.59	2,933,609.39	160,422.11		3,094,031.50
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	195,170.93	0.00	195,170.93	10,672.77		205,843.70
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	110,635.60	0.00	110,635.60	6,050.02		116,685.62
4850	Migrant Education	359,035.92	0.00	359,035.92	19,633.60		378,669.52
5000-5999	Special Education	32,225,256.51	7,336,703.18	39,561,959.69	2,163,414.55		41,725,374.24
6000	Regional Occupational Ctr/Prg (ROC/P)	1,171,751.66	310,441.62	1,482,193.28	81,052.57		1,563,245.85
Other Goals							
7110	Nonagency - Educational	2,081,911.12	0.00	2,081,911.12	113,847.67		2,195,758.79
7150	Nonagency - Other	488,669.97	0.00	488,669.97	26,722.53		515,392.50
8100	Community Services	324,862.49	0.00	324,862.49	17,764.85		342,627.34
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,078.76	2,078.76
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					318,845.97	318,845.97
----	Other Outgo					1,983,460.69	1,983,460.69
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		709,817.58	709,817.58	556,504.17		1,266,321.75
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(371,353.78)		(371,353.78)
----	**Total General Fund and Charter Schools Funds Expenditures**	118,937,331.35	47,509,642.83	166,446,974.18	9,248,356.04	2,304,385.42	177,999,715.64

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	374,026.24	28,937.05	1,609.68	29,851.79	0.00	0.00	0.00			351.57	0.00	434,776.33
1110	Regular Education, K-12	78,162,578.49	0.00	0.00	0.00	0.00	0.00	176,735.70			0.00	0.00	78,339,314.19
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	771,118.31	0.00	0.00	0.00	0.00	0.00	0.00			101.52	0.00	771,219.83
3300	Independent Study Centers	1,952,665.42	2,406.38	0.00	2,500.62	476,518.58	0.00	0.00			635.80	0.00	2,434,726.80
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	185,858.86	9,312.07	0.00	0.00	0.00	0.00	0.00			0.00	0.00	195,170.93
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	42,812.73	14,612.75	377.18	51,357.95	1,474.99	0.00	0.00			0.00	0.00	110,635.60
4850	Migrant Education	306,006.08	45,779.09	4,062.08	0.00	0.00	0.00	0.00			3,188.67	0.00	359,035.92
5000-5999	Special Education	27,222,316.37	601,140.98	69.00	0.00	1,891,268.61	2,504,257.96	0.00			6,203.39	0.00	32,225,256.51
6000	ROC/P	1,120,762.36	50,771.27	0.00	0.00	0.00	0.00	0.00			218.03	0.00	1,171,751.66
Other Goals													
7110	Nonagency - Educational	2,079,131.33	186.00	0.00	1,722.81	0.00	0.00	0.00	0.00	870.98	0.00	0.00	2,081,911.12
7150	Nonagency - Other	161,377.56	141,364.20	193.19	3,971.69	176,234.06	0.00		0.00	0.00	5,529.27	0.00	488,669.97
8100	Community Services		3,520.32	0.00	0.00	0.00	0.00		136,559.46	0.00	184,782.71	0.00	324,862.49
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		112,378,653.75	898,030.11	6,311.13	89,404.86	2,545,496.24	2,504,257.96	176,735.70	136,559.46	870.98	201,011.16	0.00	118,937,331.35

* Functions 7100-7199 for goals 8100 and 8500

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	31,298.65	58,207.80	0.00	89,506.45
1110	Regular Education, K–12	22,131,904.06	14,031,961.20	2,027,387.22	38,191,252.48
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	62,597.31	310,441.62	0.00	373,038.93
3300	Independent Study Centers	363,064.38	135,818.21	0.00	498,882.59
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)	3,758,968.32	2,813,377.18	764,357.68	7,336,703.18
6000	ROC/P	0.00	310,441.62	0.00	310,441.62
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)	438,181.16	271,636.42	0.00	709,817.58
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		26,786,013.88	17,931,884.05	2,791,744.90	47,509,642.83

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)	2,093,152.75
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	27,707.44
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,393,998.60
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,104,851.02
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,619,709.81
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	118,937,331.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	47,509,642.83
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	166,446,974.18
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	65,571.76
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,050,715.35
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,350,583.54
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,466,870.65
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	175,913,844.83
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.47%

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)	2,078.76				2,078.76
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			318,845.97		318,845.97
Other Outgo (Objects 1000-7999)				1,983,460.69	1,983,460.69
Total Other Costs	2,078.76	0.00	318,845.97	1,983,460.69	2,304,385.42

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		3,652,036.80	2,398,078.55	12,152,208.81	8,583,689.72	17,931,884.04	0.00	2,791,744.90
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten	1.00	1.00	1.00	1.00	3.00	3.00	
1110	Regular Education, K-12	707.12	707.12	707.12	707.12	723.20	723.20	496.00
3100	Alternative Schools							
3200	Continuation Schools	2.00	2.00	2.00	2.00	16.00	16.00	
3300	Independent Study Centers	11.60	11.60	11.60	11.60	7.00	7.00	
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)	120.10	120.10	120.10	120.10	145.00	145.00	187.00
6000	ROC/P					16.00	16.00	
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)	14.00	14.00	14.00	14.00	14.00	14.00	
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		855.82	855.82	855.82	855.82	924.20	924.20	683.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(17,479.50)	0.00	(371,353.78)				
Other Sources/Uses Detail					0.00	15,177.37		
Fund Reconciliation							102,873.11	69,051.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					15,177.37	0.00		
Fund Reconciliation							15,177.37	43,048.34
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,921.43	0.00	41,503.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,601.15
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,755.08	0.00	329,850.52	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							53,873.63	42,144.40
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	276.23
25 CAPITAL FACILITIES FUND								
Expenditure Detail	9,802.99	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9,802.99
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	17,479.50	(17,479.50)	371,353.78	(371,353.78)	15,177.37	15,177.37	171,924.11	171,924.11

