Holtville

where tradition meets vision



2013-14 UNAUDITED ACTUALS
AND
2014-15 BUDGET REVISION REPORT

September 25, 2014

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 25, 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:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.24%
	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	$8,837,270.34
	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.	$8,837,270.34
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	5.81%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

HOLTVILLE UNIFIED SCHOOL DISTRICT
2013-14 UNAUDITED ACTUALS
2014-15 FIRST BUDGET REVISION
September 25, 2014

Within this packet the Holtville Unified School District presents its 2013-14 Unaudited Actuals Report, as well as its 2014-15 First Budget Revision. Included within this report are the following required SACS financial statements:

- General Fund (Form 01)
- Adult Education Fund (Form 11)
- Cafeteria Fund (Form 13)
- Building Fund (Form 21)
- Capital Facilities Fund (Form 25)
- State School Building Fund (Form 30)
- Special Reserve Fund for Capital Projects (Form 40)
- Bond Interest and Redemption Fund (Form 51)
- Debt Service Fund (Form 56)

In addition to the above, this report also includes the following supplemental forms:

- Certification and Summary Page (Form CA)
- Average Daily Attendance (Form A)
- Local Control Funding Formula Calculator Sheet
- Current Expense Formula/Min Classroom Compensation: Actuals (Form CEA)
- Schedule of Categorical Funds (Form CAT)
- School District Appropriations Limit Calculations (Form GANN)
- Schedule of Allocation Factors for Support Costs (Form PCRAF)
- Program Cost Report (Form PCR)
- Indirect Cost Rate Worksheet (Form ICR)
- Lottery Report (Form L)
- No Child Left Behind Maintenance of Effort Expenditures (Form NCMOE)
- Summary of Interfund Activities: Est. Actuals (Form SIAA)
- Special Education Maintenance of Effort (Forms SEMA/SEMB)
- Schedule of Capital Assets (Form ASSET)
- Schedule of Long-Term Liabilities (Form DEBT)
- 2014-15 Cashflow Report
- SACS Technical Review Checks

Background – State and Federal

As the country still continues to reel from the fiscal crisis of what is now termed as “the Great Recession”, economic indicators continue to show little to no recovery to the

economy for the nation as a whole. Current figures show the national economy is only growing by an average of about 2% a year, a number significantly lower than economic recoveries in the past. As pointed out in a recent article by the New York Times, for nearly 100 years, the pace of growth for the American economy averaged over 3% per year, even when factoring in the prolonged downturn during the Great Depression of the 1930's. Putting this into context, the current economic climate is averaging job creation nation-wide of approximately 97,000 new jobs per month. In contrast, however, coming out of the significant recession of the late 1970's, job creation in the 1980's averaged over 233,000 per month. The low growth has spawned debate among experts as to whether the low growth is "the new normal", or merely the result of failed economic policy. It seems that the future will only tell.

In spite of the poor indicators in the economy, the 2013-14 fiscal year showed a steady recovery in many governmental budgets, especially for California schools. With the passage of Proposition 30, the Governor is steadily increasing funding for schools under the Local Control Funding Formula (LCFF), as he attempts to pay down what has been termed a "wall of debt". Though the LCFF funding model shows increases in 2014-15, there has been little increase in other program budgets (i.e. Special Education) and due to the elimination of prior State program funds (i.e. Transportation), districts such as HUSD expect to supplement those programs with the monies added to the LCFF. In addition, Governor Brown's reform of the State retirement system is now in effect, requiring that school districts contribute greater percentages to the system. This represents a large increase in the expense of employing school staff.

In addition to the changes caused by the LCFF, school districts were also required to undergo an extensive planning process during the 2013-14 fiscal year. During this time, the State, county offices of education, and individual districts have wrestled with the new Local Control Accountability Plan (LCAP), which requires school districts to bring together stakeholders in order to address key areas of concern within Education. While this process was focused primarily on school improvement, many of the areas addressed by the plan have a direct impact on a school district's finances.

Background – Local

Over the past several years, HUSD has been hit by a steady decline in student enrollment. This in turn has led to a drop in attendance. Luckily, this decline is always deferred to the next fiscal year, as the State allows districts to choose the higher of either current or prior year average daily attendance (ADA). While this deferral allows the District to make preparations for declining enrollment, it is a momentary reprieve, as the following illustrates the eventual cost of a declining student base:

- The 2011-12 ADA (used to calculate 2012-13 revenue) totaled 1,533.10. The 2012-13 ADA (used in 2013-14) totaled 1,520.66. The loss in ADA between those two years represents approximately $68,000 in lost revenue for the 2013-14 school year.

- The drop in ADA between 2012-13 and 2013-14 ADA is approximately 11.16 ADA. Using the 2014-15 LCFF Calculator, this represents a loss of approximately $155,000 to 2014-15 revenues.

In addition to the difficulties with declining enrollment, the District also must contend with the evolving educational needs brought on by new standards, testing requirements, and school improvement needs dictated by those at the State, along with the needs addressed locally through the LCAP process. Though the State has provided districts with the appearance of greater flexibility in the LCFF, the truth is that schools are still mandated to provide increased services through core expenditures (i.e. the cost of implementing the new State standards brought on by Common Core) as well as the supplemental services to address the needs of the District's low-income, English Learner, foster youth, and Special Education populations. Further, the LCAP process highlighted the State's mandate to address student attendance, along with the community's interest in spending additional resources to prioritize instructional assistance at lower grade levels, increasing school safety, addressing facility needs, and providing parent training in technology.

CLOSING OUT 2013-14

The primary drive of this report is to provide the District's actual revenues and expenditures for the 2013-14 school year. Below is a table summarizing the variances between the actual General Fund revenues contained in this report and those presented in the 2013-14 Estimated Actuals:

GF Unrestricted	2013-14 Unaudited Actuals	2013-14 Estimated Actuals	Variance	Explanation
LCFF State Aid	7,864,433	8,440,953	(576,520)	State Aid decreased due to increase in EPA and Property Tax collections
Education Protection Account	1,681,930	1,454,700	227,230	Updated figure based on figures provided by ICOE
LCFF State Aid - PY	15,459	-	15,459	Based on close-out of PY GF UR A/R account
LCFF - Local Prop Taxes	1,574,578	1,213,250	361,328	Updated figures based on Imp County Tax Assessor report
LCFF Transfers (Ad Ed)	(83,174)	(83,174)	-	No change
Federal Revenue	2,205	2,205	-	No change
Other Stae Revenue (Non-RL)	457,257	458,443	(1,186)	UR Lotto decreased by -$4,545 and Other State apportionments increased by $3,360
Local Revenue	165,176	125,371	39,805	Received payment from Heber ESD for 2013-14 Psychological Services (+$39,000)

Interfund Transfers In	-	1,030	(1,030)	TRAN account proceeds were re-coded to Other Local Revenues to clear a technical error in the SACS software
UR Contributions to Restricted	(820,523)	(842,752)	22,229	Sp Ed contributions less than expected (+$27,000 increase to GF UR Revenues), Maint contribution greater than expected (-$10,000), Title I contribution needed (-$26,000), EIA/LEP contributions less than budgeted (+$32,000)
Total Revenue (GF UR)	**10,857,342**	**10,770,026**	**87,316**	

As for **2013-14 GF UR Expenses**, below are variances from estimates to actuals:

GF Unrestricted	2013-14 Unaudited Actuals	2013-14 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	6,226,073	6,199,908	26,165	Teacher Sal actuals less than budget (-$500 to expense), Certif Subs/Extra Duty actuals less than budget (-$6,000 to expense), Certif Support staff (1200s) actuals greater than budget (+$1,800 to expense), Certif Mgmt actuals greater than budget (+$31,000 to expense) - this was due to the agreement to provide the "me too" salary increase (equal to barg units) not budgeted at Est Actuals
Classified Salary Expense	1,530,784	1,508,291	22,493	Classified Instructional greater than budget (+$1,000), Classif Temp/OT actuals greater than budget (+$2,000 to expense), Other Classif Instruct Support Sal under budget (-$6,500), Classif Clerical/Testing staff under budget (+$3,300), Classif Conf/Mgmt actuals greater than budget (+$22,500 to expense) - this was due to the agreement to provide the "me too" salary increase (equal to barg units) not budgeted at Est Actuals
Employee Benefits	1,896,794	1,988,091	(91,297)	Health/Welfare actuals came in under budget (-$49,000) due to unfilled positions, PERS/STRS actuals under budget (-$15,000), OPEB actuals under budget (-$15,000), all other pay taxes under budget (-$12,000)
Materials/Supplies	351,293	415,378	(64,085)	State-Adopted Texts under budget (-$19,000), site and department materials budgets under budget (-$45,000)

Travel/Professional Services	1,063,565	1,242,271	(178,706)	Travel/Training expenses under budget (-$57,000), membership dues under budget (-$5,000), utilities expense under budget (-3,000), leases/repairs under budget (-$5,000), centralized services over budget (+$2,000), professional/consulting services under budget (-$108,000), communications expense under budget (-$2,000). Approximately half of all these savings were unspent funds in LCFF EIA/LEP (total of -$91,000 of above savings)
Depreciable Assets/Improvements	12,866	9,000	3,866	Additional cost of Finley concrete project over budget (+$4,000)
Transfers to ICOE/IVROP	119,835	114,995	4,840	Additional cost for County Office Transfer (+$4,456), additional cost for IVROP transfer (+$384)
Indirect Cost Recovery	(87,247)	(103,900)	16,653	Unable to recover full budgeted indirect costs due to categorical budgets being strained (+$8,000), Cafeteria and Ad Ed indirect transfers under budget as well as they are based off of actual expenditures (+$8,000)
Debt Service	56,625	54,000	2,625	Additional Principal and Interest costs over budget (+$2,625) due to incorrect calculation at time of budgeting
Total Expenses (GF UR)	**11,170,588**	**11,428,034**	**(257,446)**	

Looking at **2013-14 GF Restricted Revenues**, the following table illustrates the revenue variances between the Estimated Actuals Budget and the Unaudited Actuals:

GF Restricted	2013-14 Unaudited Actuals	2013-14 Estimated Actuals	Variance	Explanation
Federal Revenue	1,251,672	1,321,983	(70,311)	Migrant Program did not fully expend all of its budgets (-$34,000), Title IIA deferred revenue (-$30,000), Title III deferred revenue (-$9,000), additional unbudgeted Medi-Cal funds (+$2,000)
Other Stae Revenue (Non-RL)	874,881	867,916	6,965	Updated Lotto projections (+$7,000)
Local Revenue	422,653	413,096	9,557	Actual RDA pass-through funds greater than budget (+$5,000), increased AB602 distribution (+$4,500)
UR Contributions to Restricted	820,523	842,752	(22,229)	Sp Ed contributions less than expected (-$27,000 decrease to GF Restricted Revenues), Maint contribution greater than expected

				(+$10,000), Title I contribution needed (+$26,000), EIA/LEP contributions less than budgeted (-$32,000)
Total Revenue (GF Restricted)	**3,369,729**	**3,445,747**	**(76,018)**	

Variances to the **2013-14 General Fund Restricted Expenses** between budget and actuals are summarized in the graph below:

GF Restricted	2013-14 Unaudited Actuals	2013-14 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	1,335,672	1,373,703	(38,032)	Summer Migrant Teacher actual expense less than budget (-$11,000 to expense), Over-budgeted Sp Ed Teacher costs (-$10,000), Resource teachers converted to P/T (-$10,000), Certif Subs/Extra Duty actuals less than budget (-$14,000 to expense), Certif Support staff (1200s) actuals greater than budget (+$3,000 to expense), Certif Mgmt actuals greater than budget (+$4,000 to expense) - this was due to the agreement to provide the "me too" salary increase (equal to barg units) not budgeted at Est Actuals
Classified Salary Expense	567,555	516,633	50,922	ASES Classified instructional salaries greater than budget (+$32,000), Sp Ed Classified instructional salaries greater than budget (+$7,000), Low-Income/EL Classified instructional salaries greater than budget (+$3,000), Librarian Classif Sal over budget (+$2,000), Technology Support Classif Sal over budget (+$9,000) due to setting up Common Core testing labs, Maint/Custodial Classif staff over-budget (+$1,000), Classif Migrant Sal under budget (-$7,000), Classif Conf/Mgmt actuals greater than budget (+$5,000 to expense) - this was due to the agreement to provide the "me too" salary increase (equal to barg units) not budgeted at Est Actuals
Employee Benefits	423,173	441,241	(18,068)	Health/Welfare actuals came in under budget (-$20,000) due to budgeted but unspent Sp Ed H/W, PERS/STRS actuals under budget (-$15,000), OPEB actuals over budget (+$11,000), all other pay taxes over budget (+$6,000)

Materials/Supplies	620,794	705,206	(84,412)	State-Adopted Texts and books under budget (-$25,000), site and department materials budgets under budget (-$59,000) -- this underspending is due to the fact that all Restricted funds are budgeted to be expended to $0 each year so that sites and departments know how much is available to them
Travel/Professional Services	265,569	465,880	(200,310)	Travel/Training expenses under budget (-$28,000), centralized services under budget (-$2,000), professional/consulting services under budget by (-$170,000) -- this underspending is due to the fact that all Restricted funds are budgeted to be expended to $0 each year so that sites and departments know how much is available to them
Depreciable Land Improvements	9,250	9,250	-	No change
Indirect Cost Recovery	31,749	39,790	(8,041)	Unable to recover full budgeted indirect costs due to categorical budgets being strained (-$8,041)
Interfund Transfers Out	110,000	110,000	-	No change
Total Expenses (GF Restricted)	**3,363,761**	**3,661,702**	**(297,941)**	

THE 2014-15 BUDGET

This Budget must make several key assumptions in order to present estimates for the 2014-15 school year, including information provided by the State (Budget Act details) and District-specific information, such as enrollment, attendance, and staffing.

