

NATOMAS UNIFIED SCHOOL DISTRICT

2013-14

Unaudited Actuals Report



Presented

September 10, 2014

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Natomas Unified School District
2013-14 Unaudited Actuals
Presented September 10, 2014

Summary

The 2013-14 unaudited actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2014. In addition, the unaudited actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the Sacramento County Office of Education, and the California Department of Education for review.

The report illustrates that the General Fund had a deficit in the amount of \$1.6 million (\$1.8 million for the unrestricted General Fund) vs. an original projected deficit of \$3.9 million at budget adoption. As a result, the District's ending General Fund balance is \$16,664,285 with a revolving cash reserve of \$20,000, prepaid amounts of \$9,178, a restricted balance of \$2,908,143, a reserve for economic uncertainties of \$2,283,000, and assignments (reserve) in the amount of \$11,443,965. The specific programs that have been restricted and assigned are further described on page nine (9). As illustrated further, all other funds have a positive ending balance as of June 30, 2014.

Financial Highlights

- As of the California Longitudinal Pupil Achievement Data System (CALPADS) reporting date, October 2013, the District had 9,491 students that attended traditional (non-charter) schools, which is an increase of 322 students from the prior year CBEDS of 9,169.
- The average daily attendance (ADA), which much of the District's revenue is based, was 8,936. An increase of 164 from 2012-13 ADA count of 8,772.
- The ratio of attendance to CALPADS enrollment was approximately 94.4%.
- The District's General Fund ending cash balance for June 30, 2014 was \$16.7 million.
- During 2013-14 the District utilized flexibility options for various programs under SB X 34 by using the funds for other educational purposes (i.e. swept funds for other educational programs).
- The District's Food Services program had revenues over expenditures at \$512,362.
- The 2013–14 budget package replaces the previous K–12 finance system with a new Local Control Funding Formula (LCFF). The LCFF creates base, supplemental, and concentration grants in place of most previously existing K–12 funding streams, including revenue limits and most state categorical programs.
- The District will receive roughly the same amount of funding received in 2012–13 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels. The budget projects the time frame for full implementation of the LCFF to be eight years.
- The District's base grant was based on the average daily attendance (ADA) by grade level. Grades Kindergarten – 3rd grades at \$6,952/ADA; Grades 4th – 6th at \$7,056/ADA; Grades 7th - 8th grade at \$7,266/ADA; and Grades 9th – 12th at \$8,419/ADA.
- The supplemental grant under LCFF is for our targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive free or reduced-price meals (FRPM), foster youth, or any combination of these factors (unduplicated count).
- The District's unduplicated pupil percentage is 63.18%.
- The budget maintains Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding as add-ons to the LCFF. The District is maintaining the 2012–13 expenditure levels on transportation out of funds received for this purpose.

- The district incurred expenditures from the District's Special Revenue/Reserve Funds (non-general/charter funds) for the following major capital projects:
 - ✓ Natomas Gateways Middle School - \$685,000
 - ✓ Computer Support Infrastructure - \$520,000
 - ✓ Safe Routes to Schools - \$200,000
 - ✓ Inderkum High Science Laboratories - \$580,000

Comparison of 2013-14 Unaudited Actuals to 2013-14 Adopted & Operating Budgets

Adopted Budget Reconciliation:

Identified below is a comparison of the actual results to the 2013-14 Adopted Budget, that describes the primary differences relating to an increase in the General Fund of approximately \$4.1 million (\$6.1 million for the unrestricted General Fund) from the 2013-14 adopted budget.

- The District received an additional \$9.83 million in total general purpose revenues than was originally budgeted due to LCFF.
- The District received \$84,609 less in federal revenues than was originally budgeted.
- The state shifted state dollars into the LCFF funding grant which reduced the state revenues by \$5.6 million.
- The District received approximately \$34,498 less in other local revenue than what was originally budgeted.

Unrestricted Operating Budget Comparison:

While variances existed between major revenue / expenditure classifications, overall unrestricted revenues over expenditures reflected deficit spending of \$1.8 million which was comparable to the Second Interim projected deficit of \$2.1 million.

Illustrated below are the primary categories accounting for the \$300,000 difference:

- The District received more in general purpose revenues from what was projected.
- The District received approximately \$62,000 in state revenue and \$184,000 in other local revenue.

2013-14 Financial Comparison and Analysis

General Fund Revenues

GENERAL FUND SUMMARY

Description	2012/13 Unaudited Actuals	2013/14 Unaudited Actuals	Difference
Beginning Balance	\$ 21,456,277	\$ 18,251,403	\$ (3,204,874)
Revenues / Transfers In*	\$ 67,548,208	\$ 74,195,504	\$ 6,647,296
Expenditures / Transfers Out	\$ 70,753,082	\$ 75,782,621	\$ 5,029,539
Ending Balance	\$ 18,251,403	\$ 16,664,285	\$ (1,587,118)

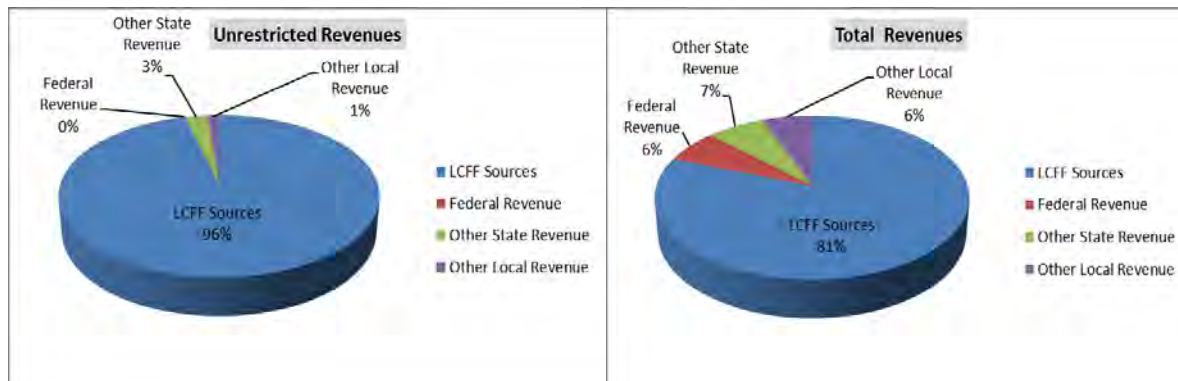
GENERAL FUND SUMMARY (UNRESTRICTED)

Description	2012/13 Unaudited Actuals	2013/14 Unaudited Actuals	Difference
Beginning Balance	\$ 19,366,323	\$ 15,558,715	\$ (3,807,608)
Revenues / Transfers In*	\$ 47,018,896	\$ 51,374,951	\$ 4,356,055
Expenditures / Transfers Out	\$ 50,826,504	\$ 53,178,228	\$ 2,351,724
Ending Balance	\$ 15,558,715	\$ 16,664,285	\$ 1,105,570

*Amount includes 2012-13 contributions of \$8,049,855 and 2013-14 contributions of \$10,411,941.

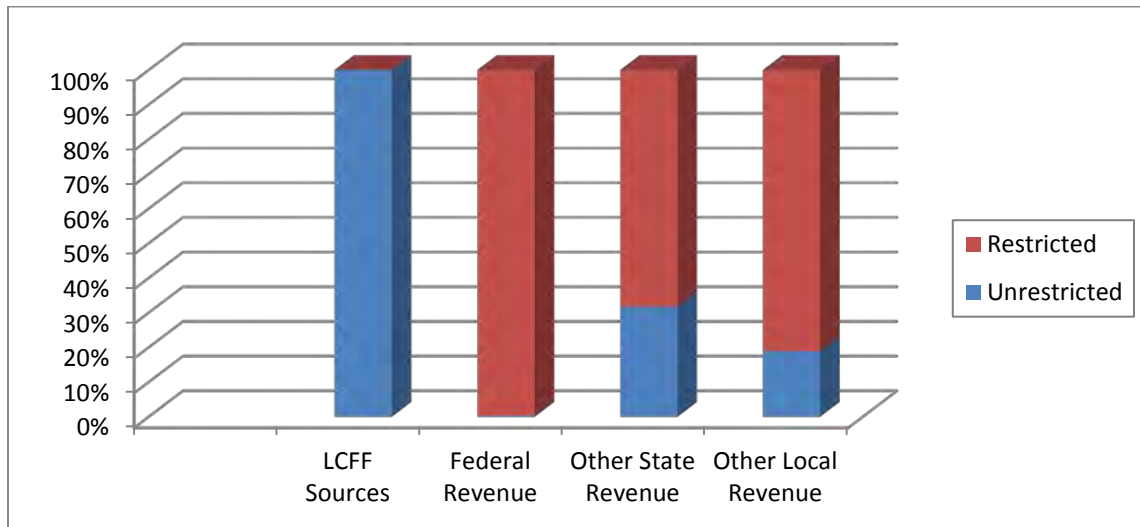
The District receives funding for the General Fund from several sources. Following is a breakdown of major funding sources:

Description	2013-2014 Unrestricted General Fund	2013-2014 Total General Fund
LCFF Sources	\$ 59,345,024	\$ 59,345,024
Federal Revenue	16,875	4,797,263
Other State Revenue	1,601,340	5,048,958
Other Local Revenue	823,653	4,358,928
TOTAL REVENUES	\$ 61,786,892	\$ 73,550,174



Illustrated below is a comparison of 2013-14 General Fund unrestricted and restricted revenues in relation to one another.

Description	Unrestricted	Restricted
LCFF Sources	\$59,345,024	\$ -
Federal Revenue	16,875	4,780,388
Other State Revenue	1,601,340	3,447,618
Other Local Revenue	823,653	3,535,275
TOTAL REVENUES	\$61,786,892	\$11,763,282