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,522
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	304,671.09	0.00	0.00	0.00	1,139,200.80	3,422,104.74	9,038,183.59		13,904,160.22
2000-2999	Classified Salaries	1,708,778.03	0.00	0.00	0.00	509,029.31	2,813,097.11	2,203,027.17		7,233,931.62
3000-3999	Employee Benefits	865,844.79	0.00	0.00	0.00	654,666.56	2,707,523.64	4,049,368.61		8,277,403.60
4000-4999	Books and Supplies	325,787.32	0.00	0.00	0.00	21,645.67	18,284.44	301,006.15		666,723.58
5000-5999	Services and Other Operating Expenditures	149,157.88	0.00	0.00	0.00	0.00	328,882.42	1,654,827.29		2,132,867.59
6000-6999	Capital Outlay	137,321.90	0.00	0.00	0.00	0.00	0.00	0.00		137,321.90
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	3,491,561.01	0.00	0.00	0.00	2,324,542.34	9,289,892.35	17,246,412.81	0.00	32,352,408.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	45.07	0.00	6,440.00		6,485.07
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	7,336,703.12								7,336,703.12
	Total Indirect Costs and PCR Allocations	7,336,703.12	0.00	0.00	0.00	45.07	0.00	6,440.00	0.00	7,343,188.19
	TOTAL COSTS	10,828,264.13	0.00	0.00	0.00	2,324,587.41	9,289,892.35	17,252,852.81	0.00	39,695,596.70
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	435,982.73	3,548.75	1,872,681.24		2,312,212.72
2000-2999	Classified Salaries	1,330.97	0.00	0.00	0.00	0.00	0.00	821,196.97		822,527.94
3000-3999	Employee Benefits	200.88	0.00	0.00	0.00	105,509.68	139.85	1,102,398.65		1,208,249.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,891.31	0.00	55,896.68		71,787.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	95,815.73	0.00		95,815.73
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	1,531.85	0.00	0.00	0.00	557,383.72	99,504.33	3,852,173.54	0.00	4,510,593.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	45.07	0.00	0.00		45.07
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	45.07	0.00	0.00	0.00	45.07
	TOTAL BEFORE OBJECT 8980	1,531.85	0.00	0.00	0.00	557,428.79	99,504.33	3,852,173.54	0.00	4,510,638.51
8980	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)									935,243.87
	TOTAL COSTS									3,575,394.64

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	304,671.09	0.00	0.00	0.00	703,218.07	3,418,555.99	7,165,502.35		11,591,947.50
2000-2999	Classified Salaries	1,707,447.06	0.00	0.00	0.00	509,029.31	2,813,097.11	1,381,830.20		6,411,403.68
3000-3999	Employee Benefits	865,643.91	0.00	0.00	0.00	549,156.88	2,707,383.79	2,946,969.96		7,069,154.54
4000-4999	Books and Supplies	325,787.32	0.00	0.00	0.00	5,754.36	18,284.44	245,109.47		594,935.59
5000-5999	Services and Other Operating Expenditures	149,157.88	0.00	0.00	0.00	0.00	233,066.69	1,654,827.29		2,037,051.86
6000-6999	Capital Outlay	137,321.90	0.00	0.00	0.00	0.00	0.00	0.00		137,321.90
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	3,490,029.16	0.00	0.00	0.00	1,767,158.62	9,190,388.02	13,394,239.27	0.00	27,841,815.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,440.00		6,440.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	7,336,703.12								7,336,703.12
	Total Indirect Costs and PCR Allocations	7,336,703.12	0.00	0.00	0.00	0.00	0.00	6,440.00	0.00	7,343,143.12
	TOTAL BEFORE OBJECT 8980	10,826,732.28	0.00	0.00	0.00	1,767,158.62	9,190,388.02	13,400,679.27	0.00	35,184,958.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									935,243.87
	TOTAL COSTS									36,120,202.06
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	32,596.53	0.00	0.00	0.00	0.00	0.00	173.26		32,769.79
2000-2999	Classified Salaries	1,660,735.24	0.00	0.00	0.00	0.00	693.26	65.45		1,661,493.95
3000-3999	Employee Benefits	789,026.19	0.00	0.00	0.00	5,040.00	18,929.50	30,744.39		843,740.08
4000-4999	Books and Supplies	316,050.33	0.00	0.00	0.00	0.00	0.00	0.00		316,050.33
5000-5999	Services and Other Operating Expenditures	115,247.31	0.00	0.00	0.00	0.00	0.00	612.51		115,859.82
6000-6999	Capital Outlay	137,321.90	0.00	0.00	0.00	0.00	0.00	0.00		137,321.90
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	3,050,977.50	0.00	0.00	0.00	5,040.00	19,622.76	31,595.61	0.00	3,107,235.87
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	3,050,977.50	0.00	0.00	0.00	5,040.00	19,622.76	31,595.61	0.00	3,107,235.87
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)									935,243.87
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)									15,542,284.10
	TOTAL COSTS									19,584,763.84

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

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	33,218,974.12	16,755,726.72
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)		
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)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	33,218,974.12	16,755,726.72

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	2,488.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	2,488.00

SELPA: North Coastal (PP)

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.