From the State level, the 2014-15 Budget Revision assumes the following:

- COLA = 0.85%.
- Local Control Funding Formula (LCFF) gap percentage = 29.56%

As for the HUSD-specific variables, this report includes updates to the staffing at the District, including several new positions dictated by the HUSD Local Control Accountability Plan (LCAP). Since the Budget Adoption in July, HUSD has seen numerous changes in the make-up of the staff with some members leaving, new hires in place, and movement of current staff through the salary schedules due to step and column movement. This report has incorporated all of those changes to date.

With regard to enrollment, the District attempts to project enrollment and subsequent attendance. Though initial enrollment reports for the first weeks of school are showing that enrollment is greater than the 2013-14 enrollment, this Budget maintains the funded

ADA from the 2013-14 school year. This is the conservative approach as the prior-year ADA is the worst-case scenario for the HUSD 2014-15 Budget.

The chart below provides a summary of the variances in **2014-15 General Fund UR Revenues** between the July 1 Adoption and the current revision.

GF Unrestricted	2014-15 First Budget Revision	2014-15 Budget Adoption	Variance	Explanation
LCFF State Aid	8,959,252	9,477,552	(518,300)	State Aid decreased due to increase in EPA and estimated Property Tax collections
Education Protection Account	1,729,782	1,422,682	307,100	Updated figure based on figures provided by ICOE
LCFF State Aid - PY	-	-	-	No change since prior budget adoption
LCFF - Local Prop Taxes	1,574,308	1,213,250	361,058	Figure based on 2013-14 local property tax collections
LCFF Transfers (Ad Ed)	(83,174)	(83,174)	-	No change since prior budget adoption
Federal Revenue	-	-	-	No change since prior budget adoption
Other Stae Revenue (Non-RL)	274,196	272,120	2,076	Updated UR Lotto revenues
Local Revenue	195,649	125,371	70,278	Updated 2014-15 anticipated IVROP disbursement (+$5,000), added the receipt of the Chargers Equipment Grant (+$35,000), added Bus Retrofit Grant (+$30,000)
Interfund Transfers In	471	-	471	Added one-time transfers to close out small carryover amounts in Funds 210, 300, and 400
UR Contributions to Restricted	(796,923)	(1,213,426)	416,503	GF UR Contributions to GF Restricted have changed drastically due to the close out of old EIA and LEP accounts and the change of salaries and benefits to the new LCFF EIA and LEP accounts on the UR side of the GF. Remaining budget = Contrib to Sp Ed ($341,000) and Maintenance ($456,000)
Total Revenue (GF UR)	**11,853,561**	**11,214,375**	**639,186**	

The following table shows the variances to **2014-15 GF UR Expenses**:

GF Unrestricted	2014-15 First Budget Revision	2014-15 Budget Adoption	Variance	Explanation
Certificated Salary Expense	6,336,112	6,058,931	277,181	An additional teacher was budgeted for since the July 1 Adoption (+$70,000), Subs/Stipends budget increased (+$8,000), 1 counselor moved to LCFF EIA/LEP accounts + additional counselor budgeted from same accounts for HMS/Pine (+$156,000), Cert Mgmt increased (+$43,000) to account for change to salary schedule
Classified Salary Expense	1,636,438	1,445,679	190,759	As per LCAP: Additional Instructional Aides added to K-3 (+$68,000), computer lab technicians (+$55,000), student attendance officer added (+$42,000). Adjustments to maint/custodial temps/OT (-$6,000), additional step movement for Class Mgmt/Conf employees (+$32,000)
Employee Benefits	2,377,461	2,250,089	127,372	H/W increased due to new positions (+$52,000), additional cost of retirement systems (+$51,000), all other pay taxes (+$24,000)
Materials/Supplies	360,777	300,217	60,560	Site materials budgets were increased in the new LCFF EIA/LEP accounts due to carryover (+$24,000), increase to HHS budget for Chargers grant (+$40,000), decrease to other site budgets (-$3,000)
Travel/Professional Services	1,062,961	981,475	81,486	Site 5000's series budgets were increased in the new LCFF EIA/LEP accounts due to carryover (+$12,000), decrease to Transportation 5000's series to reflect updated projections (-$5,000), increase to ROP transfer to account for F/T medical terminology instructor (+$77,000), all other budgets decreased due to updated projections (-$9,000), centralized services increased (+$7,000)
Depreciable Assets/Improvements	39,000	9,000	30,000	Added anticipated repairs for bus retrofit program (+$30,000)
Transfers to ICOE/IVROP	120,273	114,995	5,278	Increased the anticipated pass-through to IVROP
Indirect Cost Recovery	(111,377)	(96,856)	(14,521)	Due to carryover, indirect transfers on categorical funds increased, causing deduction of indirect to GF UR (-$14,521)
Debt Service	66,955	54,000	12,955	Increased principal/interest cost to account for transportation vans (+$13,000)
Total Expenses (GF UR)	**11,888,600**	**11,117,530**	**771,069**	

The following chart represents the variances in the **2014-15 GF Restricted Revenues** between Adoption and the current revision:

GF Restricted	2014-15 First Budget Revision	2014-15 Budget Adoption	Variance	Explanation
Federal Revenue	1,207,987	1,155,219	52,768	Adjustment to budgeted Title I revenue (+$2,000), Migrant Revenues (+$7,000), Title IIA (+$43,000)
Other State Revenue (Non-RL)	434,110	549,189	(115,079)	Corrected California Clean Energy Revenues included in July 1 Budget adoption in error (-$119,000), adjusted Restricted Lotto projection (-$4,000)
Local Revenue	415,407	412,896	2,511	Updated AB602 based on ICSELPA funding distribution (+$2,511)
UR Contributions to Restricted	796,923	1,213,426	(416,503)	GF UR Contributions to GF Restricted have changed drastically due to the close out of old EIA and LEP accounts and the change of salaries and benefits to the new LCFF EIA and LEP accounts on the UR side of the GF. Remaining budget = Contrib to Sp Ed ($341,000) and Maintenance ($456,000)
Total Revenue (GF Restricted)	**2,854,427**	**3,330,730**	**(476,303)**	

The following table provides the variances in **2014-15 GF Restricted Expenses** between the Adopted Budget and the current revision:

GF Restricted	2014-15 First Budget Revision	2014-15 Budget Adoption	Variance	Explanation
Certificated Salary Expense	1,093,357	1,407,894	(314,537)	Adjusted Title I Certificate: removed Curriculum Director (-$56,000), shifted counselor salaries out (-$50,000), added stipends/subs (+$5,000). Adjust Migrant Certificated Salaries to reflect updated service agreement (+$3,000). Sp Ed: Adjusted Certificated salaries to reflect actual hires, less than budgeted (-$39,000). Title IIA: Removed Curriculum Director (-$14,000), increased resource teacher salary (+$4,000), stipends/subs increased (+$2,000). Title III LEP: shifted teacher salaries (-$65,000), shifted counselor salaries (-$80,000), removed Curriculum Director (-$10,000). ASES: decreased certificated (-$14,000)

Classified Salary Expense	562,372	582,613	(20,241)	Adjusted Title I: shifted instructional aides (-$42,000), shifted computer/tech aides (-$22,000). Adjust Migrant Classified Salaries to reflect updated service agreement (+$6,000). Sp Ed: Increased to accommodate shifted salaries from other categoricals (+$9,000). Title III LEP: shifted instructional aide salaries (-$11,000). ASES: increased classified staff budget (+$27,000). Maintenance: increased temp staff (+$12,000)
Employee Benefits	454,264	524,167	(69,903)	H/W decreased due to shifting of positions to GF UR (-$25,000), decreased cost of all other pay taxes due to shifting of positions to UR (-$45,000)
Materials/Supplies	382,704	285,223	97,481	Site materials budgets were increased due to carryover (+$97,481)
Travel/Professional Services	426,064	387,805	38,259	Site prof services budgets were increased due to carryover (+$38,259)
Depreciable Land Improvements	9,250	9,250	-	No change since prior budget adoption
Indirect Cost Recovery	47,267	32,746	14,521	Due to carryover, indirect transfers on categorical funds increased, causing increase to indirect to GF Restricted (+$14,521)
Interfund Transfers Out	115,080	110,000	5,080	Increased transfer to reflect carryover of RDA pass-thru funds from prior year
Total Expenses (GF Restricted)	**3,090,358**	**3,339,698**	**(249,340)**	

ENDING FUND BALANCES

For the 2013-14 Unaudited Actuals Report, GF UR Budget has closed -$313,247 in the red. Knowing this, **the total reserve level is currently projected at 20.33%**. Of this balance, $436,030 has been set aside for the state-mandated 3% minimum reserve level, $2,500 to the Revolving Cash Account (roughly 0.02%), $1,689,823 to Apportionment Deferrals (approximately 11.63%), and $826,422 to Capital Improvements (roughly 5.69%. The large deficit in 2013-14 was caused entirely by the settlement of the 2012-13 and 2013-14 negotiations for all bargaining units, and the loss is not projected to continue at that magnitude into the future budget years.

For the 2014-15 Budget in this revision, HUSD expects its UR GF to be in the red by -$35,039. If this occurs, **the total UR GF reserve will equal 19.49% at 6/30/2015**. Of this balance, $449,369 has been set aside for the state-mandated 3% minimum reserve level, $2,500 to the Revolving Cash Account (roughly 0.02%), $403,166 to Inter-Year Apportionment Deferrals (approximately 2.69%), and $2,064,702 to Capital Projects (or roughly 13.78%). This deficit is anticipated merely because of the additional hires that the District had to employ do to the academic needs generated by the LCAP. The hope and anticipation is that early signs of increased enrollment, and the employment of the

student attendance officer will greatly increase actual revenues by year-end, above what is projected in this Budget. Early indications in the school year show this to be the trend.

Finally, it is important for one to keep in mind that the 2014-15 numbers are only estimates, based upon the current conditions, and facts known at the time of this report's issuance. These budget figures will be revisited at the First Interim in December 2014. In addition, actual figures for 2013-14 will undergo the annual independent audit, which will be presented in either December 2014 or January 2015.

OTHER FUNDS

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program has been severely limited, as its funds disappeared during the recession and the General Fund flexibility provisions that came with it. However, there are three Adult Ed categorically-funded programs that continue to operate, as well as some Unrestricted programs that are needed to maintain the Fund's operations. The 2013-14 Unaudited Actuals ending balance is approximately $50. The 2014-15 Budget ending balance is projected to be $8. The low balances are due to the fact that the fund is run by federal funds that need to be expended to $0 each year, along with just enough General Fund dollars to maintain minimal unrestricted programs.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2013-14 Unaudited Actuals ending balance is $566,688. The projected ending balance in the 2014-15 Budget is estimated to be $436,521.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the general obligation bonds sold by the District under the authority of the 2003 City of Holtville election. In addition, the Fund also houses the Certificate of Participation (COP) issued by the District in 2011-12 under the Qualified School Construction Bond (QSCB) Program. The bond funds have contributed to the District-wide construction projects, while the COP has funded construction expenses at HHS (i.e. field lighting and sports courts). The 2013-14 Unaudited Actuals ending balance is $114. The District will close this fund's nominal amount by the year-end of the 2014-15 Budget.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The

District charges are $2.97/square foot for residential construction and $0.47/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. Currently, this fund is being utilized to purchase the State-leased portable buildings that were offered to schools at significantly discounted rates. The 2013-14 Unaudited Actuals ending balance is $14,690. The budgeted ending balance in the 2014-15 fiscal year is estimated at the same, as there are no regular revenues nor expenditures budgeted in the fund at this time.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY FUND

Fund 400 held the revenues and expenditures collected by the District to purchase and construct its new scoreboard at the HHS football field in 2010. The 2013-14 Unaudited Actuals ending balance was a nominal amount of $356. The District will close this fund out by the year-end of the 2014-15 Budget.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is operated on the District's books, but is run by the Imperial County Tax Assessor's Office. This fund tracks the tax receipts, then makes principal and interest payments to the District's General Obligation Bonds that were sold (receipts from the bond issuances are in Fund 21). The Unaudited Actuals ending balance for 2013-14 is $82,258 and is budgeted to end at $109,903 in 2014-15.

THE DEBT SERVICE FUND

The Debt Service serves as the fund that issues payments for the 2006-07 COP issuance, as well as the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, and the 2011-12 QSCB issuance. The 2013-14 Unaudited Actuals ending balance is $71,348. The projected ending balance for the 2014-15 Budget is $11,479.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2013-14 Unaudited Actuals Report and adopt the 2014-15 First Budget Revision as set forth in this report. Any questions or comments regarding this report may be directed toward John-Paul Wells, Assistant Superintendent of the Holtville Unified School District, via telephone (760-356-2974) or email (jpwells@holtville.k12.ca.us).