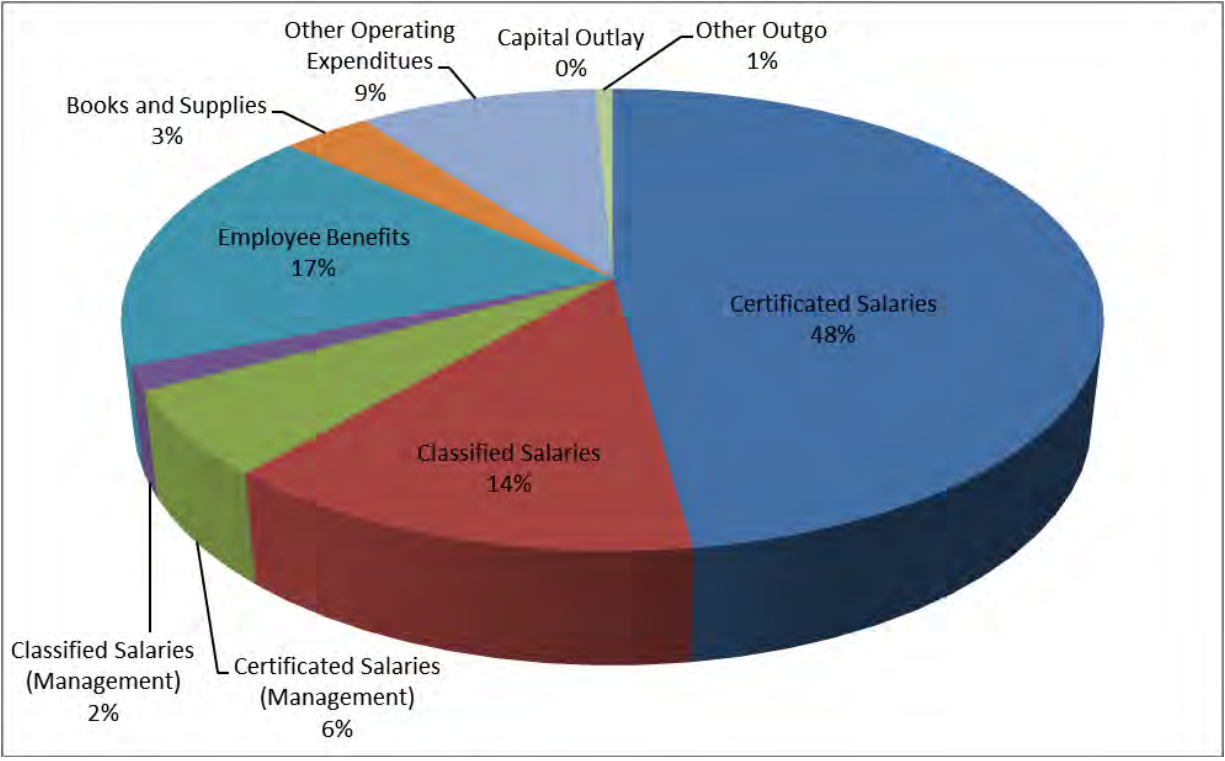


General Fund Expenditures

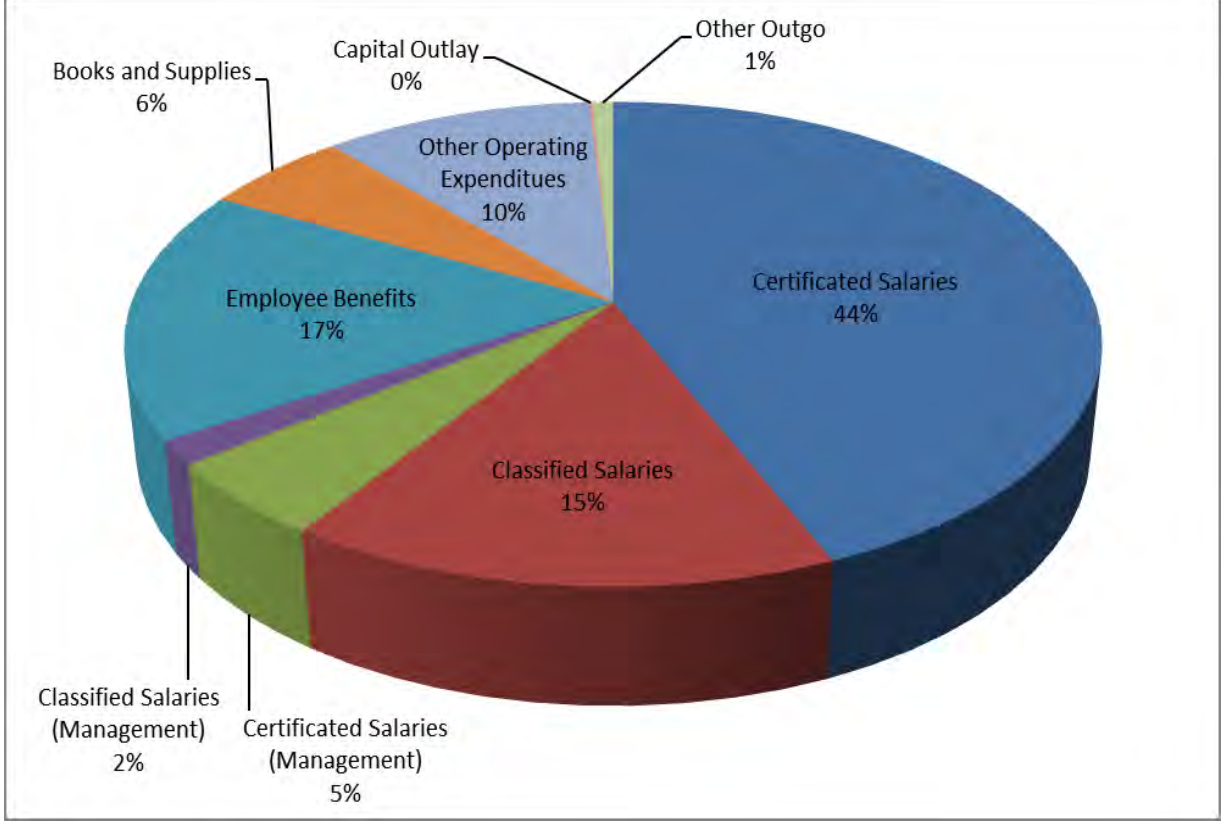
The General Fund is used for expenditures for many of the functions within the District. As illustrated below, salaries and related benefits comprise of approximately 83% of the total General Fund expenditures and 87% of unrestricted General Fund expenditures. Please note that the above percentages do not reflect any expenditures associated with contracted services (e.g. non-public/non-sectarian schools), which are reflected as other operating expenditures.

Description	2013-2014 Unrestricted General Fund	2013-2014 Total General Fund
Certificated Salaries	\$ 26,183,857	\$ 33,287,562
Classified Salaries	7,422,345	11,835,107
Certificated Salaries (Management)	3,268,497	3,871,507
Classified Salaries (Management)	911,273	1,211,853
Employee Benefits	9,595,051	12,817,855
Books and Supplies	1,889,091	4,322,664
Other Operating Expenditures	5,126,197	8,030,187
Capital Outlay	-	92,419
Other Outgo	369,553	621,461
TOTAL	\$ 54,765,864	\$ 76,090,615

Unrestricted General Fund Expenditures



Total General Fund Expenditures



Contributions to Restricted Programs

The General Fund made the following financial contributions for the operations of programs that are important for the District and the community we serve:

Description	2012-2013 Contributions	2013-2014 Contributions
BTSA	\$0	\$42,257
Restricted Maintenance Account	\$1,854,787	\$1,766,000
*Special Education	\$4,883,757	\$6,962,902
Transportation – General & Special Ed.	\$1,278,767	\$1,640,782
TOTAL	\$8,017,311	\$10,411,941

* *Special Education revenue limit transfer is no longer permitted under LCFF; rather an LCFF grade span formula is used. This change shifts the transfers of related SPED funds from Object Code 8091 (SPED RL transfer) to 8980 (contribution), thus the significant increase.*

Financial Summary of All District Funds

Fund	2012-2013	Net Change	2013-2014
General (Unrestricted and Restricted)	\$18,251,403	\$(1,587,118)	\$16,664,285
Charter School Fund	7,745,409	3,805,236	11,550,645
Child Development	1,387	1	1,388
Cafeteria	743,231	512,362	1,255,593
Deferred Maintenance	1,458,195	(724,155)	734,040
Post-Employment Benefits	128,844	119	128,963
Building Fund	17,749,799	(1,308,976)	16,440,823
Capital Facilities	7,543,936	(2,434,550)	5,109,386
County School Facilities	207,416	(6,025)	201,391
Capital Projects Reserve	74,183	289	74,472
Bond Interest and Redemption	10,043,268	715,071	10,758,339
Private-Purpose Trust (District Fiduciary fund)	22,985	(2,727)	20,258
TOTAL	\$63,970,056	\$(1,030,472)	\$62,939,584

As the District completed the year, its funds reported a combined fund balance of \$62.9 million in 2013-14, which is illustrated above. Approximately 36% (\$22.5 million) of the District's ending fund balance is restricted for capital expenditures.

This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate the District's accountability, in detail, for the money it receives and expends. Included in this packet is a summary of the District's financial activity & fund balance components, which is followed by the required State reports in their entirety, and supplemental county documents. During the fall of 2014, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2014.

NATOMAS UNIFIED SCHOOL DISTRICT
2013-14 UNAUDITED ACTUALS
 FINANCIAL ACTIVITY: ALL FUNDS

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES													
General Purpose (R/L) Revenues:													
State Aid	47,855,489	17,707,005											65,562,494
Property Taxes & Misc. Local	11,489,535	4,597,383											16,086,918
Total General Purpose	59,345,024	22,304,388	-	-	-	-	-	-	-	-	-	-	81,649,412
Federal Revenues	4,797,263	361,213		3,504,801									8,663,278
Other State Revenues	5,048,958	1,757,128		246,233					-		124,885		7,177,205
Other Local Revenues	4,358,928	1,651,572	1	828,169	920	119	35,664	405,255	232	36,625	13,255,607	3,772	20,576,863
TOTAL - REVENUES	73,550,174	26,074,301	1	4,579,203	920	119	35,664	405,255	232	36,625	13,380,492	3,772	118,066,758
EXPENDITURES													
Certificated Salaries	33,287,562	9,521,837											42,809,399
Certificated Management Salaries	3,871,507	1,575,357											5,446,864
Classified Salaries	11,835,107	1,731,366		1,204,473			864	-	-				14,771,810
Classified Management Salaries	1,211,853	375,615		138,646				-	-				1,726,114
Employee Benefits (All)	12,817,855	3,419,943		437,954			63	-	-				16,675,815
Books & Supplies	4,322,664	1,380,345		1,943,877			482,894	139,352		-			8,269,131
Other Operating Expenses (Services)	8,030,187	3,290,123		88,922			51,341	286,188	3,456	23		6,500	11,756,741
Capital Outlay	92,419	138,892		50,453	725,075		828,151	2,232,887	2,800	36,313			4,106,990
Other Outgo	621,461	258,632					-	-			12,665,421		13,545,514
Direct Support/Indirect Costs	(307,992)	105,476		202,517									-
TOTAL - EXPENDITURES	75,782,621	21,797,586	-	4,066,842	725,075	-	1,363,313	2,658,427	6,256	36,336	12,665,421	6,500	119,108,378
EXCESS (DEFICIENCY)	(2,232,448)	4,276,715	1	512,362	(724,155)	119	(1,327,649)	(2,253,172)	(6,024)	289	715,071	(2,728)	(1,041,620)
OTHER SOURCES/USES													
Transfers In	645,330	162,000					18,672						826,002
Transfers (Out)	-	(644,625)						(181,377)					(826,002)
Net Other Sources (Uses)	-	11,146					-	-					11,146
Contributions (to Restricted Programs)	-	-											-
TOTAL - OTHER SOURCES/USES	645,330	(471,479)	-	-	-	-	18,672	(181,377)	-	-	-	-	11,146
FUND BALANCE INCREASE (DECREASE)	(1,587,118)	3,805,236	1	512,362	(724,155)	119	(1,308,977)	(2,434,550)	(6,024)	289	715,071	(2,728)	(1,030,474)
FUND BALANCE													
Beginning Fund Balance	18,251,403	7,745,409	1,387	743,231	1,458,195	128,844	17,749,800	7,543,936	207,416	74,183	10,043,268	22,986	63,970,058
Ending Balance, June 30	16,664,285	11,550,645	1,388	1,255,593	734,040	128,963	16,440,823	5,109,386	201,391	74,472	10,758,339	20,258	62,939,584

Note:

Fund 11: Adult Education is accounted for in the General Fund, as a Tier III State program.

NATOMAS UNIFIED SCHOOL DISTRICT
2013-14 UNAUDITED ACTUALS
 FINANCIAL ACTIVITY: OPERATING FUNDS (GENERAL & CHARTER FUND)

Description	General Fund			Charter Fund							Grand Total
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
REVENUES											
General Purpose (R/L) Revenues:											
State Aid	47,855,489	-	47,855,489	7,086,091	1,595,210	2,735,212	923,080	2,373,953	2,993,459	17,707,005	65,562,494
Property Taxes & Misc. Local	11,489,535	-	11,489,535	1,836,905	415,089	748,628	256,528	645,069	695,164	4,597,383	16,086,918
Total General Purpose	59,345,024	-	59,345,024	8,922,996	2,010,299	3,483,840	1,179,608	3,019,022	3,688,623	22,304,388	81,649,412
Federal Revenues	16,875	4,780,388	4,797,263	743	-	69,015	291,455	-	-	361,213	5,158,476
Other State Revenues	1,601,340	3,447,618	5,048,958	661,784	183,056	280,242	116,090	243,544	272,413	1,757,128	6,806,086
Other Local Revenues	823,653	3,535,275	4,358,928	424,129	775	907,122	271,481	37,252	10,812	1,651,572	6,010,500
TOTAL - REVENUES	61,786,892	11,763,282	73,550,174	10,009,652	2,194,130	4,740,219	1,858,634	3,299,817	3,971,849	26,074,301	99,624,475
EXPENDITURES											
Certificated Salaries	26,183,857	7,103,705	33,287,562	3,594,532	779,878	1,603,122	473,809	1,372,015	1,698,481	9,521,837	42,809,399
Certificated Management Salaries	3,268,497	603,010	3,871,507	747,884	83,170	275,082	141,427	199,694	128,100	1,575,357	5,446,864
Classified Salaries	7,422,345	4,412,762	11,835,107	788,430	82,864	509,812	68,760	148,689	132,811	1,731,366	13,566,472
Classified Management Salaries	911,273	300,580	1,211,853	134,114	-	197,886	43,616	-	-	375,615	1,587,468
Employee Benefits (All)	9,595,051	3,222,804	12,817,855	1,518,559	211,869	677,204	200,831	395,223	416,257	3,419,943	16,237,798
Books & Supplies	1,889,091	2,433,572	4,322,664	400,250	75,270	400,134	321,521	74,558	108,611	1,380,345	5,703,009
Other Operating Expenses (Services)	5,126,197	2,903,990	8,030,187	1,473,743	311,249	477,895	148,097	401,301	477,838	3,290,123	11,320,310
Capital Outlay	-	92,419	92,419	110,123	10,908	-	-	8,660	9,202	138,892	231,312
Other Outgo	369,553	251,908	621,461	164,694	-	32,852	61,086	-	-	258,632	880,093
Direct Support/Indirect Costs	(1,587,634)	1,279,642	(307,992)	-	105,476	-	-	-	-	105,476	(202,517)
TOTAL - EXPENDITURES	53,178,228	22,604,393	75,782,621	8,932,328	1,660,683	4,173,988	1,459,147	2,600,140	2,971,300	21,797,586	97,580,207
EXCESS (DEFICIENCY)	8,608,664	(10,841,112)	(2,232,448)	1,077,324	533,447	566,231	399,487	699,677	1,000,549	4,276,715	2,044,268
OTHER SOURCES/USES											
Transfers In	705	644,625	645,330	162,000	-	-	-	-	-	162,000	807,330
Transfers (Out)	-	-	-	(335,700)	(74,025)	-	-	(112,950)	(121,950)	(644,625)	(644,625)
Net Other Sources (Uses)	-	-	-	-	-	-	11,146	-	-	11,146	11,146
Contributions (to Restricted Programs)	(10,411,941)	10,411,941	-	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(10,411,236)	11,056,566	645,330	(173,700)	(74,025)	-	11,146	(112,950)	(121,950)	(471,479)	173,851
FUND BALANCE INCREASE (DECREASE)	(1,802,573)	215,455	(1,587,118)	903,624	459,422	566,231	410,633	586,727	878,599	3,805,236	2,218,118
FUND BALANCE											
Beginning Fund Balance	15,558,715	2,692,688	18,251,403	2,422,024	323,836	1,404,047	303,302	1,430,018	1,862,181	7,745,409	25,996,812
Ending Balance, June 30	13,756,142	2,908,143	16,664,285	3,325,648	783,259	1,970,278	713,935	2,016,745	2,740,780	11,550,645	28,214,931

Note:

Fund 11: Adult Education is accounted for in the General Fund, as a Tier III State program.