[X] Combined state and local expenditures

[ ] Local expenditures only

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

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

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

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

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

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

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

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

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

SELPA: North Coastal (PP)

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

SELPA: North Coastal (PP)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	**Actual Expenditures FY 2012-13 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	39,695,596.70		
2. Less: Expenditures paid from federal sources	3,575,394.64		
3. Expenditures paid from state and local sources	36,120,202.06	33,218,974.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	36,120,202.06	33,218,974.12	2,901,227.94
4. Special education unduplicated pupil count	2,522	2,488	
5. Per capita state and local expenditures (A3/A4)	14,322.05	13,351.68	970.37

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

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

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	19,584,763.84	16,755,726.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,584,763.84	16,755,726.72	2,829,037.12
b. Per capita local expenditures (B1a/A4)	7,765.57	6,734.62	1,030.95

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

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

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Karen Huddleston
Contact Name

760-966-4075
Telephone Number

Controller
Title

khuddleston@oside.us
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,522
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	262,719.00	0.00	0.00	0.00	1,173,271.00	3,398,094.00	9,595,373.00		14,429,457.00
2000-2999	Classified Salaries	3,506,117.00	0.00	0.00	0.00	532,328.00	3,352,307.00	1,872,640.00		9,263,392.00
3000-3999	Employee Benefits	1,738,485.00	0.00	0.00	0.00	706,776.00	3,099,582.00	4,129,528.00		9,674,371.00
4000-4999	Books and Supplies	669,320.00	0.00	0.00	0.00	23,216.00	40,000.00	161,462.00		893,998.00
5000-5999	Services and Other Operating Expenditures	423,873.00	0.00	0.00	0.00	348.00	1,039,372.00	727,480.00		2,191,073.00
6000-6999	Capital Outlay	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00		10,000.00
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	6,610,514.00	0.00	0.00	0.00	2,435,939.00	10,929,355.00	16,486,483.00	0.00	36,462,291.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	42.00	0.00	6,440.00		6,482.00
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	42.00	0.00	6,440.00	0.00	6,482.00
	TOTAL COSTS	6,610,514.00	0.00	0.00	0.00	2,435,981.00	10,929,355.00	16,492,923.00	0.00	36,468,773.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	262,719.00	0.00	0.00	0.00	737,320.00	3,398,094.00	7,787,312.00		12,185,445.00
2000-2999	Classified Salaries	3,506,117.00	0.00	0.00	0.00	532,328.00	3,352,307.00	1,052,727.00		8,443,479.00
3000-3999	Employee Benefits	1,738,485.00	0.00	0.00	0.00	603,709.00	3,099,582.00	3,011,111.00		8,452,887.00
4000-4999	Books and Supplies	669,320.00	0.00	0.00	0.00	1,893.00	40,000.00	161,462.00		872,675.00
5000-5999	Services and Other Operating Expenditures	423,873.00	0.00	0.00	0.00	0.00	821,931.00	727,480.00		1,973,284.00
6000-6999	Capital Outlay	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00		10,000.00
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	6,610,514.00	0.00	0.00	0.00	1,875,250.00	10,711,914.00	12,740,092.00	0.00	31,937,770.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,440.00		6,440.00
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	6,440.00	0.00	6,440.00
	TOTAL BEFORE OBJECT 8980	6,610,514.00	0.00	0.00	0.00	1,875,250.00	10,711,914.00	12,746,532.00	0.00	31,944,210.00
8980	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)									894,869.00
	TOTAL COSTS									32,839,079.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	175.00		175.00
2000-2999	Classified Salaries	3,465,753.00	0.00	0.00	0.00	0.00	637.00	0.00		3,466,390.00
3000-3999	Employee Benefits	1,653,250.00	0.00	0.00	0.00	13,000.00	45,146.00	177,019.00		1,888,415.00
4000-4999	Books and Supplies	665,000.00	0.00	0.00	0.00	0.00	0.00	0.00		665,000.00
5000-5999	Services and Other Operating Expenditures	306,786.00	0.00	0.00	0.00	0.00	0.00	0.00		306,786.00
6000-6999	Capital Outlay	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00		10,000.00
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	6,100,789.00	0.00	0.00	0.00	13,000.00	45,783.00	177,194.00	0.00	6,336,766.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	6,100,789.00	0.00	0.00	0.00	13,000.00	45,783.00	177,194.00	0.00	6,336,766.00
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 State and Local Budget section)									894,869.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									16,991,217.00
	TOTAL COSTS									24,222,852.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,522
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	304,671.09	0.00	0.00	0.00	1,139,200.80	3,422,104.74	9,038,183.59		13,904,160.22
2000-2999	Classified Salaries	1,708,778.03	0.00	0.00	0.00	509,029.31	2,813,097.11	2,203,027.17		7,233,931.62
3000-3999	Employee Benefits	865,844.79	0.00	0.00	0.00	654,666.56	2,707,523.64	4,049,368.61		8,277,403.60
4000-4999	Books and Supplies	325,787.32	0.00	0.00	0.00	21,645.67	18,284.44	301,006.15		666,723.58
5000-5999	Services and Other Operating Expenditures	149,157.88	0.00	0.00	0.00	0.00	328,882.42	1,654,827.29		2,132,867.59
6000-6999	Capital Outlay	137,321.90	0.00	0.00	0.00	0.00	0.00	0.00		137,321.90
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	3,491,561.01	0.00	0.00	0.00	2,324,542.34	9,289,892.35	17,246,412.81	0.00	32,352,408.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	45.07	0.00	6,440.00		6,485.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,336,703.12								7,336,703.12
	Total Indirect Costs	0.00	0.00	0.00	0.00	45.07	0.00	6,440.00	0.00	6,485.07
	TOTAL COSTS	3,491,561.01	0.00	0.00	0.00	2,324,587.41	9,289,892.35	17,252,852.81	0.00	32,358,893.58
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	435,982.73	3,548.75	1,872,681.24		2,312,212.72
2000-2999	Classified Salaries	1,330.97	0.00	0.00	0.00	0.00	0.00	821,196.97		822,527.94
3000-3999	Employee Benefits	200.88	0.00	0.00	0.00	105,509.68	139.85	1,102,398.65		1,208,249.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,891.31	0.00	55,896.68		71,787.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	95,815.73	0.00		95,815.73
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	1,531.85	0.00	0.00	0.00	557,383.72	99,504.33	3,852,173.54	0.00	4,510,593.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	45.07	0.00	0.00		45.07
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	45.07	0.00	0.00	0.00	45.07
	TOTAL BEFORE OBJECT 8980	1,531.85	0.00	0.00	0.00	557,428.79	99,504.33	3,852,173.54	0.00	4,510,638.51
8980	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)									935,243.87
	TOTAL COSTS									3,575,394.64