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	11,053,225.93	0.00	11,053,225.93	12,180,168.00	0.00	12,180,168.00	10.2%
2) Federal Revenue		8100-8299	2,205.00	1,251,672.13	1,253,877.13	0.00	1,207,987.01	1,207,987.01	-3.7%
3) Other State Revenue		8300-8599	457,257.46	874,880.96	1,332,138.42	274,196.00	434,110.00	708,306.00	-46.8%
4) Other Local Revenue		8600-8799	165,176.09	422,652.99	587,829.08	195,649.00	415,407.00	611,056.00	4.0%
5) TOTAL, REVENUES			11,677,864.48	2,549,206.08	14,227,070.56	12,650,013.00	2,057,504.01	14,707,517.01	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,226,072.99	1,335,671.50	7,561,744.49	6,336,112.00	1,093,357.00	7,429,469.00	-1.7%
2) Classified Salaries		2000-2999	1,530,784.14	567,554.87	2,098,339.01	1,636,438.00	562,372.00	2,198,810.00	4.8%
3) Employee Benefits		3000-3999	1,896,794.29	423,172.76	2,319,967.05	2,377,461.00	454,264.00	2,831,725.00	22.1%
4) Books and Supplies		4000-4999	351,292.62	620,793.59	972,086.21	360,777.00	382,703.54	743,480.54	-23.5%
5) Services and Other Operating Expenditures		5000-5999	1,063,565.26	265,569.40	1,329,134.66	1,062,961.00	426,063.54	1,489,024.54	12.0%
6) Capital Outlay		6000-6999	12,865.62	9,250.00	22,115.62	39,000.00	9,250.00	48,250.00	118.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	176,460.16	0.00	176,460.16	187,228.00	0.00	187,228.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(87,246.65)	31,748.65	(55,498.00)	(111,377.48)	47,267.48	(64,110.00)	15.5%
9) TOTAL, EXPENDITURES			11,170,588.43	3,253,760.77	14,424,349.20	11,888,599.52	2,975,277.56	14,863,877.08	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			507,276.05	(704,554.69)	(197,278.64)	761,413.48	(917,773.55)	(156,360.07)	-20.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	470.50	0.00	470.50	New
b) Transfers Out		7600-7629	0.00	110,000.00	110,000.00	0.00	115,080.42	115,080.42	4.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(820,522.67)	820,522.67	0.00	(796,923.00)	796,923.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(820,522.67)	710,522.67	(110,000.00)	(796,452.50)	681,842.58	(114,609.92)	4.2%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(313,246.62)	5,967.98	(307,278.64)	(35,039.02)	(235,930.97)	(270,969.99)	-11.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,268,022.58	233,507.77	3,501,530.35	2,954,775.96	239,475.75	3,194,251.71	-8.8%
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)			3,268,022.58	233,507.77	3,501,530.35	2,954,775.96	239,475.75	3,194,251.71	-8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,268,022.58	233,507.77	3,501,530.35	2,954,775.96	239,475.75	3,194,251.71	-8.8%
2) Ending Balance, June 30 (E + F1e)			2,954,775.96	239,475.75	3,194,251.71	2,919,736.94	3,544.78	2,923,281.72	-8.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	239,475.75	239,475.75	0.00	3,544.78	3,544.78	-98.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,952,275.96	0.00	2,952,275.96	2,917,236.94	0.00	2,917,236.94	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	1,904,594.60	(68,729.54)	1,835,865.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,500.00	0.00	2,500.00				
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	1,826,353.84	478,586.93	2,304,940.77				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	87,955.04	0.00	87,955.04				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,821,403.48	409,857.39	4,231,260.87				
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	866,627.52	100,381.65	967,009.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	70,000.00	70,000.00				
6) TOTAL, LIABILITIES			866,627.52	170,381.65	1,037,009.17				
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)			2,954,775.96	239,475.74	3,194,251.70				

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
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,864,433.00	0.00	7,864,433.00	8,959,252.00	0.00	8,959,252.00	13.9%
Education Protection Account State Aid - Current Year		8012	1,681,930.00	0.00	1,681,930.00	1,729,782.00	0.00	1,729,782.00	2.8%
State Aid - Prior Years		8019	15,459.00	0.00	15,459.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	31,112.48	0.00	31,112.48	31,112.00	0.00	31,112.00	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	2,453,807.28	0.00	2,453,807.28	2,453,807.00	0.00	2,453,807.00	0.0%
Unsecured Roll Taxes		8042	286,351.95	0.00	286,351.95	286,352.00	0.00	286,352.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,401.40	0.00	21,401.40	21,401.00	0.00	21,401.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,218,364.00)	0.00	(1,218,364.00)	(1,218,364.00)	0.00	(1,218,364.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	537.65	0.00	537.65	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(268.83)	0.00	(268.83)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			11,136,399.93	0.00	11,136,399.93	12,263,342.00	0.00	12,263,342.00	10.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(83,174.00)		(83,174.00)	(83,174.00)		(83,174.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,053,225.93	0.00	11,053,225.93	12,180,168.00	0.00	12,180,168.00	10.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	247,195.00	247,195.00	0.00	247,195.00	247,195.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		463,406.64	463,406.64		411,512.00	411,512.00	-11.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		124,145.86	124,145.86		143,709.48	143,709.48	15.8%
NCLB: Title III, Immigrant Educatior Program	4201	8290		0.00	0.00		6,464.00	6,464.00	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
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		84,575.66	84,575.66		62,813.53	62,813.53	-25.7%
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		288,615.25	288,615.25		322,868.00	322,868.00	11.9%
Vocational and Applied Technology Education	3500-3699	8290		13,672.37	13,672.37		13,425.00	13,425.00	-1.8%
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	2,205.00	30,061.35	32,266.35	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,205.00	1,251,672.13	1,253,877.13	0.00	1,207,987.01	1,207,987.01	-3.7%
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	56,980.00	0.00	56,980.00	56,980.00	0.00	56,980.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	210,594.52	59,194.15	269,788.67	217,216.00	55,714.00	272,930.00	1.2%
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		292,241.00	292,241.00		292,241.00	292,241.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		118,743.00	118,743.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educatior	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		318,727.00	318,727.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	189,682.94	85,975.81	275,658.75	0.00	86,155.00	86,155.00	-68.7%
TOTAL, OTHER STATE REVENUE			457,257.46	874,880.96	1,332,138.42	274,196.00	434,110.00	708,306.00	-46.8%

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	115,080.42	115,080.42	0.00	110,000.00	110,000.00	-4.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,201.42	0.00	15,201.42	15,000.00	0.00	15,000.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	84,178.00	0.00	84,178.00	89,456.00	0.00	89,456.00	6.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	268.83	0.00	268.83	0.00	0.00	0.00	-100.0%
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	65,527.84	10,196.57	75,724.41	91,193.00	10,000.00	101,193.00	33.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		297,376.00	297,376.00		295,407.00	295,407.00	-0.7%
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			165,176.09	422,652.99	587,829.08	195,649.00	415,407.00	611,056.00	4.0%
TOTAL, REVENUES			11,677,864.48	2,549,206.08	14,227,070.56	12,650,013.00	2,057,504.01	14,707,517.01	3.4%

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	5,160,306.46	899,247.75	6,059,554.21	5,159,158.00	831,581.00	5,990,739.00	-1.1%
Certificated Pupil Support Salaries		1200	302,030.83	318,651.92	620,682.75	446,580.00	197,221.00	643,801.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	623,384.74	117,771.83	741,156.57	594,580.00	64,555.00	659,135.00	-11.1%
Other Certificated Salaries		1900	140,350.96	0.00	140,350.96	135,794.00	0.00	135,794.00	-3.2%
TOTAL, CERTIFICATED SALARIES			6,226,072.99	1,335,671.50	7,561,744.49	6,336,112.00	1,093,357.00	7,429,469.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	40,872.27	262,365.89	303,238.16	108,029.00	269,431.00	377,460.00	24.5%
Classified Support Salaries		2200	686,813.61	186,174.14	872,987.75	736,260.00	175,727.00	911,987.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	175,481.28	67,905.68	243,386.96	167,331.00	65,424.00	232,755.00	-4.4%
Clerical, Technical and Office Salaries		2400	483,057.01	0.00	483,057.01	500,224.00	0.00	500,224.00	3.6%
Other Classified Salaries		2900	144,559.97	51,109.16	195,669.13	124,594.00	51,790.00	176,384.00	-9.9%
TOTAL, CLASSIFIED SALARIES			1,530,784.14	567,554.87	2,098,339.01	1,636,438.00	562,372.00	2,198,810.00	4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	495,259.90	101,318.70	596,578.60	546,073.00	90,528.00	636,601.00	6.7%
PERS		3201-3202	159,461.17	55,296.89	214,758.06	196,869.00	71,716.00	268,585.00	25.1%
OASDI/Medicare/Alternative		3301-3302	200,389.90	64,009.79	264,399.69	220,323.00	57,733.00	278,056.00	5.2%
Health and Welfare Benefits		3401-3402	833,024.49	165,586.95	998,611.44	1,120,468.00	203,234.00	1,323,702.00	32.6%
Unemployment Insurance		3501-3502	3,340.87	839.00	4,179.87	4,022.00	839.00	4,861.00	16.3%
Workers' Compensation		3601-3602	101,148.58	25,313.41	126,461.99	145,918.00	30,214.00	176,132.00	39.3%
OPEB, Allocated		3701-3702	31,189.38	10,808.02	41,997.40	51,813.00	0.00	51,813.00	23.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	72,980.00	0.00	72,980.00	91,975.00	0.00	91,975.00	26.0%
TOTAL, EMPLOYEE BENEFITS			1,896,794.29	423,172.76	2,319,967.05	2,377,461.00	454,264.00	2,831,725.00	22.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	22,401.50	44,348.25	66,749.75	44,774.00	53,996.00	98,770.00	48.0%
Books and Other Reference Materials		4200	0.00	768.52	768.52	0.00	5,500.00	5,500.00	615.7%
Materials and Supplies		4300	318,502.95	516,490.99	834,993.94	303,933.00	284,321.54	588,254.54	-29.5%
Noncapitalized Equipment		4400	10,388.17	59,185.83	69,574.00	12,070.00	38,886.00	50,956.00	-26.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			351,292.62	620,793.59	972,086.21	360,777.00	382,703.54	743,480.54	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,361.84	49,382.20	83,744.04	44,546.00	54,038.61	98,584.61	17.7%
Dues and Memberships		5300	16,201.60	438.10	16,639.70	18,630.00	0.00	18,630.00	12.0%
Insurance		5400 - 5450	96,155.90	0.00	96,155.90	96,500.00	0.00	96,500.00	0.4%
Operations and Housekeeping Services		5500	444,044.76	16,140.00	460,184.76	445,500.00	19,200.00	464,700.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,003.30	58,284.60	158,287.90	15,050.00	56,079.00	71,129.00	-55.1%
Transfers of Direct Costs		5710	(2,579.54)	2,579.54	0.00	(2,686.00)	2,686.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	359,139.10	138,744.96	497,884.06	428,021.00	294,059.93	722,080.93	45.0%
Communications		5900	16,238.30	0.00	16,238.30	17,400.00	0.00	17,400.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,063,565.26	265,569.40	1,329,134.66	1,062,961.00	426,063.54	1,489,024.54	12.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,031.88	9,250.00	13,281.88	0.00	9,250.00	9,250.00	-30.4%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,833.74	0.00	8,833.74	39,000.00	0.00	39,000.00	341.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,865.62	9,250.00	22,115.62	39,000.00	9,250.00	48,250.00	118.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	35,273.47	0.00	35,273.47	30,817.00	0.00	30,817.00	-12.6%
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	84,562.00	0.00	84,562.00	89,456.00	0.00	89,456.00	5.8%
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	4,694.75	0.00	4,694.75	7,415.00	0.00	7,415.00	57.9%
Other Debt Service - Principal		7439	51,929.94	0.00	51,929.94	59,540.00	0.00	59,540.00	14.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			176,460.16	0.00	176,460.16	187,228.00	0.00	187,228.00	6.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,748.65)	31,748.65	0.00	(47,267.48)	47,267.48	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(55,498.00)	0.00	(55,498.00)	(64,110.00)	0.00	(64,110.00)	15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(87,246.65)	31,748.65	(55,498.00)	(111,377.48)	47,267.48	(64,110.00)	15.5%
TOTAL, EXPENDITURES			11,170,588.43	3,253,760.77	14,424,349.20	11,888,599.52	2,975,277.56	14,863,877.08	3.0%

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
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	470.50	0.00	470.50	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	470.50	0.00	470.50	New
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	0.00	110,000.00	110,000.00	0.00	115,080.42	115,080.42	4.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	110,000.00	110,000.00	0.00	115,080.42	115,080.42	4.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(820,522.67)	820,522.67	0.00	(796,923.00)	796,923.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(820,522.67)	820,522.67	0.00	(796,923.00)	796,923.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(820,522.67)	710,522.67	(110,000.00)	(796,452.50)	681,842.58	(114,609.92)	4.2%