NATOMAS UNIFIED SCHOOL DISTRICT
2013-14 UNAUDITED ACTUALS
FUND BALANCE COMPONENTS: ALL FUNDS

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
NONSPENDABLE													
Revolving Cash	20,000	35,000											55,000
Stores	-	-											-
Prepaid Expenditures	9,178	136,480											145,658
TOTAL - NONSPENDABLE	29,178	171,480	-	-	-	-	-	-	-	-	-	-	200,658
RESTRICTED													
Child Care Facilities/Preschool	-	291,160											291,160
Clean Energy Jobs Act	130,000	361,714											491,714
Common Core	419,642	302,800											722,442
Donations	32,300	271,422											303,723
Economic Impact Aid (EIA)	-	-											-
First Five	1,504	-											1,504
Library Fees	45,240	2,404											47,645
Lottery (Restricted)	59,394	223,061											282,455
Medi-Cal Billing	776,015	-											776,015
Mental Health Services	463,269	8,712											471,981
Routine Maintenance Account	970,642	-											970,642
Various	10,136	3,664		1,255,593			16,440,823		201,391			10,741	17,922,349
TOTAL - RESTRICTED	2,908,143	1,464,938	-	1,255,593	-	-	16,440,823	-	201,391	-	-	10,741	22,281,629
ASSIGNED													
Adult Education	-	-											-
Art & Music Block Grant	-	4,435											4,435
CAHSEE	-	9,312											9,312
Cash Deferral	-	-											-
Discretionary Site Budgets	-	-											-
Education Protection Account	-	-											-
Gifted and Talented (GATE)	46,896	-											46,896
Instructional Materials	-	-											-
International Baccalaureate	73,115	-											73,115
Lottery (Unrestricted)	781,804	1,100,940											1,882,744
Mandated Cost Reimbursements	(126,323)	-											(126,323)
Medical Administrative Activities	-	1,482											1,482
Future SPED/Transportation/STRS	10,573,509	-											10,573,509
ROC/P	94,964	-											94,964
School Safety & Violence	-	-											-
Staff Development Math & Reading	-	-											-
Supplemental Counseling	-	9,508											9,508
Other: Various Grants	-	8,131,550	1,388		734,040	128,963		5,109,386		74,472	10,758,339	9,517	24,947,655
TOTAL - ASSIGNED	11,443,965	9,257,227	1,388	-	734,040	128,963	-	5,109,386	-	74,472	10,758,339	9,517	37,517,297
UNASSIGNED/ASSIGNED (CHARTER)													
Reserve for Economic Uncertainties	2,283,000	657,000	-	-	-	-	-	-	-	-	-	-	2,940,000
Unappropriated	0.00	0	-	(0)	0	(0)	0	0	0	0	-	(0)	(0)
TOTAL - UNASSIGNED/ASSIGNED (CHARTER)	2,283,000	657,000	-	(0)	0	(0)	0	0	0	0	-	(0)	2,940,000
Ending Balance, June 30	16,664,285	11,550,645	1,388	1,255,593	734,040	128,963	16,440,823	5,109,386	201,391	74,472	10,758,339	20,258	62,939,583

NATOMAS UNIFIED SCHOOL DISTRICT

2013-14 UNAUDITED ACTUALS

FUND BALANCE COMPONENTS: OPERATING FUNDS (GENERAL & CHARTER FUND)

Description	General Fund			Charter Fund							Grand Total
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
NONSPENDABLE											
Revolving Cash	20,000		20,000	30,000		5,000				35,000	55,000
Stores			-							-	-
Prepaid Expenditures	9,178		9,178	136,480						136,480	145,658
TOTAL - NONSPENDABLE	29,178	-	29,178	166,480	-	5,000	-	-	-	171,480	200,658
RESTRICTED											
Child Care Facilities/Preschool			-			291,160				291,159.59	291,160
Clean Energy Jobs Act		130,000	130,000	100,894	51,913	51,933	50,602	53,073	53,299	361,714.25	491,714
Common Core		419,642	419,642	113,199	26,782	3,782	13,117	80,447	65,474	302,800.12	722,442
Donations		32,300	32,300	146,819	600	51,822	60,644	5,750	5,788	271,422.06	303,723
Economic Impact Aid (EIA)		-	-							-	-
First Five		1,504	1,504							-	1,504
Library Fees		45,240	45,240	2,382	22					2,404.49	47,645
Lottery (Restricted)		59,394	59,394	95,549	12,698	10,231	6,840	58,755	38,988	223,060.83	282,455
Medi-Cal Billing		776,015	776,015							-	776,015
Mental Health Services		463,269	463,269			6,237	2,475			8,712.00	471,981
Routine Maintenance Account		970,642	970,642							-	970,642
Various		10,136	10,136					1,844	1,821	3,664.49	13,801
TOTAL - RESTRICTED	-	2,908,143	2,908,143	458,843	92,014	415,164	133,678	199,868	165,370	1,464,938	4,373,081
ASSIGNED											
Adult Education	-		-							-	-
Art & Music Block Grant	-		-			4,435				4,435	4,435
CAHSEE	-		-	9,312						9,312	9,312
Cash Deferral	-		-	-						-	-
Discretionary Site Budgets	-		-							-	-
Education Protection Account	-		-							-	-
Gifted and Talented (GATE)	46,896		46,896							-	46,896
Instructional Materials	-		-							-	-
International Baccalaureate	73,115		73,115							-	73,115
Lottery (Unrestricted)	781,804		781,804	812,132	24,696	80,470	20,617	100,494	62,531	1,100,940	1,882,744
Mandated Cost Reimbursements	(126,323)		(126,323)							-	(126,323)
Medical Administrative Activities	-		-			1,000		482		1,482	1,482
Future SPED/Transportation/STRS	10,573,509		10,573,509							-	10,573,509
ROC/P	94,964		94,964							-	94,964
School Safety & Violence	-		-							-	-
Staff Development Math & Reading	-		-							-	-
Supplemental Counseling	-		-	9,508						9,508	9,508
Other: Various Grants			-	1,601,373	616,548	1,338,209	515,641	1,636,901	2,422,879	8,131,550	8,131,550
TOTAL - ASSIGNED	11,443,965	-	11,443,965	2,432,325	641,244	1,424,114	536,257	1,737,877	2,485,410	9,257,227	20,701,192
UNASSIGNED/ASSIGNED (CHARTER)											
Reserve for Economic Uncertainties	2,283,000		2,283,000	268,000	50,000	126,000	44,000	79,000	90,000	657,000	2,940,000
Unappropriated	0.00	0	0	0	-	0	0	0	-	0	0
TOTAL - UNASSIGNED/ASSIGNED (CHARTER)	2,283,000	0	2,283,000	268,000	50,000	126,000	44,000	79,000	90,000	657,000	2,940,000
Ending Balance, June 30	13,756,142	2,908,143	16,664,285	3,325,648	783,259	1,970,278	713,935	2,016,745	2,740,780	11,550,645	28,214,931