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
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	304,671.09	0.00	0.00	0.00	703,218.07	3,418,555.99	7,165,502.35		11,591,947.50
2000-2999	Classified Salaries	1,707,447.06	0.00	0.00	0.00	509,029.31	2,813,097.11	1,381,830.20		6,411,403.68
3000-3999	Employee Benefits	865,643.91	0.00	0.00	0.00	549,156.88	2,707,383.79	2,946,969.96		7,069,154.54
4000-4999	Books and Supplies	325,787.32	0.00	0.00	0.00	5,754.36	18,284.44	245,109.47		594,935.59
5000-5999	Services and Other Operating Expenditures	149,157.88	0.00	0.00	0.00	0.00	233,066.69	1,654,827.29		2,037,051.86
6000-6999	Capital Outlay	137,321.90	0.00	0.00	0.00	0.00	0.00	0.00		137,321.90
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	3,490,029.16	0.00	0.00	0.00	1,767,158.62	9,190,388.02	13,394,239.27	0.00	27,841,815.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,440.00		6,440.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7,336,703.12								7,336,703.12
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,440.00	0.00	6,440.00
	TOTAL BEFORE OBJECT 8980	3,490,029.16	0.00	0.00	0.00	1,767,158.62	9,190,388.02	13,400,679.27	0.00	27,848,255.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									935,243.87
	TOTAL COSTS									28,783,498.94
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	32,596.53	0.00	0.00	0.00	0.00	0.00	173.26		32,769.79
2000-2999	Classified Salaries	1,660,735.24	0.00	0.00	0.00	0.00	693.26	65.45		1,661,493.95
3000-3999	Employee Benefits	789,026.19	0.00	0.00	0.00	5,040.00	18,929.50	30,744.39		843,740.08
4000-4999	Books and Supplies	316,050.33	0.00	0.00	0.00	0.00	0.00	0.00		316,050.33
5000-5999	Services and Other Operating Expenditures	115,247.31	0.00	0.00	0.00	0.00	0.00	612.51		115,859.82
6000-6999	Capital Outlay	137,321.90	0.00	0.00	0.00	0.00	0.00	0.00		137,321.90
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	3,050,977.50	0.00	0.00	0.00	5,040.00	19,622.76	31,595.61	0.00	3,107,235.87
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	3,050,977.50	0.00	0.00	0.00	5,040.00	19,622.76	31,595.61	0.00	3,107,235.87
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)									935,243.87
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)									15,542,284.10
	TOTAL COSTS									19,584,763.84

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

SELPA: North Coastal (PP)

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

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

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

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

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

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

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

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

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

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

SELPA: North Coastal (PP)

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

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

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

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

SELPA: North Coastal (PP)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	**Actual Expenditures FY 2013-14 (LE-B Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	36,468,773.00		
2. Less: Expenditures paid from federal sources	3,629,694.00		
3. Expenditures paid from state and local sources	32,839,079.00	28,783,498.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	32,839,079.00	28,783,498.94	4,055,580.06
4. Special education unduplicated pupil count	2,522	2,522	
5. Per capita state and local expenditures (A3/A4)	13,021.05	11,412.97	1,608.08

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

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

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	24,222,852.00	19,584,763.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,222,852.00	19,584,763.84	4,638,088.16
b. Per capita local expenditures (B1a/A4)	9,604.62	7,765.57	1,839.05

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

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

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

Karen Huddleston
Contact Name

760-966-4075
Telephone Number

Controller
Title

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E-mail Address

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

FEDERAL PROGRAM NAME	Title I, Part A	Sp Ed Local Assistance	Sp Ed Preschool Grant	Sp Ed Preschool Local Assistance	Sp Ed Mental Health	Sp Ed Pre-Kiinder Staff Development	Carl D. Perkins CTE Improvement Act of 2006
FEDERAL CATALOG NUMBER	84.01	87.027	84.173	84.027A	84.027A	87.173A	84.048A
RESOURCE CODE	3010	3310	3315	3320	3327	3345	3550
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	639,321.65	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	4,275,079.00	3,060,509.00	123,090.00	227,553.00	219,941.00	1,186.00	144,913.00
b. Transferability (NCLB)		0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,275,079.00	3,060,509.00	123,090.00	227,553.00	219,941.00	1,186.00	144,913.00
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	4,914,400.65	3,060,509.00	123,090.00	227,553.00	219,941.00	1,186.00	144,913.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,889,155.65	2,738,793.00	0.00	227,553.00	88,688.00	0.00	86,608.98
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	3,889,155.65	2,738,793.00	0.00	227,553.00	88,688.00	0.00	86,608.98
EXPENDITURES							
9. Donor-Authorized Expenditures	4,384,902.70	3,060,509.00	123,090.00	227,553.00	219,941.00	1,186.00	144,418.74
10. Non Donor-Authorized Expenditures		729,644.08	0.00	205,599.79	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	4,384,902.70	3,790,153.08	123,090.00	433,152.79	219,941.00	1,186.00	144,418.74
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00	0.00		0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(495,747.05)	(321,716.00)	(123,090.00)	0.00	(131,253.00)	(1,186.00)	(57,809.76)
a. Unearned Revenue		0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	495,747.05	321,716.00	123,090.00	0.00	131,253.00	1,186.00	57,809.76
14. Unused Grant Award Calculation (line 4 minus line 9)	529,497.95	0.00	0.00	0.00	0.00	0.00	494.26
15. If Carryover is allowed, enter line 14 amount here	529,497.95	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,384,902.70	3,060,509.00	123,090.00	227,553.00	219,941.00	1,186.00	144,418.74