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	11,053,225.93	0.00	11,053,225.93	12,180,168.00	0.00	12,180,168.00	0.0%
2) Federal Revenue		8100-8299	2,205.00	1,251,672.13	1,253,877.13	0.00	1,207,987.01	1,207,987.01	0.0%
3) Other State Revenue		8300-8599	457,257.46	874,880.96	1,332,138.42	274,196.00	434,110.00	708,306.00	0.0%
4) Other Local Revenue		8600-8799	165,176.09	422,652.99	587,829.08	195,649.00	415,407.00	611,056.00	0.0%
5) TOTAL, REVENUES			11,677,864.48	2,549,206.08	14,227,070.56	12,650,013.00	2,057,504.01	14,707,517.01	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,463,464.45	1,900,565.08	8,364,029.53	6,596,118.00	1,695,639.15	8,291,757.15	-0.9%
2) Instruction - Related Services	2000-2999		1,241,468.62	455,265.12	1,696,733.74	1,376,980.00	352,295.00	1,729,275.00	1.9%
3) Pupil Services	3000-3999		859,748.48	388,568.45	1,248,316.93	1,101,196.00	279,971.93	1,381,167.93	10.6%
4) Ancillary Services	4000-4999		201,616.63	0.00	201,616.63	253,306.00	0.00	253,306.00	25.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,113,047.15	31,748.65	1,144,795.80	1,307,757.52	47,267.48	1,355,025.00	18.4%
8) Plant Services	8000-8999		1,114,782.94	477,613.47	1,592,396.41	1,066,014.00	600,104.00	1,666,118.00	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	176,460.16	0.00	176,460.16	187,228.00	0.00	187,228.00	6.1%
10) TOTAL, EXPENDITURES			11,170,588.43	3,253,760.77	14,424,349.20	11,888,599.52	2,975,277.56	14,863,877.08	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			507,276.05	(704,554.69)	(197,278.64)	761,413.48	(917,773.55)	(156,360.07)	-20.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	470.50	0.00	470.50	0.0%
b) Transfers Out		7600-7629	0.00	110,000.00	110,000.00	0.00	115,080.42	115,080.42	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	(820,522.67)	820,522.67	0.00	(796,923.00)	796,923.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(820,522.67)	710,522.67	(110,000.00)	(796,452.50)	681,842.58	(114,609.92)	0.0%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(313,246.62)	5,967.98	(307,278.64)	(35,039.02)	(235,930.97)	(270,969.99)	-11.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,268,022.58	233,507.77	3,501,530.35	2,954,775.96	239,475.75	3,194,251.71	-8.8%
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)			3,268,022.58	233,507.77	3,501,530.35	2,954,775.96	239,475.75	3,194,251.71	-8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,268,022.58	233,507.77	3,501,530.35	2,954,775.96	239,475.75	3,194,251.71	-8.8%
2) Ending Balance, June 30 (E + F1e)			2,954,775.96	239,475.75	3,194,251.71	2,919,736.94	3,544.78	2,923,281.72	-8.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	239,475.75	239,475.75	0.00	3,544.78	3,544.78	-98.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,952,275.96	0.00	2,952,275.96	2,917,236.94	0.00	2,917,236.94	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	37,523.93	0.00
6230	California Clean Energy Jobs Act	118,743.00	0.00
6300	Lottery: Instructional Materials	31,116.82	0.00
6512	Special Ed: Mental Health Services	21,044.78	3,544.78
7405	Common Core State Standards Implementation	7,343.19	0.00
9010	Other Restricted Local	23,704.03	0.00
Total, Restricted Balance		239,475.75	3,544.78

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)	1,492.84	1,492.09	1,515.83	1,490.00	1,490.00	1,492.84
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,492.84	1,492.09	1,515.83	1,490.00	1,490.00	1,492.84
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.17	0.17	0.17	0.17	0.17	0.17
b. Special Education-Special Day Class	4.66	4.66	4.66	4.66	4.66	4.66
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	4.83	4.83	4.83	4.83	4.83	4.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	1,497.67	1,496.92	1,520.66	1,494.83	1,494.83	1,497.67
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Holtville Unified — 9/30/14

LOCAL CONTROL FUNDING FORMULA — v15.2b (released July 3, 2014)

CALCULATE LCFF TARGET

	2013-14						2014-15						2015-16						2016-17					
Unduplicated as % of Enrollment				77.16%	COLA 77.16%	1.570%		2 yr average		77.16%	COLA 77.16%	0.850%		3 yr average		77.16%	COLA 77.16%	2.100%		3 yr average		77.16%	COLA 77.16%	2.300%
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	424.54	6,952	724	1,184	850	4,122,283	424.25	7,011	729	1,194	857	4,153,832	424.25	7,158	745	1,220	875	4,241,652	424.25	7,323	761	1,247	896	4,338,805
Grades 4-6	333.70	7,056		1,089	782	2,978,940	320.37	7,116		1,098	788	2,883,971	320.37	7,265		1,121	805	2,944,521	320.37	7,432		1,147	823	3,012,119
Grades 7-8	247.05	7,266		1,121	805	2,270,884	242.54	7,328		1,131	812	2,248,588	242.54	7,482		1,155	829	2,295,884	242.54	7,654		1,181	848	2,348,515
Grades 9-12	515.37	8,419	219	1,333	957	5,631,963	510.51	8,491	220	1,344	965	5,625,820	510.51	8,669	225	1,372	985	5,743,748	510.51	8,868	231	1,404	1,008	5,876,481
Subtract NSS	-	-	-			-	-	-	-			-	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-		-				-		-				-
TOTAL BASE	1,520.66	11,439,954	420,233	1,829,985	1,313,896	15,004,070	1,497.67	11,366,243	421,590	1,818,759	1,305,618	14,912,211	1,497.67	11,604,565	430,931	1,857,274	1,333,035	15,225,804	1,497.67	11,871,377	440,782	1,899,700	1,364,061	15,575,919
Targeted Instructional Improvement						-						-						-						-
Transportation						353,701						353,701						353,701						353,701
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**15,357,771**						**15,265,912**						**15,579,505**						**15,929,620**

CALCULATE ECONOMIC RECOVERY TARGET

	2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21	6,856.76	7,843.88
Charter General Purpose BG/ADA inflated to 2020/21	-	-
Categorical Base per ADA	1,896.50	1,896.50
Total Economic Recovery Target per ADA	8,753.26	9,740.38
Statewide 90th percentile rate	12,921.15	12,921.15
2020-21 LCFF Target rate per ADA	10,099.41	11,553.36
ECONOMIC RECOVERY TARGET per ADA		-
ECONOMIC RECOVERY TARGET x 2012-13 ADA		-

ECONOMIC RECOVERY TARGET PAYMENT	1/8	-	2/8	-	3/8	-	4/8	-

CALCULATE LCFF FLOOR

	2013-14																							
	12-13 Rate	13-14 ADA					12-13 Rate	14-15 ADA					12-13 Rate	15-16 ADA					12-13 Rate	16-17 ADA				
Current year Funded ADA times Base per ADA	5,206.26	1,520.66	7,916,951				5,206.26	1,497.67	7,797,259				5,206.26	1,497.67	7,797,259				5,206.26	1,497.67	7,797,259			
Current year Funded ADA times Other RL per ADA	52.72	1,520.66	80,169				52.72	1,497.67	78,957				52.72	1,497.67	78,957				52.72	1,497.67	78,957			
Necessary Small School Allowance at 12-13 rates			-						-						-						-			
2012-13 Categoricals			2,545,979						2,558,381						2,558,381						2,558,381			
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-						-						-						-			
Less Fair Share Reduction			-						-						-						-			
New charter: District PY rate * CY ADA	-	1,520.66	-				-	1,497.67	-				-	1,497.67	-				-	1,497.67	-			
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA									569,106						1,829,015						2,090,971			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**10,543,099**						**11,003,703**						**12,263,612**						**12,525,568**			

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2013/14		2014/15		2015/16		2016-17	
LOCAL CONTROL FUNDING FORMULA TARGET	15,357,771		15,265,912		15,579,505		15,929,620	
LOCAL CONTROL FUNDING FORMULA FLOOR	10,543,099		11,003,703		12,263,612		12,525,568	
Difference or GAP *(LCFF Target less LCFF Floor, if positive)*	4,814,672		4,262,209		3,315,893		3,404,052	
Multiply difference by funding rate	12.00%	577,842	29.56%	1,259,909	7.90%	261,956	8.20%	279,132
ECONOMIC RECOVERY PAYMENT		-		-		-		-
LCFF Entitlement before Minimum State Aid provision		**11,120,941**		**12,263,612**		**12,525,568**		**12,804,700**

CALCULATE STATE AID

	2013/14	2014/15	2015/16	2016-17
LCFF Funding before Minimum State Aid	11,120,941	12,263,612	12,525,568	12,804,700
Less Property Taxes including RDA	(1,574,578)	(1,574,578)	(1,574,578)	(1,574,578)
LCFF state aid (before Min State Aid)	9,546,363	10,689,034	10,950,990	11,230,122

CALCULATE MINIMUM STATE AID

	2012/13	12-13 Rate	13-14 ADA	N/A	12-13 Rate	14-15 ADA	N/A	12-13 Rate	15-16 ADA	N/A	12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	8,062,546	5,258.98	1,520.66	7,997,121	5,258.98	1,497.67	7,876,217	5,258.98	1,497.67	7,876,217	5,258.98	1,497.67	7,876,217
2012-13 NSS Allowance	-			-			-			-			-
Less Current Year Property Taxes/In Lieu	(1,714,936)			(1,574,578)			(1,574,578)			(1,574,578)			(1,574,578)
Subtotal State Aid for Historical RL/Charter General BG	6,347,610			6,422,543			6,301,639			6,301,639			6,301,639
Categorical funding from 2012-13	2,545,979			2,545,979			2,558,381			2,558,381			2,558,381
Charter Categorical Block Grant adjusted for ADA	-			-			-			-			-
Minimum State Aid Prior to Offset	8,893,589			8,968,522			8,860,020			8,860,020			8,860,020

CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap		-		-		-
Minimum State Aid plus Property Taxes including RDA		-		-		-
Offset		-		-		-
Minimum State Aid Prior to Offset		-		-		-
Total Minimim State Aid with Offset		-		-		-
TOTAL STATE AID	9,546,363	10,689,034	10,950,990	11,230,122		
Addition to LCFF due to Minimum State Aid provision		-		-		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	11,120,941	12,263,612	12,525,568	12,804,700		
CHANGE OVER PRIOR YEAR	4.83% 512,417	10.27% 1,142,671	2.14% 261,956	2.23% 279,133		
LCFF Entitlement PER ADA	6,920	7,313	8,188	8,363	8,550	
PER ADA CHANGE OVER PRIOR YEAR	5.68% 393	11.96% 875	2.14% 175	2.24% 187		

LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14		Increase	2014-15		Increase	2015-16		Increase	2016-17
State Aid	8,893,588	7.34%	652,775	9,546,363	11.97%	1,142,671	10,689,034	2.45%	261,956	10,950,990	2.55%	279,132	11,230,122
Property Taxes net of in-lieu	1,714,936	-8.18%	(140,358)	1,574,578	0.00%	-	1,574,578	0.00%	-	1,574,578	0.00%	-	1,574,578
Charter in-Lieu Taxes	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	10,608,524	4.83%	512,417	11,120,941	10.27%	1,142,671	12,263,612	2.14%	261,956	12,525,568	2.23%	279,132	12,804,700

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	7,561,744.49	301	0.00	303	7,561,744.49	305	338,789.95	338,789.95	307	7,222,954.54	309
2000 - Classified Salaries	2,098,339.01	311	0.00	313	2,098,339.01	315	379,002.39	379,002.39	317	1,719,336.62	319
3000 - Employee Benefits (Excluding 3800)	2,319,967.05	321	41,997.40	323	2,277,969.65	325	151,230.32	151,230.32	327	2,126,739.33	329
4000 - Books, Supplies Equip Replace. (6500)	972,086.21	331	0.00	333	972,086.21	335	199,689.30	199,689.30	337	772,396.91	339
5000 - Services. . . & 7300 - Indirect Costs	1,273,636.66	341	0.00	343	1,273,636.66	345	35,842.91	131,660.61	347	1,141,976.05	349
				TOTAL	14,183,776.02	365			TOTAL	12,983,403.45	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 no 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	5,802,454.92	375
2. Salaries of Instructional Aides Per EC 41011	2100	268,031.16	380
3. STRS	3101 & 3102	458,671.03	382
4. PERS	3201 & 3202	37,499.23	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	113,229.66	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	562,211.52	385
7. Unemployment Insurance	3501 & 3502	2,825.89	390
8. Workers' Compensation Insurance	3601 & 3602	80,661.98	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	72,980.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		7,398,565.39	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		226,682.53	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		226,682.53	396
14. TOTAL SALARIES AND BENEFITS		7,171,882.86	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.24%	
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 th provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.24%	
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)	12,983,403.45	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

FEDERAL PROGRAM NAME	Title I, Low Income	Migrant Education (Regular)	Migrant Education (Work-Study)	Migrant Education (Speech/Debate)	Migrant Education (School Readnss)	Migrant Summer (2013)	Migrant Summer(2014)
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.011	84.011	84.011
RESOURCE CODE	3010	3060	3060	3060	3060	3061	3061
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE	ICOE DSA	ICOE DSA
AWARD							
1. Prior Year Carryover	53,715.64	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	409,691.00	155,057.00	10,221.00	12,968.00	9,628.00	47,648.28	45,114.23
b. Transferability (NCLB)	0.00	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	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	409,691.00	155,057.00	10,221.00	12,968.00	9,628.00	47,648.28	45,114.23
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	463,406.64	155,057.00	10,221.00	12,968.00	9,628.00	47,648.28	45,114.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year	9,683.02	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	448,559.00	56,975.76	124.29	545.37	0.00	47,648.28	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	458,242.02	56,975.76	124.29	545.37	0.00	47,648.28	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	463,406.64	155,056.69	10,220.03	12,967.25	9,627.43	47,648.28	45,114.23
10. Non Donor-Authorized Expenditures	26,319.17	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	489,725.81	155,056.69	10,220.03	12,967.25	9,627.43	47,648.28	45,114.23
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	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)	(5,164.62)	(98,080.93)	(10,095.74)	(12,421.88)	(9,627.43)	0.00	(45,114.23)
a. Unearned Revenue	0.00	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	0.00
c. Accounts Receivable	5,164.62	98,080.93	10,095.74	12,421.88	9,627.43	0.00	45,114.23
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.31	0.97	0.75	0.57	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	463,406.64	155,056.69	10,220.03	12,967.25	9,627.43	47,648.28	45,114.23