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	59,345,024.40	0.00	59,345,024.40	64,570,641.00	1,454,275.00	66,024,916.00	11.3%
2) Federal Revenue		8100-8299	16,875.00	4,780,388.23	4,797,263.23	0.00	4,157,465.00	4,157,465.00	-13.3%
3) Other State Revenue		8300-8599	1,601,339.70	3,447,618.41	5,048,958.11	1,455,000.00	1,342,118.00	2,797,118.00	-44.6%
4) Other Local Revenue		8600-8799	823,652.74	3,535,275.02	4,358,927.76	911,515.00	3,335,169.00	4,246,684.00	-2.6%
5) TOTAL, REVENUES			61,786,891.84	11,763,281.66	73,550,173.50	66,937,156.00	10,289,027.00	77,226,183.00	5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,452,353.22	7,706,715.45	37,159,068.67	34,075,353.00	7,201,043.00	41,276,396.00	11.1%
2) Classified Salaries		2000-2999	8,333,617.44	4,713,341.64	13,046,959.08	10,592,950.00	3,656,875.00	14,249,825.00	9.2%
3) Employee Benefits		3000-3999	9,595,050.52	3,222,804.16	12,817,854.68	12,850,434.00	3,206,919.00	16,057,353.00	25.3%
4) Books and Supplies		4000-4999	1,889,091.45	2,433,572.09	4,322,663.54	2,818,029.00	1,390,902.00	4,208,931.00	-2.6%
5) Services and Other Operating Expenditures		5000-5999	5,126,196.85	2,903,990.11	8,030,186.96	4,755,700.00	2,409,307.00	7,165,007.00	-10.8%
6) Capital Outlay		6000-6999	0.00	92,419.45	92,419.45	0.00	255,408.00	255,408.00	176.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	369,552.61	251,908.41	621,461.02	350,000.00	260,294.00	610,294.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,587,634.17)	1,279,641.89	(307,992.28)	(1,382,903.00)	993,827.00	(389,076.00)	26.3%
9) TOTAL, EXPENDITURES			53,178,227.92	22,604,393.20	75,782,621.12	64,059,563.00	19,374,575.00	83,434,138.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,608,663.92	(10,841,111.54)	(2,232,447.62)	2,877,593.00	(9,085,548.00)	(6,207,955.00)	178.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	704.73	644,625.00	645,329.73	0.00	691,200.00	691,200.00	7.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,411,941.17)	10,411,941.17	0.00	(7,597,395.00)	7,597,395.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,411,236.44)	11,056,566.17	645,329.73	(7,597,395.00)	8,288,595.00	691,200.00	7.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,802,572.52)	215,454.63	(1,587,117.89)	(4,719,802.00)	(796,953.00)	(5,516,755.00)	247.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,558,714.88	2,692,688.38	18,251,403.26	13,756,142.36	2,908,143.01	16,664,285.37	-8.7%
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)			15,558,714.88	2,692,688.38	18,251,403.26	13,756,142.36	2,908,143.01	16,664,285.37	-8.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,558,714.88	2,692,688.38	18,251,403.26	13,756,142.36	2,908,143.01	16,664,285.37	-8.7%
2) Ending Balance, June 30 (E + F1e)			13,756,142.36	2,908,143.01	16,664,285.37	9,036,340.36	2,111,190.01	11,147,530.37	-33.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	9,177.70	0.00	9,177.70	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,908,143.01	2,908,143.01	0.00	2,111,190.01	2,111,190.01	-27.4%
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	11,443,964.66	0.00	11,443,964.66	6,526,340.36	0.00	6,526,340.36	-43.0%
Gifted and Talented (GATE)	0000	9780	46,896.00		46,896.00				
International Baccalaureate	0000	9780	73,115.00		73,115.00				
Mandated Cost Reimbursement	0000	9780	(126,323.00)		(126,323.00)				
ROC/P	0000	9780	94,964.00		94,964.00				
Future SPED/Transportation/STRS	0000	9780	10,573,509.16		10,573,509.16				
Lottery - Unrestricted	1100	9780	781,803.50		781,803.50				
Future SPED/Transportation/STRS	0000	9780				5,985,826.86		5,985,826.86	
Lottery	1100	9780				540,513.50		540,513.50	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,283,000.00	0.00	2,283,000.00	2,510,000.00	0.00	2,510,000.00	9.9%
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			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,822,647.09	1,880,589.18	10,703,236.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	200.00	200.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	136,750.68	190,864.96	327,615.64				
4) Due from Grantor Government		9290	7,771,335.93	1,502,292.84	9,273,628.77				
5) Due from Other Funds		9310	1,103,725.42	0.00	1,103,725.42				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	9,177.70	0.00	9,177.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			17,863,636.82	3,573,946.98	21,437,583.80				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,107,136.46	597,513.17	4,704,649.63				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	358.00	1,920.70	2,278.70				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	66,370.10	66,370.10				
6) TOTAL, LIABILITIES			4,107,494.46	665,803.97	4,773,298.43				
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)			13,756,142.36	2,908,143.01	16,664,285.37				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	37,161,454.00	0.00	37,161,454.00	45,371,868.00	0.00	45,371,868.00	22.1%
Education Protection Account State Aid - Current Year		8012	10,466,485.00	0.00	10,466,485.00	9,075,955.00	0.00	9,075,955.00	-13.3%
State Aid - Prior Years		8019	227,550.00	0.00	227,550.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	198,867.36	0.00	198,867.36	224,392.00	0.00	224,392.00	12.8%
Timber Yield Tax		8022	8.79	0.00	8.79	0.00	0.00	0.00	-100.0%
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	14,072,835.08	0.00	14,072,835.08	13,657,800.00	0.00	13,657,800.00	-2.9%
Unsecured Roll Taxes		8042	651,789.62	0.00	651,789.62	535,503.00	0.00	535,503.00	-17.8%
Prior Years' Taxes		8043	(44,723.18)	0.00	(44,723.18)	257,561.00	0.00	257,561.00	-675.9%
Supplemental Taxes		8044	215,764.69	0.00	215,764.69	164,203.00	0.00	164,203.00	-23.9%
Education Revenue Augmentation Fund (ERAF)		8045	991,237.62	0.00	991,237.62	1,596,827.00	0.00	1,596,827.00	61.1%
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	1,138.42	0.00	1,138.42	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			63,942,407.40	0.00	63,942,407.40	70,884,109.00	0.00	70,884,109.00	10.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(1,454,275.00)		(1,454,275.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	1,454,275.00	1,454,275.00	New
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,597,383.00)	0.00	(4,597,383.00)	(4,859,193.00)	0.00	(4,859,193.00)	5.7%
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			59,345,024.40	0.00	59,345,024.40	64,570,641.00	1,454,275.00	66,024,916.00	11.3%
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	1,643,668.00	1,643,668.00	0.00	1,643,668.00	1,643,668.00	0.0%
Special Education Discretionary Grants		8182	0.00	418,306.00	418,306.00	0.00	295,342.00	295,342.00	-29.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,337,029.75	1,337,029.75		1,590,677.00	1,590,677.00	19.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		150,298.58	150,298.58		133,162.00	133,162.00	-11.4%
NCLB: Title III, Immigrant Educator Program	4201	8290		32,229.14	32,229.14		22,770.00	22,770.00	-29.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		215,136.29	215,136.29		362,018.00	362,018.00	68.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		260,614.38	260,614.38		0.00	0.00	-100.0%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		32,564.12	32,564.12		68,461.00	68,461.00	110.2%
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	16,875.00	690,541.97	707,416.97	0.00	41,367.00	41,367.00	-94.2%
TOTAL, FEDERAL REVENUE			16,875.00	4,780,388.23	4,797,263.23	0.00	4,157,465.00	4,157,465.00	-13.3%
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	320,123.00	0.00	320,123.00	324,000.00	0.00	324,000.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	1,156,302.73	315,330.02	1,471,632.75	1,131,000.00	270,000.00	1,401,000.00	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		525,877.22	525,877.22		546,132.00	546,132.00	3.9%
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		130,000.00	130,000.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		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		1,845,038.00	1,845,038.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	124,913.97	631,373.17	756,287.14	0.00	525,986.00	525,986.00	-30.5%
TOTAL, OTHER STATE REVENUE			1,601,339.70	3,447,618.41	5,048,958.11	1,455,000.00	1,342,118.00	2,797,118.00	-44.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	366,229.06	0.00	366,229.06	375,000.00	0.00	375,000.00	2.4%
Interest		8660	(5,447.39)	0.00	(5,447.39)	50,000.00	0.00	50,000.00	-1017.9%
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	11,787.00	11,787.00	12,000.00	0.00	12,000.00	1.8%
Interagency Services		8677	0.00	109,585.15	109,585.15	78,000.00	0.00	78,000.00	-28.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	182,342.00	440,254.55	622,596.55	200,000.00	406,489.00	606,489.00	-2.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	280,529.07	4,472.32	285,001.39	196,515.00	0.00	196,515.00	-31.0%
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		2,969,176.00	2,969,176.00		2,928,680.00	2,928,680.00	-1.4%
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			823,652.74	3,535,275.02	4,358,927.76	911,515.00	3,335,169.00	4,246,684.00	-2.6%
TOTAL, REVENUES			61,786,891.84	11,763,281.66	73,550,173.50	66,937,156.00	10,289,027.00	77,226,183.00	5.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,201,626.64	6,105,618.98	31,307,245.62	28,696,174.00	5,624,383.00	34,320,557.00	9.6%
Certificated Pupil Support Salaries		1200	818,009.67	905,875.35	1,723,885.02	1,002,366.00	1,081,968.00	2,084,334.00	20.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,268,496.50	603,010.19	3,871,506.69	4,150,505.00	472,948.00	4,623,453.00	19.4%
Other Certificated Salaries		1900	164,220.41	92,210.93	256,431.34	226,308.00	21,744.00	248,052.00	-3.3%
TOTAL, CERTIFICATED SALARIES			29,452,353.22	7,706,715.45	37,159,068.67	34,075,353.00	7,201,043.00	41,276,396.00	11.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	342,672.72	2,040,875.39	2,383,548.11	1,073,532.00	2,102,049.00	3,175,581.00	33.2%
Classified Support Salaries		2200	2,914,546.88	1,471,576.00	4,386,122.88	3,739,614.00	530,727.00	4,270,341.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	927,166.22	300,579.69	1,227,745.91	1,225,608.00	194,092.00	1,419,700.00	15.6%
Clerical, Technical and Office Salaries		2400	3,412,242.98	371,678.61	3,783,921.59	3,771,665.00	274,035.00	4,045,700.00	6.9%
Other Classified Salaries		2900	736,988.64	528,631.95	1,265,620.59	782,531.00	555,972.00	1,338,503.00	5.8%
TOTAL, CLASSIFIED SALARIES			8,333,617.44	4,713,341.64	13,046,959.08	10,592,950.00	3,656,875.00	14,249,825.00	9.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,399,797.09	620,899.07	3,020,696.16	3,268,470.00	597,837.00	3,866,307.00	28.0%
PERS		3201-3202	839,587.28	491,416.60	1,331,003.88	1,118,319.00	417,486.00	1,535,805.00	15.4%
OASDI/Medicare/Alternative		3301-3302	1,030,202.05	451,202.88	1,481,404.93	1,218,930.00	351,849.00	1,570,779.00	6.0%
Health and Welfare Benefits		3401-3402	4,268,691.16	1,344,589.69	5,613,280.85	5,336,098.00	1,563,124.00	6,899,222.00	22.9%
Unemployment Insurance		3501-3502	63,460.01	6,277.83	69,737.84	23,906.00	5,981.00	29,887.00	-57.1%
Workers' Compensation		3601-3602	537,822.37	176,728.74	714,551.11	631,946.00	159,753.00	791,699.00	10.8%
OPEB, Allocated		3701-3702	378,844.60	125,792.31	504,636.91	429,855.00	110,097.00	539,952.00	7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,645.96	5,897.04	82,543.00	822,910.00	792.00	823,702.00	897.9%
TOTAL, EMPLOYEE BENEFITS			9,595,050.52	3,222,804.16	12,817,854.68	12,850,434.00	3,206,919.00	16,057,353.00	25.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	275,229.48	261,115.07	536,344.55	61,895.00	270,000.00	331,895.00	-38.1%
Books and Other Reference Materials		4200	82,751.67	33,794.76	116,546.43	26,490.00	7,200.00	33,690.00	-71.1%
Materials and Supplies		4300	1,195,848.43	1,741,526.11	2,937,374.54	2,603,060.00	1,017,545.00	3,620,605.00	23.3%
Noncapitalized Equipment		4400	335,261.87	397,136.15	732,398.02	126,584.00	96,157.00	222,741.00	-69.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,889,091.45	2,433,572.09	4,322,663.54	2,818,029.00	1,390,902.00	4,208,931.00	-2.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,016,128.38	1,016,128.38	0.00	666,502.00	666,502.00	-34.4%
Travel and Conferences		5200	177,424.63	152,845.79	330,270.42	115,990.00	383,922.00	499,912.00	51.4%
Dues and Memberships		5300	35,139.74	1,754.75	36,894.49	27,500.00	1,596.00	29,096.00	-21.1%
Insurance		5400 - 5450	457,822.78	0.00	457,822.78	491,695.00	0.00	491,695.00	7.4%
Operations and Housekeeping Services		5500	1,856,130.72	0.00	1,856,130.72	1,741,280.00	0.00	1,741,280.00	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,211.51	175,384.13	229,595.64	261,445.00	91,500.00	352,945.00	53.7%
Transfers of Direct Costs		5710	708,163.95	(708,163.95)	0.00	(4,674.00)	4,674.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(688,963.04)	(503,785.96)	(1,192,749.00)	(903,216.00)	(415,713.00)	(1,318,929.00)	10.6%
Professional/Consulting Services and Operating Expenditures		5800	2,423,204.12	2,741,971.53	5,165,175.65	2,887,060.00	1,645,722.00	4,532,782.00	-12.2%
Communications		5900	103,062.44	27,855.44	130,917.88	138,620.00	31,104.00	169,724.00	29.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,126,196.85	2,903,990.11	8,030,186.96	4,755,700.00	2,409,307.00	7,165,007.00	-10.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
Buildings and Improvements of Buildings		6200	0.00	16,901.24	16,901.24	0.00	169,908.00	169,908.00	905.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	60,522.53	60,522.53	0.00	35,500.00	35,500.00	-41.3%
Equipment Replacement		6500	0.00	14,995.68	14,995.68	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			0.00	92,419.45	92,419.45	0.00	255,408.00	255,408.00	176.4%
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	7,034.00	7,034.00	0.00	7,000.00	7,000.00	-0.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	17,835.04	17,835.04	0.00	53,294.00	53,294.00	198.8%
Payments to County Offices		7142	0.00	227,039.37	227,039.37	0.00	200,000.00	200,000.00	-11.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	369,552.61	0.00	369,552.61	350,000.00	0.00	350,000.00	-5.3%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			369,552.61	251,908.41	621,461.02	350,000.00	260,294.00	610,294.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,279,641.89)	1,279,641.89	0.00	(993,827.00)	993,827.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(307,992.28)	0.00	(307,992.28)	(389,076.00)	0.00	(389,076.00)	26.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,587,634.17)	1,279,641.89	(307,992.28)	(1,382,903.00)	993,827.00	(389,076.00)	26.3%
TOTAL, EXPENDITURES			53,178,227.92	22,604,393.20	75,782,621.12	64,059,563.00	19,374,575.00	83,434,138.00	10.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	704.73	644,625.00	645,329.73	0.00	691,200.00	691,200.00	7.1%
(a) TOTAL, INTERFUND TRANSFERS IN			704.73	644,625.00	645,329.73	0.00	691,200.00	691,200.00	7.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,411,941.17)	10,411,941.17	0.00	(7,597,395.00)	7,597,395.00	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			(10,411,941.17)	10,411,941.17	0.00	(7,597,395.00)	7,597,395.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,411,236.44)	11,056,566.17	645,329.73	(7,597,395.00)	8,288,595.00	691,200.00	7.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	59,345,024.40	0.00	59,345,024.40	64,570,641.00	1,454,275.00	66,024,916.00	0.0%
2) Federal Revenue		8100-8299	16,875.00	4,780,388.23	4,797,263.23	0.00	4,157,465.00	4,157,465.00	0.0%
3) Other State Revenue		8300-8599	1,601,339.70	3,447,618.41	5,048,958.11	1,455,000.00	1,342,118.00	2,797,118.00	0.0%
4) Other Local Revenue		8600-8799	823,652.74	3,535,275.02	4,358,927.76	911,515.00	3,335,169.00	4,246,684.00	0.0%
5) TOTAL, REVENUES			61,786,891.84	11,763,281.66	73,550,173.50	66,937,156.00	10,289,027.00	77,226,183.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		33,456,154.40	14,529,847.06	47,986,001.46	39,977,295.00	13,171,038.00	53,148,333.00	10.8%
2) Instruction - Related Services	2000-2999		6,670,207.92	1,730,405.18	8,400,613.10	7,691,978.00	1,618,384.00	9,310,362.00	10.8%
3) Pupil Services	3000-3999		1,956,682.15	3,095,369.86	5,052,052.01	4,524,364.00	1,585,824.00	6,110,188.00	20.9%
4) Ancillary Services	4000-4999		463,735.56	0.00	463,735.56	439,909.00	0.00	439,909.00	-5.1%
5) Community Services	5000-5999		0.00	6,122.55	6,122.55	0.00	412.00	412.00	-93.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,881,712.63	1,391,334.02	5,273,046.65	4,675,989.00	993,827.00	5,669,816.00	7.5%
8) Plant Services	8000-8999		6,380,182.65	1,599,406.12	7,979,588.77	6,400,028.00	1,744,796.00	8,144,824.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	369,552.61	251,908.41	621,461.02	350,000.00	260,294.00	610,294.00	-1.8%
10) TOTAL, EXPENDITURES			53,178,227.92	22,604,393.20	75,782,621.12	64,059,563.00	19,374,575.00	83,434,138.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,608,663.92	(10,841,111.54)	(2,232,447.62)	2,877,593.00	(9,085,548.00)	(6,207,955.00)	178.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	704.73	644,625.00	645,329.73	0.00	691,200.00	691,200.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,411,941.17)	10,411,941.17	0.00	(7,597,395.00)	7,597,395.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,411,236.44)	11,056,566.17	645,329.73	(7,597,395.00)	8,288,595.00	691,200.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,802,572.52)	215,454.63	(1,587,117.89)	(4,719,802.00)	(796,953.00)	(5,516,755.00)	247.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			15,558,714.88	2,692,688.38	18,251,403.26	13,756,142.36	2,908,143.01	16,664,285.37	-8.7%
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)			15,558,714.88	2,692,688.38	18,251,403.26	13,756,142.36	2,908,143.01	16,664,285.37	-8.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,558,714.88	2,692,688.38	18,251,403.26	13,756,142.36	2,908,143.01	16,664,285.37	-8.7%
2) Ending Balance, June 30 (E + F1e)			13,756,142.36	2,908,143.01	16,664,285.37	9,036,340.36	2,111,190.01	11,147,530.37	-33.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	9713		9,177.70	0.00	9,177.70	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,908,143.01	2,908,143.01	0.00	2,111,190.01	2,111,190.01	-27.4%
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		11,443,964.66	0.00	11,443,964.66	6,526,340.36	0.00	6,526,340.36	-43.0%
Gifted and Talented (GATE)	0000	9780	46,896.00		46,896.00				
International Baccalaureate	0000	9780	73,115.00		73,115.00				
Mandated Cost Reimbursement	0000	9780	(126,323.00)		(126,323.00)				
ROC/P	0000	9780	94,964.00		94,964.00				
Future SPED/Transportation/STRS	0000	9780	10,573,509.16		10,573,509.16				
Lottery - Unrestricted	1100	9780	781,803.50		781,803.50				
Future SPED/Transportation/STRS	0000	9780				5,985,826.86		5,985,826.86	
Lottery	1100	9780				540,513.50		540,513.50	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties	9789		2,283,000.00	0.00	2,283,000.00	2,510,000.00	0.00	2,510,000.00	9.9%
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	776,015.25	548,737.25
5810	Other Restricted Federal	2,680.27	2,680.27
6230	California Clean Energy Jobs Act	130,000.00	0.00
6300	Lottery: Instructional Materials	59,393.76	59,393.76
6512	Special Ed: Mental Health Services	463,269.49	279,466.49
7405	Common Core State Standards Implementation	419,641.74	144,641.74
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	970,642.43	989,770.43
9010	Other Restricted Local	86,500.07	86,500.07
Total, Restricted Balance		<u>2,908,143.01</u>	<u>2,111,190.01</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	22,304,388.00	26,079,025.00	16.9%
2) Federal Revenue		8100-8299	361,213.25	88,987.00	-75.4%
3) Other State Revenue		8300-8599	1,757,128.25	699,683.00	-60.2%
4) Other Local Revenue		8600-8799	1,651,571.80	1,411,725.00	-14.5%
5) TOTAL, REVENUES			26,074,301.30	28,279,420.00	8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,097,194.06	13,264,475.00	19.5%
2) Classified Salaries		2000-2999	2,106,980.96	2,473,392.00	17.4%
3) Employee Benefits		3000-3999	3,419,942.97	4,405,340.00	28.8%
4) Books and Supplies		4000-4999	1,380,345.08	1,310,568.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	3,290,123.14	4,221,201.00	28.3%
6) Capital Outlay		6000-6999	138,892.24	171,416.00	23.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	258,631.92	243,639.00	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	105,475.66	149,780.00	42.0%
9) TOTAL, EXPENDITURES			21,797,586.03	26,239,811.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,276,715.27	2,039,609.00	-52.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	162,000.00	0.0%
b) Transfers Out		7600-7629	644,625.00	691,200.00	7.2%
2) Other Sources/Uses					
a) Sources		8930-8979	11,146.13	9,779.00	-12.3%
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			(471,478.87)	(519,421.00)	10.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,805,236.40	1,520,188.00	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,745,409.12	11,550,645.52	49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,745,409.12	11,550,645.52	49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,745,409.12	11,550,645.52	49.1%
2) Ending Balance, June 30 (E + F1e)			11,550,645.52	13,070,833.52	13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	136,480.47	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,464,937.08	1,184,257.08	-19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			9,914,227.97	11,886,576.44	19.9%
NCS - CAHSEE	0000	9780	9,312.11		
NCS - Supplemental Counseling	0000	9780	9,508.13		
NCS - General Charter Operations	0000	9780	1,601,372.73		
NCS - REU	0000	9780	268,000.00		
LGA - General Charter Operations	0000	9780	616,548.38		
LGA - REU	0000	9780	50,000.00		
WCS - Art & Music Block Grant	0000	9780	4,434.79		
WCS - Medical Administrative Activities	0000	9780	1,000.00		
WCS - General Charter Operations	0000	9780	1,338,208.76		
WCS - REU	0000	9780	126,000.00		
WCMS - General Charter Operations	0000	9780	515,641.00		
WCMS - REU	0000	9780	44,000.00		
NP3 MS - Medical Administrative Activities	0000	9780	482.02		
NP3 MS - General Charter Operations	0000	9780	1,636,901.00		
NP3 MS - REU	0000	9780	79,000.00		
NP3 HS - General Charter Operations	0000	9780	2,422,879.00		
NP3 HS - REU	0000	9780	90,000.00		
NCS - Lottery	1100	9780	812,131.69		
LGA - Lottery	1100	9780	24,695.90		
WCS - Lottery	1100	9780	80,470.46		
WCMS - Lottery	1100	9780	20,616.74		
NP3 MS - Lottery	1100	9780	100,494.33		
NP3 HS - Lottery	1100	9780	62,530.93		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Charter - General Operations	0000	9780		10,769,476.39	
Charter - Lottery	1100	9780		1,116,100.05	
Charter - Education Protection Account	1400	9780		1,000.00	
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	9,250,855.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	573.77		
c) in Revolving Fund		9130	35,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	214,331.37		
3) Accounts Receivable		9200	1,986,491.86		
4) Due from Grantor Government		9290	1,260,558.29		
5) Due from Other Funds		9310	1,920.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	136,480.47		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,886,212.27		
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	413,414.79		
2) Due to Grantor Governments		9590	52,049.59		
3) Due to Other Funds		9610	867,229.37		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,873.00		
6) TOTAL, LIABILITIES			1,335,566.75		
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)			11,550,645.52		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	13,614,388.00	17,221,857.00	26.5%
Education Protection Account State Aid - Current Year		8012	4,092,963.00	3,997,975.00	-2.3%
State Aid - Prior Years		8019	(346.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,597,383.00	4,859,193.00	5.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,304,388.00	26,079,025.00	16.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	82,344.00	88,987.00	8.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	278,126.25	0.00	-100.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	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	743.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			361,213.25	88,987.00	-75.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	70,980.00	76,125.00	7.2%
Lottery - Unrestricted and Instructional Materials		8560	653,893.25	580,294.00	-11.3%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	365,536.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	657,751.00	0.00	-100.0%
All Other State Revenue	All Other	8590	8,968.00	43,264.00	382.4%
TOTAL, OTHER STATE REVENUE			1,757,128.25	699,683.00	-60.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	45,012.50	44,000.00	-2.2%
Interest		8660	12,954.14	13,100.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,266,718.16	935,579.00	-26.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	326,887.00	419,046.00	28.2%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,651,571.80	1,411,725.00	-14.5%
TOTAL, REVENUES			26,074,301.30	28,279,420.00	8.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,051,155.28	10,941,872.00	20.9%
Certificated Pupil Support Salaries		1200	470,406.47	604,562.00	28.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,575,357.31	1,698,041.00	7.8%
Other Certificated Salaries		1900	275.00	20,000.00	7172.7%
TOTAL, CERTIFICATED SALARIES			11,097,194.06	13,264,475.00	19.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	472,644.07	572,049.00	21.0%
Classified Support Salaries		2200	389,142.52	479,166.00	23.1%
Classified Supervisors' and Administrators' Salaries		2300	375,615.43	369,828.00	-1.5%
Clerical, Technical and Office Salaries		2400	815,467.98	954,051.00	17.0%
Other Classified Salaries		2900	54,110.96	98,298.00	81.7%
TOTAL, CLASSIFIED SALARIES			2,106,980.96	2,473,392.00	17.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	904,940.09	1,200,118.00	32.6%
PERS		3201-3202	201,852.85	272,466.00	35.0%
OASDI/Medicare/Alternative		3301-3302	318,360.29	382,014.00	20.0%
Health and Welfare Benefits		3401-3402	1,756,153.97	2,252,174.00	28.2%
Unemployment Insurance		3501-3502	6,304.56	7,951.00	26.1%
Workers' Compensation		3601-3602	187,617.87	234,293.00	24.9%
OPEB, Allocated		3701-3702	63.00	1,851.00	2838.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,650.34	54,473.00	22.0%
TOTAL, EMPLOYEE BENEFITS			3,419,942.97	4,405,340.00	28.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	126,782.95	214,558.00	69.2%
Books and Other Reference Materials		4200	96,403.67	63,601.00	-34.0%
Materials and Supplies		4300	661,870.45	683,185.00	3.2%
Noncapitalized Equipment		4400	495,288.01	349,224.00	-29.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,380,345.08	1,310,568.00	-5.1%