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

FEDERAL PROGRAM NAME	Title II, Part A Teacher Quality	Title III, Limited Eng Proficient Program	Migrant Education	Migrant Education - Summer	Migrant Ed Summer Readiness Prog	Adult Ed ESL Citizenship	Adult Ed English Lit & Civics
FEDERAL CATALOG NUMBER	87.367	84.365	84.011	84.011	84.011	84.002A	84.002A
RESOURCE CODE	4035	4203	9015	9015401	9015409	1100-3905	1100-3926
REVENUE OBJECT	8290	8290	8285	8285	8285	8290	8290
LOCAL DESCRIPTION (if any)		LEP					
AWARD							
1. Prior Year Carryover		53,705.52	0.00	74,564.24	0.00		4.15
2. a. Current Year Award	761,896.00	367,788.00	292,817.00	0.00	5,000.00	26,357.00	24,014.00
b. Transferability (NCLB)							
c. Other Adjustments							19.24
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	761,896.00	367,788.00	292,817.00	0.00	5,000.00	26,357.00	24,033.24
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	761,896.00	421,493.52	292,817.00	74,564.24	5,000.00	26,357.00	24,037.39
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	743,716.00	363,453.52	110,850.00	74,564.24	0.00	11,486.00	10,486.39
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	743,716.00	363,453.52	110,850.00	74,564.24	0.00	11,486.00	10,486.39
EXPENDITURES							
9. Donor-Authorized Expenditures	761,896.00	350,765.29	284,549.91	74,564.24	5,000.00	26,357.00	24,037.39
10. Non Donor-Authorized Expenditures						3,890.26	11,287.11
11. Total Expenditures (lines 9 & 10)	761,896.00	350,765.29	284,549.91	74,564.24	5,000.00	30,247.26	35,324.50
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(18,180.00)	12,688.23	(173,699.91)	0.00	(5,000.00)	(14,871.00)	(13,551.00)
a. Unearned Revenue		12,688.23					
b. Accounts Payable							
c. Accounts Receivable	18,180.00		173,699.91		5,000.00	14,891.00	13,551.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	70,728.23	8,267.09	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		70,728.23	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	761,896.00	350,765.29	284,549.91	74,564.24	5,000.00	26,377.00	24,037.39

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	767,595.56
2. a. Current Year Award	9,530,143.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	19.24
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	9,530,162.24
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	10,297,757.80
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	8,345,354.78
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	8,345,354.78
EXPENDITURES	
9. Donor-Authorized Expenditures	9,688,770.27
10. Non Donor-Authorized Expenditures	950,421.24
11. Total Expenditures (lines 9 & 10)	10,639,191.51
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,343,415.49)
a. Unearned Revenue	12,688.23
b. Accounts Payable	0.00
c. Accounts Receivable	1,356,123.72
14. Unused Grant Award Calculation (line 4 minus line 9)	608,987.53
15. If Carryover is allowed, enter line 14 amount here	600,226.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,688,790.27

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STATE PROGRAM NAME	Linked Learning Pilot Program	Sp Ed State Preschool Grant	Sp Ed Workability	Sp Ed Low Incidence	Tobacco-Use Prevention Education Prog	Agricultural Vocational Education	California Partnership Academies
RESOURCE CODE	6381	6513	6520	6530	6690	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					TUPE	AG	Health Academy
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	3,376.20	500.00	587.14	33,217.00
2. a. Current Year Award	16,000.00	7,664.00	169,478.00	0.00	500.00	5,710.00	70,110.00
b. Other Adjustments		0.00	0.00	0.00		(479.00)	(3,289.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,000.00	7,664.00	169,478.00	0.00	500.00	5,231.00	66,821.00
3. Required Matching Funds/Other		0.00	0.00	0.00			
4. Total Available Award (sum lines 1, 2c, & 3)	16,000.00	7,664.00	169,478.00	3,376.20	1,000.00	5,818.14	100,038.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	375.20	500.00	108.14	0.00
6. Cash Received in Current Year	12,000.00	3,832.00	108,271.46	3,001.00	500.00	5,710.00	64,983.00
7. Contributed Matching Funds		0.00	0.00	0.00			
8. Total Available (sum lines 5, 6, & 7)	12,000.00	3,832.00	108,271.46	3,376.20	1,000.00	5,818.14	64,983.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,774.80	5,754.36	169,478.00	3,376.20	0.00	5,818.14	65,962.68
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00			
11. Total Expenditures (lines 9 & 10)	15,774.80	5,754.36	169,478.00	3,376.20	0.00	5,818.14	65,962.68
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00	0.00			
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,774.80)	(1,922.36)	(61,206.54)	0.00	1,000.00	0.00	(979.68)
a. Unearned Revenue		0.00	0.00	0.00	1,000.00	0.00	
b. Accounts Payable		0.00	0.00	0.00			
c. Accounts Receivable	3,774.00	1,922.36	61,206.54	0.00			979.68
14. Unused Grant Award Calculation (line 4 minus line 9)	225.20	1,909.64	0.00	0.00	1,000.00	0.00	34,075.32
15. If Carryover is allowed, enter line 14 amount here	225.20	1,909.64	0.00	0.00	1,000.00	0.00	34,075.32
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,774.00	5,754.36	169,478.00	3,376.20	0.00	5,818.14	65,962.68