FEDERAL PROGRAM NAME	Migrant Summer (School Readnss)	Title I, Program Improvement LEA Corrective Action	Sp Ed IDEA	C Perkins Vocational Ed	Title IIA, Staff Development	Ttile III LEP	**TOTAL**
FEDERAL CATALOG NUMBER	84.011	84.01	84.027	84.048	84.367	84.365	
RESOURCE CODE	3061	3185	3310	3550	4035	4203	
REVENUE OBJECT	8290	8290	8181	8290	8290	8290	
LOCAL DESCRIPTION (if any)	ICOE DSA	CDE Web	IC SELPA Award	IVROP Award	Carryover	CDE Web	
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	53,496.64	24,754.19	131,966.47
2. a. Current Year Award	13,066.00	200,000.00	247,195.00	13,425.00	100,309.00	63,990.00	1,328,312.51
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	247.37	14,158.40	0.00	14,405.77
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,066.00	200,000.00	247,195.00	13,672.37	114,467.40	63,990.00	1,342,718.28
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	13,066.00	200,000.00	247,195.00	13,672.37	167,964.04	88,744.19	1,474,684.75
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	1,379.47	11,062.49
6. Cash Received in Current Year	3,603.93	70,000.00	124,026.73	2,763.22	116,210.02	78,091.00	948,547.60
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	3,603.93	70,000.00	124,026.73	2,763.22	116,210.02	79,470.47	959,610.09
EXPENDITURES							
9. Donor-Authorized Expenditures	7,981.34	0.00	247,195.00	13,672.37	124,145.86	84,575.66	1,221,610.78
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	26,319.17
11. Total Expenditures (lines 9 & 10)	7,981.34	0.00	247,195.00	13,672.37	124,145.86	84,575.66	1,247,929.95
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	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)	(4,377.41)	70,000.00	(123,168.27)	(10,909.15)	(7,935.84)	(5,105.19)	(262,000.69)
a. Unearned Revenue	0.00	70,000.00	0.00	0.00	0.00	0.00	70,000.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	4,377.41	0.00	123,168.27	10,909.15	7,935.84	5,105.19	332,000.69
14. Unused Grant Award Calculation (line 4 minus line 9)	5,084.66	200,000.00	0.00	0.00	43,818.18	4,168.53	253,073.97
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	43,818.18	4,168.53	47,986.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,981.34	0.00	247,195.00	13,672.37	124,145.86	84,575.66	1,221,610.78

STATE PROGRAM NAME	ASES (Finley)	ASES (HMS)	Ag Vocational Incentive Grant	**TOTAL**
RESOURCE CODE	6010	6010	7010	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CDE Award Letter	ICOE Award Letter	CDE Award Letter	
AWARD				
1. Prior Year Carryover	0.00	0.00	0.00	0.00
2. a. Current Year Award	155,268.00	136,973.00	12,402.00	304,643.00
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	155,268.00	136,973.00	12,402.00	304,643.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	155,268.00	136,973.00	12,402.00	304,643.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	155,268.00	127,332.80	12,402.00	295,002.80
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	155,268.00	127,332.80	12,402.00	295,002.80
EXPENDITURES				
9. Donor-Authorized Expenditures	155,268.00	136,973.00	12,402.00	304,643.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	155,268.00	136,973.00	12,402.00	304,643.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	0.00	(9,640.20)	0.00	(9,640.20)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	9,640.20	0.00	9,640.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,268.00	136,973.00	12,402.00	304,643.00

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

FEDERAL PROGRAM NAME	Medi-Cal LEA Billing Option	**TOTAL**
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Actual Rev/ Exp	
AWARD		
1. Prior Year Restricted Ending Balance	19,096.98	19,096.98
2. a. Current Year Award	30,061.35	30,061.35
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	30,061.35	30,061.35
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	49,158.33	49,158.33
REVENUES		
5. Cash Received in Current Year	30,061.35	30,061.35
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	30,061.35	30,061.35
EXPENDITURES		
10. Donor-Authorized Expenditures	11,634.40	11,634.40
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	11,634.40	11,634.40
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	37,523.93	37,523.93

STATE PROGRAM NAME	California Clean Energy Jobs Act	English Lang Acquisition Prog	Restricted Lotto (Instruct Materials)	Special Ed- State AB602	Special Ed-State Mental Health	Economic Impact Aid	Limited English Proficiency
RESOURCE CODE	6230	6286	6300	6500	6512	7090	7091
REVENUE OBJECT	8590	8590	8560	8092/8792	8792	8311	8311
LOCAL DESCRIPTION (if any)	CDE Web	Carryover	State Controller	IC SELPA Award	IC SELPA Award	CDE Web	CDE Web
AWARD							
1. Prior Year Restricted Ending Balance	0.00	3,485.51	33,731.93	16,206.86	29,213.48	34,141.17	83,909.04
2. a. Current Year Award	118,743.00	0.00	52,607.00	297,376.00	62,691.82	0.00	0.00
b. Other Adjustments	0.00	0.00	6,587.15	0.00	10,881.99	0.54	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	118,743.00	0.00	59,194.15	297,376.00	73,573.81	0.54	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	118,743.00	3,485.51	92,926.08	313,582.86	102,787.29	34,141.71	83,909.04
REVENUES							
5. Cash Received in Current Year	118,743.00	0.00	0.00	211,674.00	73,573.81	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.53	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	59,194.15	85,702.00	0.00	0.01	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	59,194.15	85,702.00	0.00	0.01	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	118,743.00	0.00	59,194.15	297,376.00	73,573.81	0.01	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	3,485.51	61,809.26	313,582.86	81,742.51	34,141.71	83,909.04
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	231,356.51	0.00	65,880.65	40,210.32
12. Total Expenditures (line 10 plus line 11)	0.00	3,485.51	61,809.26	544,939.37	81,742.51	100,022.36	124,119.36
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	118,743.00	0.00	31,116.82	0.00	21,044.78	0.00	0.00

STATE PROGRAM NAME	Common Core Standards	**TOTAL**
RESOURCE CODE	7405	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	CDE Web	
AWARD		
1. Prior Year Restricted Ending Balance	0.00	200,687.99
2. a. Current Year Award	318,727.00	850,144.82
b. Other Adjustments	0.00	17,469.68
c. Adj Curr Yr Award (sum lines 2a & 2b)	318,727.00	867,614.50
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	318,727.00	1,068,302.49
REVENUES		
5. Cash Received in Current Year	318,727.00	722,717.81
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.53
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	144,896.16
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	144,896.16
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	318,727.00	867,613.97
EXPENDITURES		
10. Donor-Authorized Expenditures	311,383.81	890,054.70
11. Non Donor-Authorized Expenditures	0.00	337,447.48
12. Total Expenditures (line 10 plus line 11)	311,383.81	1,227,502.18
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	7,343.19	178,247.79

LOCAL PROGRAM NAME	Onging/Routine Maintenance	Agriculture Local Deposit	Redevelopment Facility Funds	Microsoft Tech Voucher	**TOTAL**
RESOURCE CODE	8150	9010	9140	9155	
REVENUE OBJECT	8980	8699	8625	8699	
LOCAL DESCRIPTION (if any)	GF UR Contrib	Ag Donation	RDA Pass-Through	Carryover	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	1,694.12	0.00	12,028.14	13,722.26
2. a. Current Year Award	196.57	10,000.00	115,080.42	0.00	125,276.99
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	196.57	10,000.00	115,080.42	0.00	125,276.99
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	196.57	11,694.12	115,080.42	12,028.14	138,999.25
REVENUES					
5. Cash Received in Current Year	196.57	10,000.00	115,080.42	0.00	125,276.99
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	196.57	10,000.00	115,080.42	0.00	125,276.99
EXPENDITURES					
10. Donor-Authorized Expenditures	196.57	4,048.04	110,000.00	1,050.61	115,295.22
11. Non Donor-Authorized Expenditures	456,756.02	0.00	0.00	0.00	456,756.02
12. Total Expenditures (line 10 plus line 11)	456,952.59	4,048.04	110,000.00	1,050.61	572,051.24
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	7,646.08	5,080.42	10,977.53	23,704.03

	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**			**2013-14 Actual**		
(2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,542,668.56		8,542,668.56			8,837,270.34
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,521.94		1,521.94			1,497.67
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 P2 Report**			**2014-15 P2 Estimate**		
(2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	1,497.67		1,497.67	1,494.83		1,494.83
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)			1,497.67			1,494.83
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)	31,112.48		31,112.48	31,112.00		31,112.00
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)	2,453,807.28		2,453,807.28	2,453,807.00		2,453,807.00
5. Unsecured Roll Taxes (Object 8042)	286,351.95		286,351.95	286,352.00		286,352.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	21,401.40		21,401.40	21,401.00		21,401.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,218,364.00)		(1,218,364.00)	(1,218,364.00)		(1,218,364.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	537.65		537.65	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	115,080.42		115,080.42	110,000.00		110,000.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,689,927.18	0.00	1,689,927.18	1,684,308.00	0.00	1,684,308.00
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)	1,689,927.18	0.00	1,689,927.18	1,684,308.00	0.00	1,684,308.00

	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)			134,974.20			144,960.00
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)			134,974.20			144,960.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,546,363.00		9,546,363.00	10,689,034.00		10,689,034.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	15,459.00		15,459.00	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)	9,561,822.00	0.00	9,561,822.00	10,689,034.00	0.00	10,689,034.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	14,227,070.56		14,227,070.56	14,707,517.01		14,707,517.01
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	15,201.42		15,201.42	15,000.00		15,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2013-14 Actual**			**2014-15 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,542,668.56			8,837,270.34
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9841			0.9981
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			8,837,270.34			8,800,192.42
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,689,927.18			1,684,308.00
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)			179,720.40			179,379.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			7,282,317.36			7,260,844.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,282,317.36			7,260,844.42
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])			9,596.97			9,132.36
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,699,524.15			1,693,440.36
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)			7,272,720.39			7,251,712.06
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,699,524.15			
b. State Subventions (Line D8)			7,272,720.39			
c. Less: Excluded Appropriations (Line C23)			134,974.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,837,270.34			

	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)			8,837,270.34			8,800,192.42
12. Appropriations Subject to the Limit (Line D9d)			8,837,270.34			

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

John-Paul Wells
Gann Contact Person

760-356-2974
Contact Phone Number

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	7,761.83	0.00	1,005,222.74	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12			67.00		67.00		
3100 Alternative Schools							
3200 Continuation Schools			2.00		2.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education			3.00		3.00		
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)			8.00		8.00		
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	80.00	0.00	80.00	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	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	10,361,946.19	848,374.57	11,210,320.76	955,268.79		12,165,589.55
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	231,592.95	25,324.62	256,917.57	21,892.80		278,810.37
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	321,471.44	37,986.92	359,458.36	30,630.64		390,089.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	277,194.84	0.00	277,194.84	23,620.70		300,815.54
5000-5999	Special Education	884,621.37	101,298.45	985,919.82	84,013.51		1,069,933.33
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					13,281.88	13,281.88
----	Other Outgo					286,460.16	286,460.16
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	84,867.35		84,867.35
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(55,498.00)		(55,498.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	12,076,826.79	1,012,984.56	13,089,811.35	1,144,795.79	299,742.04	14,534,349.18

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	6,928,503.38	526,283.44	134,154.10	957,936.23	619,450.47	440,771.03	201,616.63			553,230.91	0.00	10,361,946.19
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	195,474.32	0.00	0.00	36,118.63	0.00	0.00	0.00			0.00	0.00	231,592.95
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	321,471.44	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	321,471.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	150,498.19	0.00	819.87	10,354.23	94,861.67	0.00	0.00			20,660.88	0.00	277,194.84
5000-5999	Special Education	768,082.20	0.00	0.00	23,305.41	81,742.51	11,491.25	0.00			0.00	0.00	884,621.37
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		8,364,029.53	526,283.44	134,973.97	1,027,714.50	796,054.65	452,262.28	201,616.63	0.00	0.00	573,891.79	0.00	12,076,826.79

* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	6,500.53	841,874.04	0.00	848,374.57
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	194.05	25,130.57	0.00	25,324.62
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	291.07	37,695.85	0.00	37,986.92
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)	776.18	100,522.27	0.00	101,298.45
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		7,761.83	1,005,222.73	0.00	1,012,984.56

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)	330,117.24
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	14,010.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	608,723.84
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	247,442.72
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,200,293.80
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	12,076,826.79
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,012,984.56
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	13,089,811.35
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	88,771.70
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	907,168.12
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	995,939.82
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	14,085,751.17
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.52%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			13,281.88		13,281.88
Other Outgo (Objects 1000-7999)				286,460.16	286,460.16
Total Other Costs	0.00	0.00	13,281.88	286,460.16	299,742.04

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) — 475,208.41
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) — 11,462,844.74

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) — 4.15%

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)	608,723.84
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	247,442.72
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	14,010.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	65,533.25
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)	935,709.81
9.	Carry-Forward Adjustment (Part IV, Line F)	(103,096.67)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	832,613.14

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,364,029.53
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,696,733.74
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,248,316.93
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	192,782.89
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	330,117.24
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)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,513,581.28
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)	88,771.70
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	907,168.12
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)	14,341,501.43

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 6.52%

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) 5.81%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	935,709.81
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	40,549.96
2.	Carry-forward adjustment amount deferred from prior year(s), if any	(214,563.90)
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 (9.43%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.03%) times Part III, Line B18); zero if positive	(103,096.67)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(103,096.67)
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:	5.81%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-51,548.34) is applied to the current year calculation and the remainder ($-51,548.33) is deferred to one or more future years:	6.17%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-34,365.56) is applied to the current year calculation and the remainder ($-68,731.11) is deferred to one or more future years:	6.28%
	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)**	(103,096.67)