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	73,112.84	81,672.00	11.7%
Dues and Memberships		5300	20,101.50	27,496.00	36.8%
Insurance		5400-5450	145,556.00	147,145.00	1.1%
Operations and Housekeeping Services		5500	534,560.20	622,976.00	16.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	706,025.26	802,845.00	13.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,217,796.56	1,320,008.00	8.4%
Professional/Consulting Services and Operating Expenditures		5800	574,818.42	1,158,759.00	101.6%
Communications		5900	18,152.36	60,300.00	232.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,290,123.14	4,221,201.00	28.3%
CAPITAL OUTLAY					
Land		6100	4,872.36	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,983.45	108,916.00	2.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	28,036.43	62,500.00	122.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,892.24	171,416.00	23.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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	19,266.22	20,000.00	3.8%
Other Debt Service - Principal		7439	239,365.70	223,639.00	-6.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			258,631.92	243,639.00	-5.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	105,475.66	149,780.00	42.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,475.66	149,780.00	42.0%
TOTAL, EXPENDITURES			21,797,586.03	26,239,811.00	20.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	162,000.00	162,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,000.00	162,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	644,625.00	691,200.00	7.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			644,625.00	691,200.00	7.2%
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	11,146.13	9,779.00	-12.3%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			11,146.13	9,779.00	-12.3%
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)			(471,478.87)	(519,421.00)	10.2%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	22,304,388.00	26,079,025.00	16.9%
2) Federal Revenue		8100-8299	361,213.25	88,987.00	-75.4%
3) Other State Revenue		8300-8599	1,757,128.25	699,683.00	-60.2%
4) Other Local Revenue		8600-8799	1,651,571.80	1,411,725.00	-14.5%
5) TOTAL, REVENUES			26,074,301.30	28,279,420.00	8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,389,653.37	16,316,834.00	21.9%
2) Instruction - Related Services	2000-2999		4,101,372.46	4,711,132.00	14.9%
3) Pupil Services	3000-3999		721,400.24	891,571.00	23.6%
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		880,946.01	1,108,162.00	25.8%
8) Plant Services	8000-8999		2,439,926.52	2,963,473.00	21.5%
9) Other Outgo	9000-9999	Except 7600-7699	264,287.43	248,639.00	-5.9%
10) TOTAL, EXPENDITURES			21,797,586.03	26,239,811.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,276,715.27	2,039,609.00	-52.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	162,000.00	0.0%
b) Transfers Out		7600-7629	644,625.00	691,200.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,146.13	9,779.00	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			(471,478.87)	(519,421.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,805,236.40	1,520,188.00	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,745,409.12	11,550,645.52	49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,745,409.12	11,550,645.52	49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,745,409.12	11,550,645.52	49.1%
2) Ending Balance, June 30 (E + F1e)			11,550,645.52	13,070,833.52	13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	136,480.47	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,464,937.08	1,184,257.08	-19.2%
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	9,914,227.97	11,886,576.44	19.9%
NCS - CAHSEE	0000	9780	9,312.11		
NCS - Supplemental Counseling	0000	9780	9,508.13		
NCS - General Charter Operations	0000	9780	1,601,372.73		
NCS - REU	0000	9780	268,000.00		
LGA - General Charter Operations	0000	9780	616,548.38		
LGA - REU	0000	9780	50,000.00		
WCS - Art & Music Block Grant	0000	9780	4,434.79		
WCS - Medical Administrative Activities	0000	9780	1,000.00		
WCS - General Charter Operations	0000	9780	1,338,208.76		
WCS - REU	0000	9780	126,000.00		
WCMS - General Charter Operations	0000	9780	515,641.00		
WCMS - REU	0000	9780	44,000.00		
NP3 MS - Medical Administrative Activities	0000	9780	482.02		
NP3 MS - General Charter Operations	0000	9780	1,636,901.00		
NP3 MS - REU	0000	9780	79,000.00		
NP3 HS - General Charter Operations	0000	9780	2,422,879.00		
NP3 HS - REU	0000	9780	90,000.00		
NCS - Lottery	1100	9780	812,131.69		
LGA - Lottery	1100	9780	24,695.90		
WCS - Lottery	1100	9780	80,470.46		
WCMS - Lottery	1100	9780	20,616.74		
NP3 MS - Lottery	1100	9780	100,494.33		
NP3 HS - Lottery	1100	9780	62,530.93		
Charter - General Operations	0000	9780		10,769,476.39	
Charter - Lottery	1100	9780		1,116,100.05	
Charter - Education Protection Account	1400	9780		1,000.00	

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
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
4610	NCLB: Title V, Part B, Public Charter Schools Grants	0.25	0.25
6230	California Clean Energy Jobs Act	361,714.25	155,926.25
6300	Lottery: Instructional Materials	223,060.83	204,447.83
6500	Special Education	0.00	43,486.00
6512	Special Ed: Mental Health Services	8,712.00	51,976.00
7405	Common Core State Standards Implementation	302,800.12	87,800.12
9010	Other Restricted Local	568,649.63	640,620.63
Total, Restricted Balance		1,464,937.08	1,184,257.08