STATE PROGRAM NAME	State Preschool	TOTAL
RESOURCE CODE	1206-6105	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		37,680.34
2. a. Current Year Award	1,046,015.00	1,315,477.00
b. Other Adjustments	46,203.61	42,435.61
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,092,218.61	1,357,912.61
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,092,218.61	1,395,592.95
REVENUES		
5. Unearned Revenue Deferred from Prior Year		983.34
6. Cash Received in Current Year	1,138,432.51	1,336,729.97
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,138,432.51	1,337,713.31
EXPENDITURES		
9. Donor-Authorized Expenditures	1,092,218.61	1,358,382.79
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,092,218.61	1,358,382.79
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)	46,213.90	(20,669.48)
a. Unearned Revenue		1,000.00
b. Accounts Payable	46,213.90	46,213.90
c. Accounts Receivable		67,882.58
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	37,210.16
15. If Carryover is allowed, enter line 14 amount here	0.00	37,210.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,092,218.61	1,358,381.99

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LOCAL PROGRAM NAME	Career Tech Ed Community Collaborative	Innovation Grant Alternative Farming	Palomar Family Counseling Grant	Innovation Grant Organic Gardening	The World We Want Foundation Grant	USD James Irvine Foundation Planning Grant	Charger Champions Grant-Palmquist
RESOURCE CODE	9010402	9010404	9010407	9010408	9010410	9010412	9010413
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	CTE						
AWARD							
1. Prior Year Carryover	28,200.32		0.00		0.00	0.00	
2. a. Current Year Award	0.00	12,000.00	130,500.00	15,000.00	5,000.00	40,000.00	25,000.00
b. Other Adjustments			0.00		0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	12,000.00	130,500.00	15,000.00	5,000.00	40,000.00	25,000.00
3. Required Matching Funds/Other			0.00		0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	28,200.32	12,000.00	130,500.00	15,000.00	5,000.00	40,000.00	25,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			0.00		0.00	40,000.00	
6. Cash Received in Current Year	27,168.62	12,000.00	97,795.49	15,000.00	5,000.00		25,000.00
7. Contributed Matching Funds			0.00		0.00		
8. Total Available (sum lines 5, 6, & 7)	27,168.62	12,000.00	97,795.49	15,000.00	5,000.00	40,000.00	25,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	27,168.62	0.00	108,031.46	2,956.05	2,710.72	36,525.98	23,491.32
10. Non Donor-Authorized Expenditures			0.00		0.00		
11. Total Expenditures (lines 9 & 10)	27,168.62	0.00	108,031.46	2,956.05	2,710.72	36,525.98	23,491.32
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00		0.00		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	12,000.00	(10,235.97)	12,043.95	2,289.28	3,474.02	1,508.68
a. Unearned Revenue	0.00	12,000.00	0.00	12,043.95	2,289.28	3,474.02	1,508.68
b. Accounts Payable			0.00		0.00		
c. Accounts Receivable			10,235.97		0.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	1,031.70	12,000.00	22,468.54	12,043.95	2,289.28	3,474.02	1,508.68
15. If Carryover is allowed, enter line 14 amount here	0.00	12,000.00	0.00	12,043.95	2,289.28	3,474.02	1,508.68
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,168.62	0.00	108,031.46	2,956.05	2,710.72	36,525.98	23,491.32

LOCAL PROGRAM NAME	First Five KinderStart	The West Foundation Grant	Barona Education Grant - McAuliffe	Workforce Innovation Project	SD Chargers Charities Grant-Mission	Girard Foundation OHS	Guadalupe Fund - San Luis Rey
RESOURCE CODE	9010414	9010423	9010425	9010432	9010434	9010436	9010439
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)				WIP			Site 009
AWARD							
1. Prior Year Carryover	105,800.73	6,213.84	957.64	16,046.15	49.97	40,236.52	1,759.81
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	41,802.00	0.00
b. Other Adjustments			0.00		(0.70)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	(0.70)	41,802.00	0.00
3. Required Matching Funds/Other			0.00		0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	105,800.73	6,213.84	957.64	16,046.15	49.27	82,038.52	1,759.81
REVENUES							
5. Unearned Revenue Deferred from Prior Year		6,213.84	957.64		49.27	40,236.52	1,759.81
6. Cash Received in Current Year	69,363.73		0.00	6,033.23	0.00	41,802.00	
7. Contributed Matching Funds			0.00		0.00		
8. Total Available (sum lines 5, 6, & 7)	69,363.73	6,213.84	957.64	6,033.23	49.27	82,038.52	1,759.81
EXPENDITURES							
9. Donor-Authorized Expenditures	73,841.96	5,921.30	957.64	6,033.23	49.27	27,324.50	457.62
10. Non Donor-Authorized Expenditures			0.00		0.00		
11. Total Expenditures (lines 9 & 10)	73,841.96	5,921.30	957.64	6,033.23	49.27	27,324.50	457.62
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00		0.00		
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,478.23)	292.54	0.00	0.00	0.00	54,714.02	1,302.19
a. Unearned Revenue		292.54	0.00	0.00	0.00	54,714.02	1,302.19
b. Accounts Payable			0.00		0.00		
c. Accounts Receivable	4,478.23		0.00		0.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	31,958.77	292.54	0.00	10,012.92	0.00	54,714.02	1,302.19
15. If Carryover is allowed, enter line 14 amount here	0.00	292.54	0.00	0.00	0.00	54,714.02	1,302.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	73,841.96	5,921.30	957.64	6,033.23	49.27	27,324.50	457.62