Approved indirect cost rate: 9.43%
Highest rate used in any program: 6.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3060	177,186.70	10,684.70	6.03%
01	3061	97,177.95	3,565.90	3.67%
01	3310	246,448.24	746.76	0.30%
01	3550	13,573.39	98.98	0.73%
01	4035	121,201.09	2,944.77	2.43%
01	6010	278,686.77	13,554.23	4.86%
01	6286	3,332.20	153.31	4.60%
13	5310	907,168.12	48,170.00	5.31%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		33,731.93	33,731.93
2. State Lottery Revenue	8560	210,594.52		59,194.15	269,788.67
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		210,594.52	0.00	92,926.08	303,520.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	174,106.00			174,106.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	36,488.52			36,488.52
4. Books and Supplies	4000-4999	0.00		61,809.26	61,809.26
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		210,594.52	0.00	61,809.26	272,403.78
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	31,116.82	31,116.82
D. COMMENTS:					

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

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

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	14,534,349.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,259,564.35
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	22,115.62
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	56,624.69
4. Other Transfers Out	All	9200	7200-7299	84,562.00
5. Interfund Transfers Out	All	9300	7600-7629	110,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				273,302.31
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				13,001,482.54
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				13,001,482.54

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)		1,492.09
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		1,492.09
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,713.60

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.)	11,481,412.93	7,569.60
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)	11,481,412.93	7,569.60
B. Required effort (Line A.2 times 90%)	10,333,271.64	6,812.64
C. Current year expenditures (Line I.G and Line II.D)	13,001,482.54	8,713.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(55,498.00)				
Other Sources/Uses Detail					0.00	110,000.00		
Fund Reconciliation							87,955.04	0.00
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	7,328.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	35,087.57
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	48,170.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	52,867.47
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	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					110,000.00	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	0.00	0.00	55,498.00	(55,498.00)	110,000.00	110,000.00	87,955.04	87,955.04

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									133
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	605,340.74		605,340.74
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	108,613.63		108,613.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	164,758.14		164,758.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	620.06		620.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,288.80		5,288.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	884,621.37	0.00	884,621.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	746.76		746.76
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	101,298.45								101,298.45
	Total Indirect Costs and PCR Allocations	101,298.45	0.00	0.00	0.00	0.00	0.00	746.76	0.00	102,045.21
	TOTAL COSTS	101,298.45	0.00	0.00	0.00	0.00	0.00	885,368.13	0.00	986,666.58
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	0.00	0.00	137,045.72		137,045.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	55,673.64		55,673.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,728.88		53,728.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	246,448.24	0.00	246,448.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	746.76		746.76
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	746.76	0.00	746.76
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	247,195.00	0.00	247,195.00
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)									0.00
	TOTAL COSTS									247,195.00

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
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	0.00	0.00	0.00	0.00	0.00	0.00	468,295.02		468,295.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	52,939.99		52,939.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	111,029.26		111,029.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	620.06		620.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,288.80		5,288.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	638,173.13	0.00	638,173.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	101,298.45								101,298.45
	Total Indirect Costs and PCR Allocations	101,298.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,298.45
	TOTAL BEFORE OBJECT 8980	101,298.45	0.00	0.00	0.00	0.00	0.00	638,173.13	0.00	739,471.58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									739,471.58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,376.90		10,376.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,114.35		1,114.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,491.25	0.00	11,491.25
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	0.00	0.00	0.00	0.00	0.00	0.00	11,491.25	0.00	11,491.25
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)									0.00
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)									231,356.51
	TOTAL COSTS									242,847.76

* 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	660,355.98	175,035.00
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	660,355.98	175,035.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	138.00
2. Enter any adjustments not included in Line C1 (explain below)	0.00
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	138.00

SELPA: (??)

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

SELPA: (??)

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	986,666.58		
2. Less: Expenditures paid from federal sources	247,195.00		
3. Expenditures paid from state and local sources	739,471.58	660,355.98	
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	739,471.58	660,355.98	79,115.60
4. Special education unduplicated pupil count	133	138	
5. Per capita state and local expenditures (A3/A4)	5,559.94	4,785.19	774.75

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: (??)

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	242,847.76	175,035.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	242,847.76	175,035.00	67,812.76
b. Per capita local expenditures (B1a/A4)	1,825.92	1,268.37	557.55

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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@holtville.k12.ca.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									133
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	629,571.00		629,571.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	121,335.00		121,335.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	212,943.00		212,943.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,780.00		2,780.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	500.00		500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	967,129.00	0.00	967,129.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	19,809.00		19,809.00
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	19,809.00	0.00	19,809.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	986,938.00	0.00	986,938.00
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	0.00	0.00	0.00	0.00	0.00	0.00	572,529.00		572,529.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	147,182.00		147,182.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	500.00		500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	731,211.00	0.00	731,211.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	8,532.00		8,532.00
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	8,532.00	0.00	8,532.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	739,743.00	0.00	739,743.00
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)									0.00
	TOTAL COSTS									739,743.00

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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,130.00		2,130.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,130.00	0.00	12,130.00
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	0.00	0.00	0.00	0.00	0.00	0.00	12,130.00	0.00	12,130.00
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)									0.00
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)									340,953.00
	TOTAL COSTS									353,083.00

* 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									133
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	605,340.74		605,340.74
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	108,613.63		108,613.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	164,758.14		164,758.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	620.06		620.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,288.80		5,288.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	884,621.37	0.00	884,621.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	746.76		746.76
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)	101,298.45								101,298.45
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	746.76	0.00	746.76
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	885,368.13	0.00	885,368.13
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	0.00	0.00	137,045.72		137,045.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	55,673.64		55,673.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	53,728.88		53,728.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	246,448.24	0.00	246,448.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	746.76		746.76
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	746.76	0.00	746.76
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	247,195.00	0.00	247,195.00
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)									0.00
	TOTAL COSTS									247,195.00

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
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	0.00	0.00	0.00	0.00	0.00	0.00	468,295.02		468,295.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	52,939.99		52,939.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	111,029.26		111,029.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	620.06		620.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	5,288.80		5,288.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	638,173.13	0.00	638,173.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	101,298.45								101,298.45
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	638,173.13	0.00	638,173.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									638,173.13
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,376.90		10,376.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,114.35		1,114.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,491.25	0.00	11,491.25
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	0.00	0.00	0.00	0.00	0.00	0.00	11,491.25	0.00	11,491.25
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)									0.00
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)									231,356.51
	TOTAL COSTS									242,847.76

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 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: (??)

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: (??)

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	986,938.00		
2. Less: Expenditures paid from federal sources	247,195.00		
3. Expenditures paid from state and local sources	739,743.00	638,173.13	
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	739,743.00	638,173.13	101,569.87
4. Special education unduplicated pupil count	133	133	
5. Per capita state and local expenditures (A3/A4)	5,561.98	4,798.29	763.69

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in tota 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: (??)

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	353,083.00	242,847.76	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	353,083.00	242,847.76	110,235.24
b. Per capita local expenditures (B1a/A4)	2,654.76	1,825.92	828.84

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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@holtville.k12.ca.us
E-mail Address