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	5.00	400.0%
5) TOTAL, REVENUES			1.00	5.00	400.0%
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)			1.00	5.00	400.0%
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)			1.00	5.00	400.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,387.00	1,388.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,387.00	1,388.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,387.00	1,388.00	0.1%
2) Ending Balance, June 30 (E + F1e)			1,388.00	1,393.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,388.00	1,393.00	0.4%
Child Development Operations	0000	9780	1,388.00		
Child Development Assignments	0000	9780		1,393.00	
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	1,387.00		
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	1.00		
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			1,388.00		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,388.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1.00	5.00	400.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	5.00	400.0%
TOTAL, REVENUES			1.00	5.00	400.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - 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		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	5.00	400.0%
5) TOTAL, REVENUES			1.00	5.00	400.0%
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)			1.00	5.00	400.0%
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)			1.00	5.00	400.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	1,387.00	1,388.00	0.1%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,387.00	1,388.00	0.1%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,387.00	1,388.00	0.1%
2) Ending Balance, June 30 (E + F1e)				1,388.00	1,393.00	0.4%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	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	1,388.00	1,393.00	0.4%
Child Development Operations			0000	9780	1,388.00	
Child Development Assignments			0000	9780	1,393.00	
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,504,801.27	3,594,022.00	2.5%
3) Other State Revenue		8300-8599	246,233.15	245,250.00	-0.4%
4) Other Local Revenue		8600-8799	828,169.05	834,500.00	0.8%
5) TOTAL, REVENUES			4,579,203.47	4,673,772.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,343,119.79	1,498,938.00	11.6%
3) Employee Benefits		3000-3999	437,953.88	566,469.00	29.3%
4) Books and Supplies		4000-4999	1,943,876.53	1,980,600.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	88,922.27	158,481.00	78.2%
6) Capital Outlay		6000-6999	50,452.86	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	202,516.62	239,296.00	18.2%
9) TOTAL, EXPENDITURES			4,066,841.95	4,443,784.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			512,361.52	229,988.00	-55.1%
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)			512,361.52	229,988.00	-55.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	743,231.40	1,255,592.92	68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			743,231.40	1,255,592.92	68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			743,231.40	1,255,592.92	68.9%
2) Ending Balance, June 30 (E + F1e)			1,255,592.92	1,485,580.92	18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	84,105.85	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,171,487.07	1,485,580.92	26.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	996,517.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
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	497,831.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	358.00		
6) Stores		9320	84,105.85		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,581,312.51		
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	89,223.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	236,496.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			325,719.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,255,592.92		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,504,801.27	3,594,022.00	2.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,504,801.27	3,594,022.00	2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	246,233.15	245,250.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			246,233.15	245,250.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	825,862.66	822,000.00	-0.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	460.00	1,500.00	226.1%
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	1,846.39	11,000.00	495.8%
TOTAL, OTHER LOCAL REVENUE			828,169.05	834,500.00	0.8%
TOTAL, REVENUES			4,579,203.47	4,673,772.00	2.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,130,790.66	1,295,345.00	14.6%
Classified Supervisors' and Administrators' Salaries		2300	138,646.44	124,245.00	-10.4%
Clerical, Technical and Office Salaries		2400	73,682.69	79,348.00	7.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,343,119.79	1,498,938.00	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	120,567.58	153,644.00	27.4%
OASDI/Medicare/Alternative		3301-3302	100,699.26	111,179.00	10.4%
Health and Welfare Benefits		3401-3402	182,854.46	239,530.00	31.0%
Unemployment Insurance		3501-3502	696.01	2,379.00	241.8%
Workers' Compensation		3601-3602	19,105.41	22,557.00	18.1%
OPEB, Allocated		3701-3702	13,536.16	16,227.00	19.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	495.00	20,953.00	4132.9%
TOTAL, EMPLOYEE BENEFITS			437,953.88	566,469.00	29.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	130,036.83	159,000.00	22.3%
Noncapitalized Equipment		4400	14,190.11	15,000.00	5.7%
Food		4700	1,799,649.59	1,806,600.00	0.4%
TOTAL, BOOKS AND SUPPLIES			1,943,876.53	1,980,600.00	1.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,387.77	7,910.00	46.8%
Dues and Memberships		5300	225.00	310.00	37.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,481.40	92,920.00	44.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,047.56)	(1,079.00)	-95.7%
Professional/Consulting Services and Operating Expenditures		5800	39,438.23	51,720.00	31.1%
Communications		5900	4,437.43	6,700.00	51.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,922.27	158,481.00	78.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	50,452.86	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,452.86	0.00	-100.0%
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	202,516.62	239,296.00	18.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			202,516.62	239,296.00	18.2%
TOTAL, EXPENDITURES			4,066,841.95	4,443,784.00	9.3%

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	3,504,801.27	3,594,022.00	2.5%
3) Other State Revenue		8300-8599	246,233.15	245,250.00	-0.4%
4) Other Local Revenue		8600-8799	828,169.05	834,500.00	0.8%
5) TOTAL, REVENUES			4,579,203.47	4,673,772.00	2.1%
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		3,839,174.35	4,178,301.00	8.8%
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		202,516.62	239,296.00	18.2%
8) Plant Services	8000-8999		25,150.98	26,187.00	4.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,066,841.95	4,443,784.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			512,361.52	229,988.00	-55.1%
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)			512,361.52	229,988.00	-55.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	743,231.40	1,255,592.92	68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			743,231.40	1,255,592.92	68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			743,231.40	1,255,592.92	68.9%
2) Ending Balance, June 30 (E + F1e)			1,255,592.92	1,485,580.92	18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	84,105.85	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,171,487.07	1,485,580.92	26.8%
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 I	1,055,248.39	1,369,342.24
5330	Child Nutrition: Summer Food Service Program Operations	116,238.68	116,238.68
Total, Restricted Balance		<u>1,171,487.07</u>	<u>1,485,580.92</u>

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	920.00	3,500.00	280.4%
5) TOTAL, REVENUES			920.00	3,500.00	280.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	725,075.11	675,000.00	-6.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			725,075.11	675,000.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(724,155.11)	(671,500.00)	-7.3%
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)			(724,155.11)	(671,500.00)	-7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,458,195.14	734,040.03	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,458,195.14	734,040.03	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,195.14	734,040.03	-49.7%
2) Ending Balance, June 30 (E + F1e)			734,040.03	62,540.03	-91.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	734,040.03	62,540.03	-91.5%
Deferred Maintenance Operations	0000	9780	734,040.03		
Deferred Maintenance Operations	0000	9780		62,540.03	
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	734,689.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	920.00		
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			735,609.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,569.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,569.00		
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)			734,040.03		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	920.00	3,500.00	280.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			920.00	3,500.00	280.4%
TOTAL, REVENUES			920.00	3,500.00	280.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	108,600.00	100,000.00	-7.9%
Buildings and Improvements of Buildings		6200	616,475.11	575,000.00	-6.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			725,075.11	675,000.00	-6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			725,075.11	675,000.00	-6.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	920.00	3,500.00	280.4%
5) TOTAL, REVENUES			920.00	3,500.00	280.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		725,075.11	675,000.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			725,075.11	675,000.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(724,155.11)	(671,500.00)	-7.3%
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)			(724,155.11)	(671,500.00)	-7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,458,195.14	734,040.03	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,458,195.14	734,040.03	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,195.14	734,040.03	-49.7%
2) Ending Balance, June 30 (E + F1e)			734,040.03	62,540.03	-91.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	734,040.03	62,540.03	-91.5%
Deferred Maintenance Operations	0000	9780	734,040.03		
Deferred Maintenance Operations	0000	9780		62,540.03	
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
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

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	119.00	500.00	320.2%
5) TOTAL, REVENUES			119.00	500.00	320.2%
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)			119.00	500.00	320.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119.00	500.00	320.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,843.74	128,962.74	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,843.74	128,962.74	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,843.74	128,962.74	0.1%
2) Ending Balance, June 30 (E + F1e)			128,962.74	129,462.74	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	128,962.74	129,462.74	0.4%
OPEB Reserve	0000	9780	128,962.74		
OPEB Reserve	0000	9780		129,462.74	
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	128,843.74		
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	119.00		
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			128,962.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			128,962.74		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	119.00	500.00	320.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119.00	500.00	320.2%
TOTAL, REVENUES			119.00	500.00	320.2%

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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	119.00	500.00	320.2%
5) TOTAL, REVENUES			119.00	500.00	320.2%
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		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)			119.00	500.00	320.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119.00	500.00	320.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,843.74	128,962.74	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,843.74	128,962.74	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,843.74	128,962.74	0.1%
2) Ending Balance, June 30 (E + F1e)					
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					
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	128,962.74	129,462.74	0.4%
OPEB Reserve	0000	9780	128,962.74		
OPEB Reserve	0000	9780		129,462.74	
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
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	35,663.77	49,100.00	37.7%
5) TOTAL, REVENUES			35,663.77	49,100.00	37.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	864.12	0.00	-100.0%
3) Employee Benefits		3000-3999	63.23	0.00	-100.0%
4) Books and Supplies		4000-4999	482,893.57	10,696.00	-97.8%
5) Services and Other Operating Expenditures		5000-5999	51,340.98	65,500.00	27.6%
6) Capital Outlay		6000-6999	828,151.01	533,872.00	-35.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,363,312.91	610,068.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,327,649.14)	(560,968.00)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,672.48	41,000.00	119.6%
b) Transfers Out		7600-7629	0.00	591,000.00	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			18,672.48	(550,000.00)	-3045.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,308,976.66)	(1,110,968.00)	-15.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,749,799.98	16,440,823.32	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,749,799.98	16,440,823.32	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,749,799.98	16,440,823.32	-7.4%
2) Ending Balance, June 30 (E + F1e)			16,440,823.32	15,329,855.32	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,428,012.70	15,316,944.70	-6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,810.62	12,910.62	0.8%
Building Fund Operations	0000	9780	12,810.62		
Building Fund Operations	0000	9780		12,910.62	
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	4,739,695.38		
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	11,680,452.85		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,925.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,441,073.32		
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	250.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			250.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,440,823.32		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	29,251.26	49,100.00	67.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,412.51	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,663.77	49,100.00	37.7%
TOTAL, REVENUES			35,663.77	49,100.00	37.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	864.12	0.00	-100.0%
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			864.12	0.00	-100.0%
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	41.89	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.43	0.00	-100.0%
Workers' Compensation		3601-3602	12.26	0.00	-100.0%
OPEB, Allocated		3701-3702	8.65	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			63.23	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	143,748.57	10,696.00	-92.6%
Noncapitalized Equipment		4400	339,145.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			482,893.57	10,696.00	-97.8%
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	51,340.98	65,500.00	27.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,340.98	65,500.00	27.6%
CAPITAL OUTLAY					
Land		6100	3,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	823,328.21	33,872.00	-95.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,822.80	500,000.00	27330.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			828,151.01	533,872.00	-35.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,363,312.91	610,068.00	-55.3%

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	18,672.48	41,000.00	119.6%
(a) TOTAL, INTERFUND TRANSFERS IN			18,672.48	41,000.00	119.6%
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	591,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	591,000.00	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)			18,672.48	(550,000.00)	-3045.5%

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	35,663.77	49,100.00	37.7%
5) TOTAL, REVENUES			35,663.77	49,100.00	37.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,341,140.43	559,568.00	-58.3%
9) Other Outgo	9000-9999	Except 7600-7699	22,172.48	50,500.00	127.8%
10) TOTAL, EXPENDITURES			1,363,312.91	610,068.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,327,649.14)	(560,968.00)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,672.48	41,000.00	0.0%
b) Transfers Out		7600-7629	0.00	591,000.00	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			18,672.48	(550,000.00)	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)			(1,308,976.66)	(1,110,968.00)	-15.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,749,799.98	16,440,823.32	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,749,799.98	16,440,823.32	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,749,799.98	16,440,823.32	-7.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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)					
Building Fund Operations	0000	9780	12,810.62	12,910.62	0.8%
Building Fund Operations	0000	9780	12,810.62	12,910.62	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	16,428,012.70	15,316,944.70
Total, Restricted Balance		<u>16,428,012.70</u>	<u>15,316,944.70</u>

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	405,254.88	58,000.00	-85.7%
5) TOTAL, REVENUES			405,254.88	58,000.00	-85.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	139,351.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	286,187.96	82,800.00	-71.1%
6) Capital Outlay		6000-6999	2,232,887.24	3,554,142.00	59.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,658,427.19	3,636,942.00	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,253,172.31)	(3,578,942.00)	58.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	181,377.21	203,000.00	11.9%
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			(181,377.21)	(203,000.00)	11.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,434,549.52)	(3,781,942.00)	55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,543,935.77	5,109,386.25	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,543,935.77	5,109,386.25	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,543,935.77	5,109,386.25	-32.3%
2) Ending Balance, June 30 (E + F1e)			5,109,386.25	1,327,444.25	-74.0%
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	5,109,386.25	1,327,444.25	-74.0%
Capital Facility Operations	0000	9780	5,109,386.25		
Capital Facility Operations	0000	9780		1,327,444.25	
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	5,734,203.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,022.00		
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			5,740,225.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	630,838.82		
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			630,838.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,109,386.25		

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	6,022.00	25,000.00	315.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	23,490.88	33,000.00	40.5%
Other Local Revenue All Other Local Revenue					
		8699	375,742.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			405,254.88	58,000.00	-85.7%
TOTAL, REVENUES			405,254.88	58,000.00	-85.7%

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	74,477.03	0.00	-100.0%
Noncapitalized Equipment		4400	64,874.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			139,351.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,752.97	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	196,434.99	82,800.00	-57.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			286,187.96	82,800.00	-71.1%
CAPITAL OUTLAY					
Land		6100	3,585.00	0.00	-100.0%
Land Improvements		6170	4,999.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,224,303.24	3,554,142.00	59.8%
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			2,232,887.24	3,554,142.00	59.2%
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			2,658,427.19	3,636,942.00	36.8%

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	181,377.21	203,000.00	11.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			181,377.21	203,000.00	11.9%
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)			(181,377.21)	(203,000.00)	11.9%

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	405,254.88	58,000.00	-85.7%
5) TOTAL, REVENUES			405,254.88	58,000.00	-85.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		193,433.88	82,800.00	-57.2%
8) Plant Services	8000-8999		2,464,993.31	3,554,142.00	44.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,658,427.19	3,636,942.00	36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,253,172.31)	(3,578,942.00)	58.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	181,377.21	203,000.00	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			(181,377.21)	(203,000.00)	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)			(2,434,549.52)	(3,781,942.00)	55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,543,935.77	5,109,386.25	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,543,935.77	5,109,386.25	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,543,935.77	5,109,386.25	-32.3%
2) Ending Balance, June 30 (E + F1e)			5,109,386.25	1,327,444.25	-74.0%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,109,386.25	1,327,444.25	-74.0%
Capital Facility Operations	0000	9780	5,109,386.25		
Capital Facility Operations	0000	9780		1,327,444.25	
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	232.00	0.00	-100.0%
5) TOTAL, REVENUES			232.00	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	3,456.25	0.00	-100.0%
6) Capital Outlay		6000-6999	2,800.00	591,000.00	21007.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,256.25	591,000.00	9346.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,024.25)	(591,000.00)	9710.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	591,000.00	New
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	591,000.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,024.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,415.59	201,391.34	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,415.59	201,391.34	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,415.59	201,391.34	-2.9%
2) Ending Balance, June 30 (E + F1e)			201,391.34	201,391.34	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			201,391.34	201,391.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	202,340.59		
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	232.00		
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			202,572.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,181.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,181.25		
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)			201,391.34		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	232.00	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			232.00	0.00	-100.0%
TOTAL, REVENUES			232.00	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	3,456.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,456.25	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,800.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	591,000.00	New
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			2,800.00	591,000.00	21007.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,256.25	591,000.00	9346.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	591,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	591,000.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	591,000.00	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	232.00	0.00	-100.0%
5) TOTAL, REVENUES			232.00	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		6,256.25	591,000.00	9346.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,256.25	591,000.00	9346.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,024.25)	(591,000.00)	9710.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	591,000.00	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	591,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,024.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,415.59	201,391.34	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,415.59	201,391.34	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,415.59	201,391.34	-2.9%
2) Ending Balance, June 30 (E + F1e)			201,391.34	201,391.34	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			201,391.34	201,391.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	201,391.34	201,391.34
Total, Restricted Balance		201,391.34	201,391.34