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Guadalupe Fund - Laurel	Assistance League of North Coast - Mission	Assistance League of Nort Coast - El Camino HS	AVID Collaborative-Phase Three	First 5 Cal-SAFE Project	1st 5- Quality Preschool Initiative	Gear UP - Federal
RESOURCE CODE	9010439	9010446	9010446	9010451	9011	9012	9013
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)	Site 003						
AWARD							
1. Prior Year Carryover	595.75	37.18	10,800.00	1,587.68	0.00		
2. a. Current Year Award	0.00	0.00	9,000.00	0.00	125,000.00	65,200.00	522,515.00
b. Other Adjustments		0.00	0.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	9,000.00	0.00	125,000.00	65,200.00	522,515.00
3. Required Matching Funds/Other		0.00	0.00				
4. Total Available Award (sum lines 1, 2c, & 3)	595.75	37.18	19,800.00	1,587.68	125,000.00	65,200.00	522,515.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	595.75	37.18	10,800.00	1,587.68			
6. Cash Received in Current Year		0.00	9,000.00		37,759.93	65,200.00	409,137.91
7. Contributed Matching Funds		0.00	0.00				
8. Total Available (sum lines 5, 6, & 7)	595.75	37.18	19,800.00	1,587.68	37,759.93	65,200.00	409,137.91
EXPENDITURES							
9. Donor-Authorized Expenditures	140.96	37.18	10,800.00	1,465.13	103,933.88	65,200.00	464,552.33
10. Non Donor-Authorized Expenditures		0.00	0.00				
11. Total Expenditures (lines 9 & 10)	140.96	37.18	10,800.00	1,465.13	103,933.88	65,200.00	464,552.33
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	454.79	0.00	9,000.00	122.55	(66,173.95)	0.00	(55,414.42)
a. Unearned Revenue	454.79	0.00	9,000.00	122.55			
b. Accounts Payable		0.00	0.00				
c. Accounts Receivable		0.00	0.00		66,173.95		55,414.42
14. Unused Grant Award Calculation (line 4 minus line 9)	454.79	0.00	9,000.00	122.55	21,066.12	0.00	57,962.67
15. If Carryover is allowed, enter line 14 amount here	454.79	0.00	9,000.00	122.55	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	140.96	37.18	10,800.00	1,465.13	103,933.88	65,200.00	464,552.33

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Bechtel-Common Core State Standards Math	Reading Outstanding Authors Regularly	Project FAFSA Support Program	CNG Station Upgrade Project	California GEAR UP	Workforce Innovation Partnership	Career Tech Ed Community Collab
RESOURCE CODE	9016	9017	9018	9019	9020	9021	9022
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Bechtel Grant	R.O.A.R				WIP	CTE
AWARD							
1. Prior Year Carryover	906,717.24	0.00	0.00	0.00	0.00	62,009.55	26,259.06
2. a. Current Year Award	834,149.00	3,962.50	90,000.00	299,157.00	15,000.00	0.00	0.00
b. Other Adjustments	3,250.55		108.01		2,595.35		
c. Adj Curr Yr Award (sum lines 2a & 2b)	837,399.55	3,962.50	90,108.01	299,157.00	17,595.35	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,744,116.79	3,962.50	90,108.01	299,157.00	17,595.35	62,009.55	26,259.06
REVENUES							
5. Unearned Revenue Deferred from Prior Year	906,717.24						
6. Cash Received in Current Year	837,399.55	3,962.50	90,108.01	0.00	2,595.35	11,628.52	2,624.45
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,744,116.79	3,962.50	90,108.01	0.00	2,595.35	11,628.52	2,624.45
EXPENDITURES							
9. Donor-Authorized Expenditures	732,509.20	3,173.30	38,544.30	0.00	5,061.52	20,560.68	6,327.12
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	732,509.20	3,173.30	38,544.30	0.00	5,061.52	20,560.68	6,327.12
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,011,607.59	789.20	51,563.71	0.00	(2,466.17)	(8,932.16)	(3,702.67)
a. Unearned Revenue	1,011,607.59	789.20	51,563.71	0.00			
b. Accounts Payable							
c. Accounts Receivable					2,466.17	8,932.16	3,702.67
14. Unused Grant Award Calculation (line 4 minus line 9)	1,011,607.59	789.20	51,563.71	299,157.00	12,533.83	41,448.87	19,931.94
15. If Carryover is allowed, enter line 14 amount here	1,011,607.59	789.20	51,563.71	299,157.00	12,533.83	41,448.87	19,931.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	732,509.20	3,173.30	38,544.30	0.00	5,061.52	20,560.68	6,327.12

LOCAL PROGRAM NAME	ROP	K-12 Voucher	K12 Voucher	USC's Building Capacity Grant	USC's Welcoming Families Grant	After School Education & Safety-Cohort 1	21st Century CLC-Cohort 8A
RESOURCE CODE	9025	9026	9027	9064000	9064411	9065	9068
REVENUE OBJECT	8782	8699	8699	8699	8699	8677	8285
LOCAL DESCRIPTION (if any)						ASES (EZ)	ASSETs
AWARD							
1. Prior Year Carryover	193,644.92			16,150.48	0.00		0.00
2. a. Current Year Award	1,255,111.00	341,797.00	346,604.00	25,000.00	55,000.00	1,712,348.87	500,000.00
b. Other Adjustments	(44,906.18)			0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,210,204.82	341,797.00	346,604.00	25,000.00	55,000.00	1,712,348.87	500,000.00
3. Required Matching Funds/Other				0.00	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,403,849.74	341,797.00	346,604.00	41,150.48	55,000.00	1,712,348.87	500,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				16,150.48	0.00	0.00	0.00
6. Cash Received in Current Year	1,147,842.74	0.00	0.00	25,000.00	55,000.00	1,638,004.45	250,000.00
7. Contributed Matching Funds				0.00	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	1,147,842.74	0.00	0.00	41,150.48	55,000.00	1,638,004.45	250,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,212,578.48	101,197.48	242,667.28	36,903.75	55,000.00	1,667,957.41	500,000.00
10. Non Donor-Authorized Expenditures				0.00	0.00		484.48
11. Total Expenditures (lines 9 & 10)	1,212,578.48	101,197.48	242,667.28	36,903.75	55,000.00	1,667,957.41	500,484.48
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00	0.00		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(64,735.74)	(101,197.48)	(242,667.28)	4,246.73	0.00	(29,952.96)	(250,000.00)
a. Unearned Revenue				4,246.73	0.00		0.00
b. Accounts Payable				0.00	0.00		0.00
c. Accounts Receivable	64,735.74	101,197.48	242,667.28	0.00	0.00	29,952.96	250,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	191,271.26	240,599.52	103,936.72	4,246.73	0.00	44,391.46	0.00
15. If Carryover is allowed, enter line 14 amount here	191,271.26	240,599.52	103,936.72	4,246.73	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,212,578.48	101,197.48	242,667.28	36,903.75	55,000.00	1,667,957.41	500,000.00