	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	153,012.00	0.00	153,012.00	0.00	0.00	153,012.00
Work in Progress	410,427.00	0.00	410,427.00	0.00	0.00	410,427.00
Total capital assets not being depreciated	563,439.00	0.00	563,439.00	0.00	0.00	563,439.00
Capital assets being depreciated:						
Land Improvements	2,017,381.00	0.00	2,017,381.00	166,608.00	0.00	2,183,989.00
Buildings	26,523,202.00	0.00	26,523,202.00	0.00	0.00	26,523,202.00
Equipment	1,762,584.00	0.00	1,762,584.00	8,834.00	0.00	1,771,418.00
Total capital assets being depreciated	30,303,167.00	0.00	30,303,167.00	175,442.00	0.00	30,478,609.00
Accumulated Depreciation for:						
Land Improvements	(362,328.00)	0.00	(362,328.00)	(21,689.00)		(384,017.00)
Buildings	(7,096,094.00)	0.00	(7,096,094.00)	(491,780.00)		(7,587,874.00)
Equipment	(1,437,627.00)	0.00	(1,437,627.00)	(57,169.00)		(1,494,796.00)
Total accumulated depreciation	(8,896,049.00)	0.00	(8,896,049.00)	(570,638.00)	0.00	(9,466,687.00)
Total capital assets being depreciated, net	21,407,118.00	0.00	21,407,118.00	(395,196.00)	0.00	21,011,922.00
Governmental activity capital assets, net	21,970,557.00	0.00	21,970,557.00	(395,196.00)	0.00	21,575,361.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00			0.00
Work in Progress		0.00	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			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	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			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,860,089.00	22,723.00	7,882,812.00	41,667.00	125,947.00	7,798,532.00	105,947.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2,078,172.00	1.00	2,078,173.00	0.00	144,817.00	1,933,356.00	144,817.00
Capital Leases Payable	848,522.00	0.00	848,522.00	212,348.00	663,518.00	397,352.00	61,568.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net OPEB Obligation	83,619.00	(45,103.00)	38,516.00	50,589.00	47,066.00	42,039.00	0.00
Compensated Absences Payable	12,913.00	0.00	12,913.00	0.00	2,848.00	10,065.00	10,065.00
Governmental activities long-term liabilities	10,883,315.00	(22,379.00)	10,860,936.00	304,604.00	984,196.00	10,181,344.00	322,397.00
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Capital Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				1,835,865.07	3,098,280.29	2,380,599.28	2,649,871.64	2,390,385.95	2,023,258.72	3,228,977.41	2,942,217.04	2,627,583.82	3,033,792.56	3,407,953.29	3,054,766.47		
RECEIPTS																	
				5.26%	5.26%	9.46%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	3.52%	95.50%	4.50%
State Aid - LCFF	0000	8011	8,959,252.00	471,003.00	471,003.00	847,805.00	806,333.00	806,333.00	806,333.00	806,333.00	806,333.00	806,333.00	806,333.00	806,333.00	315,610.66	8,556,085.66	403,166.34
				0.00%	0.00%	25.38%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	24.62%	100.00%	0.00%
Ed. Protection Acct	1400	8012	1,729,782.00	0.00	0.00	439,084.00	0.00	0.00	432,446.00	0.00	0.00	432,446.00	0.00	0.00	425,806.00	1,729,782.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	0.00%	0.00%	40.00%	0.00%	5.00%	100.00%	0.00%
Local Property Taxes	0000	80??	1,574,308.00	0.00	0.00	0.00	0.00	0.00	865,869.00	0.00	0.00	0.00	629,723.00	0.00	78,716.00	1,574,308.00	0.00
				0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	100.00%	0.00%
Other Non Revenue	0000	8091	(83,174.00)	0.00	0.00	0.00	0.00	(41,587.00)	0.00	0.00	0.00	0.00	0.00	0.00	(41,587.00)	(83,174.00)	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**12,180,168.00**	**471,003.00**	**471,003.00**	**1,286,889.00**	**806,333.00**	**764,746.00**	**2,104,648.00**	**806,333.00**	**806,333.00**	**1,238,779.00**	**1,436,056.00**	**806,333.00**	**778,545.66**	**11,777,001.66**	**403,166.34**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	75.00%	25.00%
Special Ed-IDEA	3310	8181	247,195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,597.50	0.00	61,798.75	0.00	185,396.25	61,798.75
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	39.41%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	89.41%	10.59%
Title I, Part A	3010	8290	411,512.00	0.00	0.00	162,178.00	0.00	0.00	102,878.00	0.00	0.00	102,878.00	0.00	0.00	0.00	367,934.00	43,578.00
				0.00%	0.00%	0.00%	0.00%	9.54%	0.00%	3.95%	31.84%	8.72%	7.93%	10.00%	10.00%	81.99%	18.01%
Migrant Education	3060	8290	200,214.00	0.00	0.00	0.00	0.00	19,107.64	0.00	7,913.81	63,748.49	17,459.44	15,873.93	20,021.40	20,021.40	164,146.11	36,067.89
				0.00%	0.00%	0.00%	0.00%	15.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.36%	84.64%
Migrant-Summer	3061	8290	122,654.00	0.00	0.00	0.00	0.00	18,842.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,842.00	103,812.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prog Imp Corr Action	3185	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	75.00%	25.00%
Carl Perkins	3550	8290	13,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,712.50	0.00	3,356.25	10,068.75	3,356.25
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title II, Part A	4035	8290	143,709.48	0.00	0.00	0.00	0.00	0.00	35,927.37	0.00	0.00	35,927.37	0.00	0.00	35,927.37	107,782.11	35,927.37
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title III, Immigrant	4201	8290	6,464.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,464.00
				0.00%	0.00%	0.00%	2.20%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	77.20%	22.80%
Title III, LEP	4203	8290	62,813.53	0.00	0.00	0.00	1,379.47	0.00	15,703.38	0.00	0.00	15,703.38	0.00	0.00	15,703.38	48,489.62	14,323.91
				3460740000000.00%	645850000000.00%	87160000000.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%	40.00%
Medi-Cal LEA Billing	5640	8290	0.00	3,460.74	645.85	87.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,193.75)	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,207,987.01**	**3,460.74**	**645.85**	**162,265.16**	**1,379.47**	**37,949.64**	**154,508.75**	**7,913.81**	**63,748.49**	**295,565.69**	**22,586.43**	**81,820.15**	**70,814.65**	**902,658.84**	**305,328.17**
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	56,980.00	0.00	0.00	0.00	56,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,980.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other State	0000	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	35.00%	0.00%	0.00%	60.00%	40.00%
Unrestricted Lotto	1100	8560	217,216.00	0.00	0.00	0.00	0.00	0.00	0.00	54,304.00	0.00	0.00	76,026.00	0.00	0.00	130,330.00	86,886.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Restricted Lottery	6300	8560	55,714.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,714.00
				0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	15,526.80	155,268.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	34,243.00	0.00	0.00	34,243.00	0.00	0.00	34,243.00	0.00	0.00	102,729.00	34,244.00
				0.00%	60.92%	0.00%	15.00%	0.00%	0.00%	0.00%	0.00%	24.08%	0.00%	0.00%	0.00%	100.00%	0.00%
Sp Ed Mental Health	6512	8590	73,753.00	0.00	44,928.24	0.00	11,063.00	0.00	0.00	0.00	0.00	17,761.76	0.00	0.00	0.00	73,753.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prop 39 Clean Energy	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Ag Incentive	7010	8590	12,402.00	0.00	0.00	0.00	0.00	0.00	9,301.50	0.00	0.00	0.00	0.00	0.00	3,100.50	12,402.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Common Core	7405	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE		**8500-**	**708,306.00**	**0.00**	**145,852.44**	**0.00**	**102,286.00**	**0.00**	**9,301.50**	**88,547.00**	**0.00**	**56,578.76**	**110,269.00**	**0.00**	**18,627.30**	**531,462.00**	**176,844.00**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	110,000.00	0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00	110,000.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Interest	0000	8660	15,000.00	0.00	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00	11,250.00	3,750.00
				0.00%	0.00%	9.45%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	15.55%	100.00%	0.00%
Regional Occup Prog	0000	8677	89,456.00	0.00	0.00	8,456.00	22,364.00	0.00	0.00	22,364.00	0.00	0.00	22,364.00	0.00	13,908.00	89,456.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				19.59%	66.30%	31.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-17.20%	100.00%	0.00%
All Other Local Rev	0000	8699	8,000.00	1,567.06	5,303.60	2,505.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,375.86)	8,000.00	0.00
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Summer Program	0000	8699	1,190.00	0.00	0.00	0.00	1,190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190.00	0.00
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
HMS Library Fines	0000	8699	344.00	0.00	0.00	0.00	344.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344.00	0.00
				0.00%	0.00%	1618.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1618.12%	0.00%
Charger Grant	0000	8699	35,000.00	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	0.00
				15.72%	0.00%	84.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
HHS Library Fines	0000	8699	2,163.00	340.00	0.00	1,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,163.00	0.00
				0.00%	0.00%	65.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.10%	0.00%
FAIV Donation	0000	8699	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
				0.00%	0.00%	11.07%	11.07%	11.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	100.00%	0.00%
Driver's Ed Receipts	0000	8699	3,840.00	0.00	0.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	15.00	3,840.00	0.00
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Tech Rebates	0070	8699	5,286.00	0.00	0.00	0.00	5,286.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,286.00	0.00
				0.27%	0.00%	91.27%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	328.70%	0.00%
Transportation Receipts	9010	8699	32,870.00	88.00	0.00	30,000.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	382.00	32,870.00	0.00
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Ag Donation Fund	9010	8699	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Vouchers	9155	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				4.68%	4.68%	8.42%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	10.23%	100.00%	0.00%
Special Ed -State	6500	8792	295,407.00	13,814.00	13,814.00	24,865.00	26,587.00	26,587.00	26,587.00	26,587.00	26,587.00	26,587.00	26,587.00	26,587.00	30,218.00	295,407.00	0.00
TOTAL OTHER LOCAL		**8600-**	**611,056.00**	**15,809.06**	**19,117.60**	**105,574.20**	**70,246.00**	**27,312.00**	**82,312.00**	**53,426.00**	**27,312.00**	**27,312.00**	**53,426.00**	**82,312.00**	**43,147.14**	**607,306.00**	**3,750.00**
INTERFUND TRANSFERS 8910-8929			**470.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**470.50**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**14,707,987.51**	**490,272.80**	**636,618.89**	**1,554,728.36**	**980,244.47**	**830,007.64**	**2,350,770.25**	**956,219.81**	**897,393.49**	**1,618,235.45**	**1,622,337.43**	**970,465.15**	**911,134.75**	**13,818,428.50**	**889,559.01**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			2.11%	8.16%	8.78%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	98.70%	1.30%
Certificated Salaries	1000	7,429,469.00	156,599.88	606,579.22	652,364.44	657,508.01	657,508.01	657,508.01	657,508.01	657,508.01	657,508.01	657,508.01	657,508.01	657,508.01	7,333,115.60	96,353.40
			4.96%	6.23%	8.76%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	99.59%	0.41%
Classified Salaries	2000	2,198,810.00	108,993.36	136,932.30	192,603.01	194,594.69	194,594.69	194,594.69	194,594.69	194,594.69	194,594.69	194,594.69	194,594.69	194,594.69	2,189,880.84	8,929.16
			5.12%	5.83%	7.50%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	98.10%	1.90%
Benefits	3000	2,831,725.00	144,922.86	165,090.27	212,365.76	250,607.66	250,607.66	250,607.66	250,607.66	250,607.66	250,607.66	250,607.66	250,607.66	250,607.66	2,777,847.85	53,877.15
			2.79%	25.11%	15.95%	5.00%	3.00%	2.00%	3.00%	5.00%	5.00%	5.00%	10.00%	5.00%	86.84%	13.16%
Supplies	4000	743,480.54	20,712.03	186,655.88	118,561.47	37,174.03	22,282.19	14,869.61	22,304.42	37,174.03	37,174.03	37,174.03	74,348.05	37,174.03	645,603.79	97,876.75
			11.00%	6.44%	9.99%	5.00%	5.00%	2.00%	3.00%	5.00%	5.00%	5.00%	10.00%	5.00%	72.43%	27.57%
Services/Other Operating	5000	1,489,024.54	163,728.83	95,883.94	148,825.92	74,451.23	74,451.23	29,780.49	44,670.74	74,451.23	74,451.23	74,451.23	148,902.45	74,451.23	1,078,499.73	410,524.81
Subtotal for SACS Reporting Object Codes 4000-5999		2,232,505.08	184,440.86	282,539.82	267,387.39	111,625.25	96,733.42	44,650.10	66,975.15	111,625.25	111,625.25	111,625.25	223,250.51	111,625.25	1,724,103.52	508,401.56
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	81.77%	0.00%	0.00%	0.00%	0.00%	18.23%	100.00%	0.00%
Capital Outlay	6000	48,250.00	0.00	0.00	0.00	0.00	0.00	0.00	39,453.58	0.00	0.00	0.00	0.00	8,796.42	48,250.00	0.00
			5.72%	5.72%	10.30%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	6.86%	100.00%	0.00%
Transfers to ICOE	7412	30,817.40	1,764.00	1,764.00	3,175.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,114.40	30,817.40	0.00
			4.73%	4.73%	8.51%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	10.50%	9.00%	0.00%
External Transfers	7223	89,456.00	4,228.00	4,228.00	7,611.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	9,389.00	89,456.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	9.00%	0.00%
Interfund Costs	7350	(64,110.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(64,110.00)	(64,110.00)	0.00
			47.03%	8.75%	9.43%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	3.37%	95.56%	4.44%
Debt Service - Interest	7438	7,415.00	3,487.22	648.88	699.37	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	7,085.47	329.53
			58.58%	4.03%	4.30%	3.36%	3.36%	3.36%	3.36%	3.36%	3.36%	3.36%	3.36%	3.36%	97.14%	2.86%
Debt Service - Principal	7439	59,540.00	34,877.48	2,400.40	2,558.91	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	57,836.79	1,703.21
			0.00%	95.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.41%	100.00%	0.00%
Interfund Transfers Out	7619	115,080.42	0.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,080.42	115,080.42	0.00
TOTAL DISBURSEMENTS		**14,978,957.90**	**639,313.66**	**1,310,182.89**	**1,338,764.88**	**1,227,335.61**	**1,212,443.77**	**1,160,360.46**	**1,222,139.09**	**1,227,335.61**	**1,227,335.61**	**1,227,335.61**	**1,338,960.86**	**1,177,855.84**	**14,309,363.89**	**669,594.01**
NET INCOME		**(270,970.39)**	**(149,040.86)**	**(673,564.00)**	**215,963.48**	**(247,091.14)**	**(382,436.13)**	**1,190,409.80**	**(265,919.28)**	**(329,942.11)**	**390,899.84**	**395,001.82**	**(368,495.71)**	**(266,721.09)**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	1,835,865.07	**PRIOR YEAR ACTIVITY**													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			101.19%	0.67%	1.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-3.08%	100.00%	0.00%
Accounts Receiveable	9200	2,304,940.77	2,332,457.39	15,455.00	27,922.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(70,893.88)	2,304,940.77	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due From Other Funds	9310	87,955.04	0.00	0.00	0.00	87,955.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,955.04	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			96.04%	2.51%	0.41%	1.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Payable	95XX	(911,973.50)	(875,842.66)	(22,893.17)	(3,729.18)	(9,508.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(911,973.50)	0.00
			113.73%	92.32%	-24.48%	-9.06%	-9.06%	-9.06%	-9.06%	-9.06%	-9.06%	-9.06%	-9.06%	-9.06%	100.00%	0.00%
Health/Welfare Holding	9524	(54,162.93)	(61,597.36)	(50,003.80)	13,258.12	4,908.90	4,908.90	4,908.90	4,908.90	4,908.90	4,908.90	4,908.90	4,908.90	4,908.91	(54,162.93)	0.00
			86.14%	-21.51%	-48.28%	85.94%	-45.83%	-45.83%	85.94%	-45.83%	-45.83%	85.94%	-45.83%	55.00%	100.00%	0.00%
Unemployment Holding	9525	(872.74)	(751.78)	187.75	421.32	(750.00)	400.00	400.00	(750.00)	400.00	400.00	(750.00)	400.00	(480.03)	(872.74)	0.00
			17190490000000.00%	13137210000000.00%	15436360000000.00%	-25000000000000.00%	10000000000000.00%	10000000000000.00%	-25000000000000.00%	10000000000000.00%	10000000000000.00%	-25000000000000.00%	10000000000000.00%	-20764060000000.00%	0.00%	100.00%
Workers' Comp Holding	9526	0.00	17,190.49	13,137.21	15,436.36	(25,000.00)	10,000.00	10,000.00	(25,000.00)	10,000.00	10,000.00	(25,000.00)	10,000.00	(20,764.06)	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Revenue	9650	(70,000.00)	0.00	0.00	0.00	(70,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(70,000.00)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**3,194,251.71**	**1,411,456.08**	**(44,117.01)**	**53,308.88**	**(12,394.55)**	**15,308.90**	**15,308.90**	**(20,841.10)**	**15,308.90**	**15,308.90**	**(20,841.10)**	**15,308.90**	**(87,229.06)**		
ENDING CASH			**3,098,280.29**	**2,380,599.28**	**2,649,871.64**	**2,390,385.95**	**2,023,258.72**	**3,228,977.41**	**2,942,217.04**	**2,627,583.82**	**3,033,792.56**	**3,407,953.29**	**3,054,766.47**	**2,700,816.32**		

Beginning Fund Balance July 1st	3,194,251.71
Change in Fund Balance	(270,970.39)
Estimated Fund Balance June 30th	2,923,281.32

Estimated Cash @ 6/30/2015	2,700,816.32
Estimated Accounts Receivable @ 6/30/2015	889,559.01
Estimated Accounts Payable @ 6/30/2015	(669,594.01)
Estimated Other Assets/Stores @ 6/30/2015	0.00
Revolving Cash @ 6/30/2015	2,500.00
Estimated Ending Fund Balance @ 6/30/2015	2,923,281.32

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	83,174.00	83,174.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160.25	200.00	24.8%
5) TOTAL, REVENUES			93,334.25	93,374.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,413.44	39,402.00	-11.3%
2) Classified Salaries		2000-2999	20,131.68	19,386.00	-3.7%
3) Employee Benefits		3000-3999	12,545.81	12,982.00	3.5%
4) Books and Supplies		4000-4999	4,171.57	5,100.00	22.3%
5) Services and Other Operating Expenditures		5000-5999	7,509.20	8,500.00	13.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,328.00	8,046.00	9.8%
9) TOTAL, EXPENDITURES			96,099.70	93,416.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,765.45)	(42.00)	-98.5%
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)			(2,765.45)	(42.00)	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,815.04	49.59	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,815.04	49.59	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815.04	49.59	-98.2%
2) Ending Balance, June 30 (E + F1e)			49.59	7.59	-84.7%
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	49.59	7.59	-84.7%
Adult Education Program	0000	9760	*49.59*		
Adult Education Program	0000	9760		*7.59*	
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	32,124.11		
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	10,021.99		
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			42,146.10		
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	7,009.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,087.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,096.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			49.33		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	83,174.00	83,174.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,174.00	83,174.00	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	10,000.00	10,000.00	0.0%
TOTAL, FEDERAL REVENUE			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	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	160.25	200.00	24.8%
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			160.25	200.00	24.8%
TOTAL, REVENUES			93,334.25	93,374.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	44,413.44	39,402.00	-11.3%
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			44,413.44	39,402.00	-11.3%
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	20,131.68	19,386.00	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,131.68	19,386.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,664.11	3,508.00	-4.3%
PERS		3201-3202	2,130.60	2,282.00	7.1%
OASDI/Medicare/Alternative		3301-3302	2,144.97	2,055.00	-4.2%
Health and Welfare Benefits		3401-3402	3,335.51	4,030.00	20.8%
Unemployment Insurance		3501-3502	31.80	29.00	-8.8%
Workers' Compensation		3601-3602	867.03	1,078.00	24.3%
OPEB, Allocated		3701-3702	371.79	0.00	-100.0%
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			12,545.81	12,982.00	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,724.31	4,550.00	22.2%
Materials and Supplies		4300	447.26	550.00	23.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,171.57	5,100.00	22.3%