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,624.88	5,000.00	-86.3%
5) TOTAL, REVENUES			36,624.88	5,000.00	-86.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23.38	177.00	657.1%
6) Capital Outlay		6000-6999	36,312.50	4,823.00	-86.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,335.88	5,000.00	-86.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			289.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			289.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,183.22	74,472.22	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,183.22	74,472.22	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,183.22	74,472.22	0.4%
2) Ending Balance, June 30 (E + F1e)			74,472.22	74,472.22	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			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	74,472.22	74,472.22	0.0%
Capital Outlay Operations	0000	9780	74,472.22		
Capital Outlay Operations	0000	9780		74,472.22	
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	32,838.29		
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	41,633.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			74,472.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			74,472.22		

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	39.00	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	36,585.88	5,000.00	-86.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,624.88	5,000.00	-86.3%
TOTAL, REVENUES			36,624.88	5,000.00	-86.3%

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	23.38	177.00	657.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23.38	177.00	657.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,312.50	4,823.00	-86.7%
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			36,312.50	4,823.00	-86.7%
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			36,335.88	5,000.00	-86.2%

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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	36,624.88	5,000.00	-86.3%
5) TOTAL, REVENUES			36,624.88	5,000.00	-86.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,335.88	5,000.00	-86.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,335.88	5,000.00	-86.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			289.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			289.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,183.22	74,472.22	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,183.22	74,472.22	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,183.22	74,472.22	0.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	74,472.22	74,472.22	0.0%
Capital Outlay Operations	0000	9780	74,472.22		
Capital Outlay Operations	0000	9780		74,472.22	
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	124,885.00	204,930.00	64.1%
4) Other Local Revenue		8600-8799	13,255,607.00	12,921,787.00	-2.5%
5) TOTAL, REVENUES			13,380,492.00	13,126,717.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,665,421.00	12,945,929.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,665,421.00	12,945,929.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			715,071.00	180,788.00	-74.7%
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)			715,071.00	180,788.00	-74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,043,268.00	10,758,339.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,043,268.00	10,758,339.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,043,268.00	10,758,339.00	7.1%
2) Ending Balance, June 30 (E + F1e)			10,758,339.00	10,939,127.00	1.7%
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			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	10,758,339.00	10,939,127.00	1.7%
Bond Interest & Redemption	0000	9780	10,758,339.00		
Bond Interest & Redemption	0000	9780		10,939,127.00	
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	10,753,234.00		
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	5,350.00		
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			10,758,584.00		
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	245.00		
6) TOTAL, LIABILITIES			245.00		
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)			10,758,339.00		

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	124,885.00	106,506.00	-14.7%
Other Subventions/In-Lieu Taxes		8572	0.00	98,424.00	New
TOTAL, OTHER STATE REVENUE			124,885.00	204,930.00	64.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,736,559.00	11,740,541.00	0.0%
Unsecured Roll		8612	1,274,333.00	1,181,246.00	-7.3%
Prior Years' Taxes		8613	176,343.00	0.00	-100.0%
Supplemental Taxes		8614	75,854.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,866.00	0.00	-100.0%
Interest		8660	(15,016.00)	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	5,668.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,255,607.00	12,921,787.00	-2.5%
TOTAL, REVENUES			13,380,492.00	13,126,717.00	-1.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,164.00	6,000.00	89.6%
Debt Service - Interest		7438	6,921,251.00	6,827,750.00	-1.4%
Other Debt Service - Principal		7439	5,741,006.00	6,112,179.00	6.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,665,421.00	12,945,929.00	2.2%
TOTAL, EXPENDITURES			12,665,421.00	12,945,929.00	2.2%

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	124,885.00	204,930.00	64.1%
4) Other Local Revenue		8600-8799	13,255,607.00	12,921,787.00	-2.5%
5) TOTAL, REVENUES			13,380,492.00	13,126,717.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,665,421.00	12,945,929.00	2.2%
10) TOTAL, EXPENDITURES			12,665,421.00	12,945,929.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			715,071.00	180,788.00	-74.7%
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)			715,071.00	180,788.00	-74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,043,268.00	10,758,339.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,043,268.00	10,758,339.00	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,043,268.00	10,758,339.00	7.1%
2) Ending Balance, June 30 (E + F1e)			10,758,339.00	10,939,127.00	1.7%
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			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	10,758,339.00	10,939,127.00	1.7%
Bond Interest & Redemption	0000	9780	10,758,339.00		
Bond Interest & Redemption	0000	9780		10,939,127.00	
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	3,772.00	4,000.00	6.0%
5) TOTAL, REVENUES			3,772.00	4,000.00	6.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,500.00	5,000.00	-23.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,500.00	5,000.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,728.00)	(1,000.00)	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,728.00)	(1,000.00)	-63.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,985.67	20,257.67	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,985.67	20,257.67	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,985.67	20,257.67	-11.9%
2) Ending Net Position, June 30 (E + F1e)			20,257.67	19,257.67	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,740.92	6,740.92	-12.9%
c) Unrestricted Net Position		9790	12,516.75	12,516.75	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	20,235.67		
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	22.00		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,257.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			20,257.67		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22.00	1,000.00	4445.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,750.00	3,000.00	-20.0%
TOTAL, OTHER LOCAL REVENUE			3,772.00	4,000.00	6.0%
TOTAL, REVENUES			3,772.00	4,000.00	6.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,500.00	5,000.00	-23.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,500.00	5,000.00	-23.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,500.00	5,000.00	-23.1%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,772.00	4,000.00	6.0%
5) TOTAL, REVENUES			3,772.00	4,000.00	6.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,500.00	5,000.00	-23.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,500.00	5,000.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,728.00)	(1,000.00)	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,728.00)	(1,000.00)	-63.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,985.67	20,257.67	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,985.67	20,257.67	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,985.67	20,257.67	-11.9%
2) Ending Net Position, June 30 (E + F1e)			20,257.67	19,257.67	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,740.92	6,740.92	-12.9%
c) Unrestricted Net Position		9790	12,516.75	12,516.75	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	7,740.92	6,740.92
Total, Restricted Net Position		<u>7,740.92</u>	<u>6,740.92</u>

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)	8,935.56	8,924.23	8,935.56	9,021.00	9,021.00	9,021.00
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)	8,935.56	8,924.23	8,935.56	9,021.00	9,021.00	9,021.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	26.47	26.00	26.00	26.00	26.00	26.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	26.47	26.00	26.00	26.00	26.00	26.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	8,962.03	8,950.23	8,961.56	9,047.00	9,047.00	9,047.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section						
1. Total Charter School Regular ADA per EC 42238.05(b)	3,525.18	3,525.18	3,525.18	3,797.25	3,797.25	3,797.25
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	3,525.18	3,525.18	3,525.18	3,797.25	3,797.25	3,797.25

	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	66,639,260.00		66,639,260.00			66,639,260.00
Work in Progress	11,012,664.00		11,012,664.00			11,012,664.00
Total capital assets not being depreciated	77,651,924.00	0.00	77,651,924.00	0.00	0.00	77,651,924.00
Capital assets being depreciated:						
Land Improvements	9,918,116.00		9,918,116.00			9,918,116.00
Buildings	370,090,685.00		370,090,685.00			370,090,685.00
Equipment	11,532,701.00		11,532,701.00			11,532,701.00
Total capital assets being depreciated	391,541,502.00	0.00	391,541,502.00	0.00	0.00	391,541,502.00
Accumulated Depreciation for:						
Land Improvements	(2,691,879.00)		(2,691,879.00)			(2,691,879.00)
Buildings	(64,650,803.00)		(64,650,803.00)			(64,650,803.00)
Equipment	(7,865,147.00)		(7,865,147.00)			(7,865,147.00)
Total accumulated depreciation	(75,207,829.00)	0.00	(75,207,829.00)	0.00	0.00	(75,207,829.00)
Total capital assets being depreciated, net	316,333,673.00	0.00	316,333,673.00	0.00	0.00	316,333,673.00
Governmental activity capital assets, net	393,985,597.00	0.00	393,985,597.00	0.00	0.00	393,985,597.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.08%
	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	\$137,009,817.36
	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.	\$80,650,639.97
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	5.64%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2014

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Debbie Wilkins
Name
Coordinator, FSAS
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916-228-2294
Telephone
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E-mail Address

Ormidis Trujillo
Name
Director of Budget & Accountin
Title
916-567-5482
Telephone
otrujillo@natomas.k12.ca.us
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

FEDERAL PROGRAM NAME	Title I, A Basic	Title I, A (SES)	PI LEA: Corrective Action Grant	IDEA Local Assistance	IDEA Local Assistance - Private Schools	IDEA Preschool	IDEA Preschool Local
FEDERAL CATALOG NUMBER	84.01	84.01	84.010A	84.027	84.027	84.173	84.027A
RESOURCE CODE	3010	3020	3185	3310	3311	3315	3320
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)	14329	14416	14956	13379	10115	13430	13682
AWARD							
1. Prior Year Carryover	572,459.74		385,656.25				
2. a. Current Year Award	1,611,280.00			1,643,668.00		33,157.00	137,449.00
b. Transferability (NCLB)	(262,514.46)	262,514.46		(10,683.84)	10,683.84		
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,348,765.54	262,514.46	0.00	1,632,984.16	10,683.84	33,157.00	137,449.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,921,225.28	262,514.46	385,656.25	1,632,984.16	10,683.84	33,157.00	137,449.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			125,656.25				
6. Cash Received in Current Year	889,215.28	262,514.46	180,000.00	1,632,984.16	10,683.84	5,785.00	109,907.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	889,215.28	262,514.46	305,656.25	1,632,984.16	10,683.84	5,785.00	109,907.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,074,515.29	262,514.46	260,614.38	1,632,984.16	10,683.84	33,157.00	137,449.00
10. Non Donor-Authorized Expenditures				1,339,053.22			
11. Total Expenditures (lines 9 & 10)	1,074,515.29	262,514.46	260,614.38	2,972,037.38	10,683.84	33,157.00	137,449.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(185,300.01)	0.00	45,041.87	0.00	0.00	(27,372.00)	(27,542.00)
a. Unearned Revenue			45,041.87				
b. Accounts Payable							
c. Accounts Receivable	185,300.01					27,372.00	27,542.00
14. Unused Grant Award Calculation (line 4 minus line 9)	846,709.99	0.00	125,041.87	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	846,709.99		125,041.87				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,074,515.29	262,514.46	260,614.38	1,632,984.16	10,683.84	33,157.00	137,449.00

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

FEDERAL PROGRAM NAME	IDEA Mental Health	Carol D. Perkins Voc C&T	Title II, Part A Teacher Quality	Title II, Part A Admin Training	Title II, Part D	Title III Immigrant	Title III, LEP
FEDERAL CATALOG NUMBER	84.027	84.048	84.367	84.367	84.318	84.365	84.365
RESOURCE CODE	3327	3550	4035	4036	4045	4201	4203
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	14468	14894	14341	14344	14334	15146	14346
AWARD							
1. Prior Year Carryover	123,657.70		13,161.58	2,851.25	1,134.26	15,885.00	209,583.83
2. a. Current Year Award	123,850.00	68,461.00	135,544.00			22,770.00	200,658.00
b. Transferability (NCLB)							
c. Other Adjustments			1,593.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	123,850.00	68,461.00	137,137.00	0.00	0.00	22,770.00	200,658.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	247,507.70	68,461.00	150,298.58	2,851.25	1,134.26	38,655.00	410,241.83
REVENUES							
5. Unearned Revenue Deferred from Prior Year	61,732.70			2,851.25			
6. Cash Received in Current Year	96,250.00	26,124.45	150,298.58			29,719.92	229,473.83
7. Contributed Matching Funds	192.30						
8. Total Available (sum lines 5, 6, & 7)	158,175.00	26,124.45	150,298.58	2,851.25	0.00	29,719.92	229,473.83
EXPENDITURES							
9. Donor-Authorized Expenditures	247,507.70	32,564.12	150,298.58	0.00		32,229.14	215,136.29
10. Non Donor-Authorized Expenditures	192.30						
11. Total Expenditures (lines 9 & 10)	247,700.00	32,564.12	150,298.58	0.00	0.00	32,229.14	215,136.29
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(89,332.70)	(6,439.67)	0.00	2,851.25	0.00	(2,509.22)	14,337.54
a. Unearned Revenue				2,851.25			14,337.54
b. Accounts Payable							
c. Accounts Receivable	89,717.30	6,439.67				2,509.22	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	35,896.88	0.00	2,851.25	1,134.26	6,425.86	195,105.54
15. If Carryover is allowed, enter line 14 amount here				2,851.25	1,134.26	6,425.86	195,105.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	247,700.00	32,564.12	150,298.58	0.00	0.00	32,229.14	215,136.29