LOCAL PROGRAM NAME	21st Century CLC-Cohort 8B - Continuation High	21st Century CLC-Cohort 8A	21st Century CLC-Cohort 8B - Continuation High	Project FAFSA Scholarship	TOTAL
RESOURCE CODE	9069	9070	9071	7300-9010403	
REVENUE OBJECT	8285	8285	8285	8699	
LOCAL DESCRIPTION (if any)	ASSETs	Equitable Access	Equitable Access		
AWARD					
1. Prior Year Carryover	0.00	0.00	0.00	0.00	1,417,066.84
2. a. Current Year Award	108,800.00	50,000.00	25,000.00	60,000.00	6,712,946.37
b. Other Adjustments	0.00	0.00	0.00	6.92	(38,946.05)
c. Adj Curr Yr Award (sum lines 2a & 2b)	108,800.00	50,000.00	25,000.00	60,006.92	6,674,000.32
3. Required Matching Funds/Other	0.00	0.00	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	108,800.00	50,000.00	25,000.00	60,006.92	8,091,067.16
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	1,025,105.41
6. Cash Received in Current Year	45,847.75	25,000.00	12,500.00	60,006.92	5,027,781.15
7. Contributed Matching Funds	0.00	0.00	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	45,847.75	25,000.00	12,500.00	60,006.92	6,052,886.56
EXPENDITURES					
9. Donor-Authorized Expenditures	108,800.00	38,298.41	4,452.58	5,000.00	5,740,630.66
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00		484.48
11. Total Expenditures (lines 9 & 10)	108,800.00	38,298.41	4,452.58	5,000.00	5,741,115.14
12. Amounts Included in Line 6 above for Prior Year Adjustments	8,552.25	0.00	0.00		8,552.25
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54,400.00)	(13,298.41)	8,047.42	55,006.92	320,808.15
a. Unearned Revenue	0.00	0.00	8,047.42	55,006.92	1,228,463.59
b. Accounts Payable	0.00	0.00	0.00		0.00
c. Accounts Receivable	54,400.00	13,298.41	0.00		907,655.44
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	11,701.59	20,547.42	55,006.92	2,350,436.50
15. If Carryover is allowed, enter line 14 amount here	0.00	11,701.59	20,547.42	55,006.92	2,161,544.32
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	100,247.75	38,298.41	4,452.58	5,000.00	5,732,078.41

STATE PROGRAM NAME	CA Clean Energy Jobs Act	Lottery Instructional Materials	Sp Ed Mental Health Services	Economic Impact Aid-Compensatory Education	Economic Impact Aid-LEP	Common Core Standards-Implement Funds	State Preschool Reserve
RESOURCE CODE	6230	6300	6512	7090	7091	7405	1206-6130
REVENUE OBJECT	8590	8560	8590	8311	8311	8590	8911
LOCAL DESCRIPTION (if any)				SCE/EDY	EIA/LEP	Common Core	
AWARD							
1. Prior Year Restricted Ending Balance		720,306.45	344,532.29	169,295.09	212,267.89		52,590.17
2. a. Current Year Award	278,593.00	578,691.00	1,129,759.00			3,988,506.00	0.00
b. Other Adjustments		120,976.44	0.00				(179.15)
c. Adj Curr Yr Award (sum lines 2a & 2b)	278,593.00	699,667.44	1,129,759.00	0.00	0.00	3,988,506.00	(179.15)
3. Required Matching Funds/Other			0.00				
4. Total Available Award (sum lines 1, 2c, & 3)	278,593.00	1,419,973.89	1,474,291.29	169,295.09	212,267.89	3,988,506.00	52,411.02
REVENUES							
5. Cash Received in Current Year	278,593.00	120,976.44	558,319.00			3,988,506.00	(179.15)
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	578,691.00	571,440.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	578,691.00	571,440.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	278,593.00	699,667.44	1,129,759.00	0.00	0.00	3,988,506.00	(179.15)
EXPENDITURES							
10. Donor-Authorized Expenditures	33,899.05	714,759.43	1,124,996.04	169,295.09	212,267.89	2,001,044.36	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	33,899.05	714,759.43	1,124,996.04	169,295.09	212,267.89	2,001,044.36	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	244,693.95	705,214.46	349,295.25	0.00	0.00	1,987,461.64	52,411.02

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	1,498,991.89
2. a. Current Year Award	5,975,549.00
b. Other Adjustments	120,797.29
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,096,346.29
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,595,338.18
REVENUES	
5. Cash Received in Current Year	4,946,215.29
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,150,131.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,150,131.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,096,346.29
EXPENDITURES	
10. Donor-Authorized Expenditures	4,256,261.86
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	4,256,261.86
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	3,339,076.32