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	500.00	New
Dues and Memberships		5300	500.00	500.00	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	7,009.20	7,500.00	7.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,509.20	8,500.00	13.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	7,328.00	8,046.00	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,328.00	8,046.00	9.8%
TOTAL, EXPENDITURES			96,099.70	93,416.00	-2.8%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	83,174.00	83,174.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160.25	200.00	24.8%
5) TOTAL, REVENUES			93,334.25	93,374.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		60,112.88	57,024.00	-5.1%
2) Instruction - Related Services	2000-2999		28,658.82	28,346.00	-1.1%
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		7,328.00	8,046.00	9.8%
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			96,099.70	93,416.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,765.45)	(42.00)	-98.5%
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)			(2,765.45)	(42.00)	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,815.04	49.59	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,815.04	49.59	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815.04	49.59	-98.2%
2) Ending Balance, June 30 (E + F1e)			49.59	7.59	-84.7%
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	49.59	7.59	-84.7%
Adult Education Program	0000	9760	*49.59*		
Adult Education Program	0000	9760		*7.59*	
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	915,561.29	900,000.00	-1.7%
3) Other State Revenue		8300-8599	76,065.20	78,000.00	2.5%
4) Other Local Revenue		8600-8799	21,436.75	22,500.00	5.0%
5) TOTAL, REVENUES			1,013,063.24	1,000,500.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	289,625.35	311,354.00	7.5%
3) Employee Benefits		3000-3999	91,301.27	119,749.00	31.2%
4) Books and Supplies		4000-4999	505,927.31	605,000.00	19.6%
5) Services and Other Operating Expenditures		5000-5999	20,314.19	38,500.00	89.5%
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	48,170.00	56,064.00	16.4%
9) TOTAL, EXPENDITURES			955,338.12	1,130,667.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,725.12	(130,167.00)	-325.5%
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)			57,725.12	(130,167.00)	-325.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	508,963.03	566,688.15	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,963.03	566,688.15	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,963.03	566,688.15	11.3%
2) Ending Balance, June 30 (E + F1e)			566,688.15	436,521.15	-23.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,401.90	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	548,286.25	436,521.15	-20.4%
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	391,924.86		
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	256,458.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	18,401.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			666,785.45		
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	47,229.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,867.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,097.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			566,688.15		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	915,561.29	900,000.00	-1.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			915,561.29	900,000.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,065.20	78,000.00	2.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,065.20	78,000.00	2.5%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,154.68	2,500.00	16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,282.07	20,000.00	3.7%
TOTAL, OTHER LOCAL REVENUE			21,436.75	22,500.00	5.0%
TOTAL, REVENUES			1,013,063.24	1,000,500.00	-1.2%

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	222,602.23	212,588.00	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	67,023.12	98,766.00	47.4%
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			289,625.35	311,354.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,304.39	35,472.00	45.9%
OASDI/Medicare/Alternative		3301-3302	20,948.44	23,818.00	13.7%
Health and Welfare Benefits		3401-3402	37,378.28	54,600.00	46.1%
Unemployment Insurance		3501-3502	138.15	155.00	12.2%
Workers' Compensation		3601-3602	3,834.54	5,704.00	48.8%
OPEB, Allocated		3701-3702	4,697.47	0.00	-100.0%
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			91,301.27	119,749.00	31.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,492.04	30,000.00	17.7%
Noncapitalized Equipment		4400	8,160.31	60,000.00	635.3%
Food		4700	472,274.96	515,000.00	9.0%
TOTAL, BOOKS AND SUPPLIES			505,927.31	605,000.00	19.6%

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	1,573.85	5,000.00	217.7%
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	9,107.10	20,000.00	119.6%
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	8,334.58	12,500.00	50.0%
Communications		5900	1,298.66	1,000.00	-23.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,314.19	38,500.00	89.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	48,170.00	56,064.00	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,170.00	56,064.00	16.4%
TOTAL, EXPENDITURES			955,338.12	1,130,667.00	18.4%

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	915,561.29	900,000.00	-1.7%
3) Other State Revenue		8300-8599	76,065.20	78,000.00	2.5%
4) Other Local Revenue		8600-8799	21,436.75	22,500.00	5.0%
5) TOTAL, REVENUES			1,013,063.24	1,000,500.00	-1.2%
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		907,168.12	1,074,603.00	18.5%
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		48,170.00	56,064.00	16.4%
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			955,338.12	1,130,667.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,725.12	(130,167.00)	-325.5%
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)			57,725.12	(130,167.00)	-325.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	508,963.03	566,688.15	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,963.03	566,688.15	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,963.03	566,688.15	11.3%
2) Ending Balance, June 30 (E + F1e)			566,688.15	436,521.15	-23.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,401.90	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	548,286.25	436,521.15	-20.4%
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	548,286.25	436,521.15
Total, Restricted Balance		548,286.25	436,521.15

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	132.07	0.00	-100.0%
5) TOTAL, REVENUES			132.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,068.12	0.00	-100.0%
6) Capital Outlay		6000-6999	123,858.74	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			135,926.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,794.79)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	113.95	New
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	(113.95)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,794.79)	(113.95)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,908.74	113.95	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,908.74	113.95	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,908.74	113.95	-99.9%
2) Ending Balance, June 30 (E + F1e)			113.95	0.00	-100.0%
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	113.95	0.00	-100.0%
Capital Projects	0000	9780	*113.95*		
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	113.84		
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	0.11		
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			113.95		
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)			113.95		

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	132.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132.07	0.00	-100.0%
TOTAL, REVENUES			132.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	12,068.12	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,068.12	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	123,858.74	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			123,858.74	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					
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			135,926.86	0.00	-100.0%

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	113.95	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	113.95	New

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	(113.95)	New

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	132.07	0.00	-100.0%
5) TOTAL, REVENUES			132.07	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		135,926.86	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			135,926.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(135,794.79)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	113.95	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	(113.95)	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)			(135,794.79)	(113.95)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,908.74	113.95	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,908.74	113.95	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,908.74	113.95	-99.9%
2) Ending Balance, June 30 (E + F1e)			113.95	0.00	-100.0%
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	113.95	0.00	-100.0%
Capital Projects	0000	9780	*113.95*		
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	9,147.21	0.00	-100.0%
5) TOTAL, REVENUES			9,147.21	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,399.46	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			17,399.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,252.25)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,252.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,941.94	14,689.69	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,941.94	14,689.69	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,941.94	14,689.69	-36.0%
2) Ending Balance, June 30 (E + F1e)			14,689.69	14,689.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	14,689.69	14,689.69	0.0%
Capital Projects	0000	9780	*14,689.69*		
Capital Projects	0000	9780		*14,689.69*	
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	14,677.08		
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	12.61		
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			14,689.69		
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)			14,689.69		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	87.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,059.69	0.00	-100.0%
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			9,147.21	0.00	-100.0%
TOTAL, REVENUES			9,147.21	0.00	-100.0%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	17,399.46	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,399.46	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			17,399.46	0.00	-100.0%

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	9,147.21	0.00	-100.0%
5) TOTAL, REVENUES			9,147.21	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,399.46	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,399.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,252.25)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,252.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,941.94	14,689.69	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,941.94	14,689.69	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,941.94	14,689.69	-36.0%
2) Ending Balance, June 30 (E + F1e)			14,689.69	14,689.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	14,689.69	14,689.69	0.0%
Capital Projects	0000	9780	*14,689.69*		
Capital Projects	0000	9780		*14,689.69*	
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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	0.47	New
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	(0.47)	New

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	(0.47)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	0.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	0.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.47	0.0%
2) Ending Balance, June 30 (E + F1e)			0.47	0.00	-100.0%
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	0.47	0.00	-100.0%
Capital Projects	0000	9780	*0.47*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.47		
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	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			0.47		
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)			0.47		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.47	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.47	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(0.47)	New

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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	0.47	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	(0.47)	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	(0.47)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	0.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	0.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.47	0.0%
2) Ending Balance, June 30 (E + F1e)			0.47	0.00	-100.0%
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	0.47	0.00	-100.0%
Capital Projects	0000	9780	*0.47*		
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	0.33	0.00	-100.0%
5) TOTAL, REVENUES			0.33	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	356.08	New
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	(356.08)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.33	(356.08)	-108003.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	355.75	356.08	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			355.75	356.08	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355.75	356.08	0.1%
2) Ending Balance, June 30 (E + F1e)			356.08	0.00	-100.0%
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	356.08	0.00	-100.0%
Capital Projects	0000	9780	*356.08*		
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	355.75		
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	0.33		
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			356.08		
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	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)			356.08		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.33	0.00	-100.0%
TOTAL, REVENUES			0.33	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	356.08	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	356.08	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(356.08)	New

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	0.33	0.00	-100.0%
5) TOTAL, REVENUES			0.33	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	356.08	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	(356.08)	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)			0.33	(356.08)	-108003.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	355.75	356.08	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			355.75	356.08	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355.75	356.08	0.1%
2) Ending Balance, June 30 (E + F1e)			356.08	0.00	-100.0%
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	356.08	0.00	-100.0%
Capital Projects	0000	9780	*356.08*		
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	3,463.00	3,500.00	1.1%
4) Other Local Revenue		8600-8799	412,311.00	412,100.00	-0.1%
5) TOTAL, REVENUES			415,774.00	415,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	410,595.00	387,955.00	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,595.00	387,955.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,179.00	27,645.00	433.8%
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)			5,179.00	27,645.00	433.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,079.00	82,258.00	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,079.00	82,258.00	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,079.00	82,258.00	6.7%
2) Ending Balance, June 30 (E + F1e)			82,258.00	109,903.00	33.6%
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	82,258.00	0.00	-100.0%
Bond Principal and Interest Payments	0000	9760	*82,258.00*		
d) Assigned					
Other Assignments		9780	0.00	109,903.00	New
Bond Principal and Interest Payments	0000	9780		*109,903.00*	
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	82,198.00		
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	60.00		
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			82,258.00		
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)			82,258.00		

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	3,463.00	3,500.00	1.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,463.00	3,500.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	359,474.00	360,000.00	0.1%
Unsecured Roll		8612	45,725.00	45,000.00	-1.6%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	7,387.00	7,400.00	0.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	(275.00)	(300.00)	9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			412,311.00	412,100.00	-0.1%
TOTAL, REVENUES			415,774.00	415,600.00	0.0%

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	100,000.00	80,000.00	-20.0%
Bond Interest and Other Service Charges		7434	310,595.00	307,955.00	-0.8%
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)			410,595.00	387,955.00	-5.5%
TOTAL, EXPENDITURES			410,595.00	387,955.00	-5.5%

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					
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	3,463.00	3,500.00	1.1%
4) Other Local Revenue		8600-8799	412,311.00	412,100.00	-0.1%
5) TOTAL, REVENUES			415,774.00	415,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	410,595.00	387,955.00	-5.5%
10) TOTAL, EXPENDITURES			410,595.00	387,955.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,179.00	27,645.00	433.8%
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)			5,179.00	27,645.00	433.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,079.00	82,258.00	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,079.00	82,258.00	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,079.00	82,258.00	6.7%
2) Ending Balance, June 30 (E + F1e)			82,258.00	109,903.00	33.6%
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	82,258.00	0.00	-100.0%
Bond Principal and Interest Payments	0000	9760	*82,258.00*		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	109,903.00	New
Bond Principal and Interest Payments	0000	9780		*109,903.00*	
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	420.80	50.00	-88.1%
5) TOTAL, REVENUES			420.80	50.00	-88.1%
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	761,011.14	175,000.00	-77.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			761,011.14	175,000.00	-77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(760,590.34)	(174,950.00)	-77.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,000.00	115,080.42	4.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			110,000.00	115,080.42	4.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(650,590.34)	(59,869.58)	-90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,938.66	71,348.32	-90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,938.66	71,348.32	-90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,938.66	71,348.32	-90.1%
2) Ending Balance, June 30 (E + F1e)			71,348.32	11,478.74	-83.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	71,348.32	11,478.74	-83.9%
Debt Service Payments	0000	9780	*71,348.32*		
Debt Service Expense	0000	9780		*11,478.74*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,283.87		
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	64.45		
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			71,348.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			71,348.32		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	420.80	50.00	-88.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			420.80	50.00	-88.1%
TOTAL, REVENUES			420.80	50.00	-88.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	3,564.29	30,000.00	741.7%
Other Debt Service - Principal		7439	757,446.85	145,000.00	-80.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			761,011.14	175,000.00	-77.0%
TOTAL, EXPENDITURES			761,011.14	175,000.00	-77.0%

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	110,000.00	115,080.42	4.6%
(a) TOTAL, INTERFUND TRANSFERS IN			110,000.00	115,080.42	4.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(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)			110,000.00	115,080.42	4.6%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	420.80	50.00	-88.1%
5) TOTAL, REVENUES			420.80	50.00	-88.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	761,011.14	175,000.00	-77.0%
10) TOTAL, EXPENDITURES			761,011.14	175,000.00	-77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(760,590.34)	(174,950.00)	-77.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,000.00	115,080.42	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			110,000.00	115,080.42	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)			(650,590.34)	(59,869.58)	-90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,938.66	71,348.32	-90.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,938.66	71,348.32	-90.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,938.66	71,348.32	-90.1%
2) Ending Balance, June 30 (E + F1e)			71,348.32	11,478.74	-83.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	71,348.32	11,478.74	-83.9%
Debt Service Payments	0000	9780	*71,348.32*		
Debt Service Expense	0000	9780		*11,478.74*	
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

SACS2014ALL Financial Reporting Software - 2014.2.0
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Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-275.00

Explanation:This information was provided to the District by the County Assessors Office and has been verified as accurate.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
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Unaudited Actuals
2014-15 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-300.00

Explanation:This amount is estimated based upon prior year data provided by the County Assessor.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.