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

FEDERAL PROGRAM NAME	McKinney Vento- Homeless	Safe Routes to School	TOTAL
FEDERAL CATALOG NUMBER	84.196	20.205	
RESOURCE CODE	5630-3	5810	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	14332	*	
AWARD			
1. Prior Year Carryover		189,084.88	1,513,474.49
2. a. Current Year Award	66,877.00		4,043,714.00
b. Transferability (NCLB)			0.00
c. Other Adjustments		3,391.12	4,984.12
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	66,877.00	3,391.12	4,048,698.12
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	66,877.00	192,476.00	5,562,172.61
REVENUES			
5. Unearned Revenue Deferred from Prior Year			190,240.20
6. Cash Received in Current Year	60,189.30	49,219.59	3,732,365.41
7. Contributed Matching Funds			192.30
8. Total Available (sum lines 5, 6, & 7)	60,189.30	49,219.59	3,922,797.91
EXPENDITURES			
9. Donor-Authorized Expenditures	50,729.10	187,833.35	4,328,216.41
10. Non Donor-Authorized Expenditures			1,339,245.52
11. Total Expenditures (lines 9 & 10)	50,729.10	187,833.35	5,667,461.93
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)	9,460.20	(138,613.76)	(405,418.50)
a. Unearned Revenue			62,230.66
b. Accounts Payable	9,460.20		9,460.20
c. Accounts Receivable		138,613.76	477,493.96
14. Unused Grant Award Calculation (line 4 minus line 9)	16,147.90	4,642.65	1,233,956.20
15. If Carryover is allowed, enter line 14 amount here		4,642.65	1,181,911.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,729.10	187,833.35	4,328,408.71

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

STATE PROGRAM NAME	ASES	CPA Grant	Special Education - Workability	TOTAL
RESOURCE CODE	6010	6385	6520	
REVENUE OBJECT	8590	8590/8699	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover		36,133.02		36,133.02
2. a. Current Year Award	546,132.00	51,256.00	73,286.00	670,674.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	546,132.00	51,256.00	73,286.00	670,674.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	546,132.00	87,389.02	73,286.00	706,807.02
REVENUES				
5. Unearned Revenue Deferred from Prior Year		4,112.86		4,112.86
6. Cash Received in Current Year	491,462.22	32,588.00	38,046.00	562,096.22
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	491,462.22	36,700.86	38,046.00	566,209.08
EXPENDITURES				
9. Donor-Authorized Expenditures	525,877.22	25,719.17	73,286.00	624,882.39
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	525,877.22	25,719.17	73,286.00	624,882.39
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)	(34,415.00)	10,981.69	(35,240.00)	(58,673.31)
a. Unearned Revenue		10,981.69		10,981.69
b. Accounts Payable				0.00
c. Accounts Receivable	34,415.00		35,240.00	69,655.00
14. Unused Grant Award Calculation (line 4 minus line 9)	20,254.78	61,669.85	0.00	81,924.63
15. If Carryover is allowed, enter line 14 amount here		61,669.85		61,669.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	525,877.22	25,719.17	73,286.00	624,882.39

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

LOCAL PROGRAM NAME	BTSA (SCOE)	First Five	Mental Health Service Act	TOTAL
RESOURCE CODE	9110	9340	9841	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				0.00
2. a. Current Year Award	33,000.00	375,000.00	14,600.00	422,600.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	33,000.00	375,000.00	14,600.00	422,600.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	33,000.00	375,000.00	14,600.00	422,600.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	33,000.00	217,461.56	0.00	250,461.56
7. Contributed Matching Funds	42,256.55			42,256.55
8. Total Available (sum lines 5, 6, & 7)	75,256.55	217,461.56	0.00	292,718.11
EXPENDITURES				
9. Donor-Authorized Expenditures	33,000.00	318,648.32	14,600.00	366,248.32
10. Non Donor-Authorized Expenditures	42,256.55			42,256.55
11. Total Expenditures (lines 9 & 10)	75,256.55	318,648.32	14,600.00	408,504.87
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)	42,256.55	(101,186.76)	(14,600.00)	(73,530.21)
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable		101,186.76	14,600.00	115,786.76
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	56,351.68	0.00	56,351.68
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)	33,000.00	318,648.32	14,600.00	366,248.32

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

FEDERAL PROGRAM NAME	MEDI-CAL Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	10013	
AWARD		
1. Prior Year Restricted Ending Balance	728,282.75	728,282.75
2. a. Current Year Award	441,191.68	441,191.68
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	441,191.68	441,191.68
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,169,474.43	1,169,474.43
REVENUES		
5. Cash Received in Current Year	384,798.27	384,798.27
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	56,393.41	56,393.41
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	56,393.41	56,393.41
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	441,191.68	441,191.68
EXPENDITURES		
10. Donor-Authorized Expenditures	401,566.81	401,566.81
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	401,566.81	401,566.81
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	767,907.62	767,907.62

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

STATE PROGRAM NAME	LOTTERY - Prop 20	Special Education State Preschool Grant	EIA (SCE)	EIA (LEP)	TOTAL
RESOURCE CODE	6300	6513	7090	7091	
REVENUE OBJECT	8290	8590	8311 & 8699	8699 & 8990	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance			737,610.78	30,944.10	768,554.88
2. a. Current Year Award	271,927.41	19,783.00			291,710.41
b. Other Adjustments	47,874.93				47,874.93
c. Adj Curr Yr Award (sum lines 2a & 2b)	319,802.34	19,783.00	0.00	0.00	339,585.34
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	319,802.34	19,783.00	737,610.78	30,944.10	1,108,140.22
REVENUES					
5. Cash Received in Current Year		7,599.00			7,599.00
6. Amounts Included in Line 5 for Prior Year Adjustments	47,974.93				47,974.93
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	271,827.41	12,184.00	0.00	0.00	284,011.41
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	271,827.41	12,184.00	0.00	0.00	284,011.41
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	271,827.41	19,783.00	0.00	0.00	291,610.41
EXPENDITURES					
10. Donor-Authorized Expenditures	260,408.58	19,783.00	737,610.78	30,944.10	1,048,746.46
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	260,408.58	19,783.00	737,610.78	30,944.10	1,048,746.46
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	59,393.76	0.00	0.00	0.00	59,393.76

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

LOCAL PROGRAM NAME	RRMA	Donations	First Five (Old)	Kings Grant	Library Fees	TOTAL
RESOURCE CODE	8150	9305	9328	9420	9449	
REVENUE OBJECT	8980	8699 & 8980	8699	8699	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	715,064.39	37,415.06	1,503.52	5,084.65	48,410.13	807,477.75
2. a. Current Year Award						0.00
b. Other Adjustments		17,438.33			19,319.70	36,758.03
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	17,438.33	0.00	0.00	19,319.70	36,758.03
3. Required Matching Funds/Other	1,766,000.00					1,766,000.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,481,064.39	54,853.39	1,503.52	5,084.65	67,729.83	2,610,235.78
REVENUES						
5. Cash Received in Current Year		17,188.82			19,319.70	36,508.52
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	249.51	0.00	0.00	0.00	249.51
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	249.51	0.00	0.00	0.00	249.51
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	17,438.33	0.00	0.00	19,319.70	36,758.03
EXPENDITURES						
10. Donor-Authorized Expenditures	1,510,421.96	22,552.94		2,985.00	22,489.65	1,558,449.55
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	1,510,421.96	22,552.94	0.00	2,985.00	22,489.65	1,558,449.55
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	970,642.43	32,300.45	1,503.52	2,099.65	45,240.18	1,051,786.23

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	37,159,068.67	301	47,355.90	303	37,111,712.77	305	703,522.95		307	36,408,189.82	309
2000 - Classified Salaries	13,046,959.08	311	70,729.60	313	12,976,229.48	315	1,760,817.64		317	11,215,411.84	319
3000 - Employee Benefits (Excluding 3800)	12,817,854.68	321	537,949.83	323	12,279,904.85	325	576,553.25		327	11,703,351.60	329
4000 - Books, Supplies Equip Replace. (6500)	4,337,659.22	331	13,722.99	333	4,323,936.23	335	985,249.56		337	3,338,686.67	339
5000 - Services. . . & 7300 - Indirect Costs	7,722,194.68	341	20,106.09	343	7,702,088.59	345	2,863,960.55		347	4,838,128.04	349
TOTAL					74,393,871.92	365			TOTAL	67,503,767.97	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			60.08%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.08%
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).	67,503,767.97
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	188,905,844.00		188,905,844.00	2,051,539.00	5,741,006.00	185,216,377.00	5,451,008.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	317,312.00		317,312.00	155,904.00	124,776.00	348,440.00	155,904.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	150,000.00		150,000.00	200,000.00	235,079.00	114,921.00	50,000.00
Net OPEB Obligation	5,663,698.00	(10,896.00)	5,652,802.00	1,666,793.00	340,646.00	6,978,949.00	
Compensated Absences Payable	208,964.00		208,964.00	337,349.00	359,512.00	186,801.00	186,801.00
Governmental activities long-term liabilities	195,245,818.00	(10,896.00)	195,234,922.00	4,411,585.00	6,801,019.00	192,845,488.00	5,843,713.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	125,275,455.83		125,275,455.83			137,009,817.36
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,002.57		12,002.57			12,487.21
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	8,962.03		8,962.03	9,047.00		9,047.00
2. Total Charter Schools ADA (Form A, Line C4)	3,525.18		3,525.18	3,797.25		3,797.25
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,487.21			12,844.25
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)	198,867.36		198,867.36	224,392.00		224,392.00
2. Timber Yield Tax (Object 8022)	8.79		8.79	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)	14,072,835.08		14,072,835.08	13,657,800.00		13,657,800.00
5. Unsecured Roll Taxes (Object 8042)	651,789.62		651,789.62	535,503.00		535,503.00
6. Prior Years' Taxes (Object 8043)	(44,723.18)		(44,723.18)	257,561.00		257,561.00
7. Supplemental Taxes (Object 8044)	215,764.69		215,764.69	164,203.00		164,203.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	991,237.62		991,237.62	1,596,827.00		1,596,827.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	1,138.42		1,138.42	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
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)	16,086,918.40	0.00	16,086,918.40	16,436,286.00	0.00	16,436,286.00
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)	16,086,918.40	0.00	16,086,918.40	16,436,286.00	0.00	16,436,286.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,004,925.21			979,936.45
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,004,925.21			979,936.45
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	65,335,290.00		65,335,290.00	75,667,655.00		75,667,655.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	227,204.00		227,204.00	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)	65,562,494.00	0.00	65,562,494.00	75,667,655.00	0.00	75,667,655.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	99,624,474.80		99,624,474.80	105,505,603.00		105,505,603.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,506.75		7,506.75	63,100.00		63,100.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			125,275,455.83			137,009,817.36
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0404			1.0286
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			137,009,817.36			140,604,163.05
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			16,086,918.40			16,436,286.00
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)			1,498,465.20			1,541,310.00
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			65,562,494.00			75,667,655.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			65,562,494.00			75,667,655.00
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])			6,152.78			55,117.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			16,093,071.18			16,491,403.80
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)			65,562,494.00			75,667,655.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			16,093,071.18			
b. State Subventions (Line D8)			65,562,494.00			
c. Less: Excluded Appropriations (Line C23)			1,004,925.21			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			80,650,639.97			

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) 3,783,117.48
- 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) 75,360,183.03

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.02%

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)	3,900,381.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,130,433.67
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,475.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	188,010.31
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)	485,918.16
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)	29,413.78
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)	5,796,632.54
9. Carry-Forward Adjustment (Part IV, Line F)	(512,629.03)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,284,003.51

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	60,287,820.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,485,398.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,773,452.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	463,735.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,122.55
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)	946,030.55
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,913.10
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)	111,265.03
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)	9,193,726.44
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)	556,518.11
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,813,872.47
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)	93,655,855.61

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)	6.19%
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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)	5.64%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,796,632.54</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(105,906.14)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(319,289.51)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B18); zero if positive	<u>(1,025,258.05)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,025,258.05)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.09%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-512,629.03) is applied to the current year calculation and the remainder (\$-512,629.02) is deferred to one or more future years:	<u>5.64%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-341,752.68) is applied to the current year calculation and the remainder (\$-683,505.37) is deferred to one or more future years:	<u>5.82%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(512,629.03)</u>

Approved indirect cost rate: 6.83%
Highest rate used in any program: 6.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,005,042.86	68,644.43	6.83%
01	3020	245,731.03	16,783.43	6.83%
01	3185	243,952.43	16,661.95	6.83%
01	3310	2,782,025.07	190,012.31	6.83%
01	3311	10,000.79	683.05	6.83%
01	3315	31,037.16	2,119.84	6.83%
01	3320	128,661.42	8,787.58	6.83%
01	3327	231,863.71	15,836.29	6.83%
01	3550	31,013.45	1,550.67	5.00%
01	4035	140,689.49	9,609.09	6.83%
01	4201	30,168.62	2,060.52	6.83%
01	4203	210,917.93	4,218.36	2.00%
01	5630	47,485.82	3,243.28	6.83%
01	5640	375,893.24	25,673.51	6.83%
01	6010	101,435.52	5,071.78	5.00%
01	6385	24,074.86	1,644.31	6.83%
01	6500	7,853,422.55	536,388.76	6.83%
01	6512	409,694.13	27,994.38	6.83%
01	6513	18,519.00	1,264.00	6.83%
01	6520	68,601.00	4,685.00	6.83%
01	7090	716,126.97	21,483.81	3.00%
01	7091	30,042.82	901.28	3.00%
01	7230	971,435.10	66,349.02	6.83%
01	7240	678,058.83	46,311.42	6.83%
01	7405	1,288,963.01	88,009.49	6.83%
01	8150	1,372,672.72	93,753.55	6.83%
01	9010	468,523.61	19,900.78	4.25%
09	6500	311,370.00	15,517.00	4.98%
13	5310	3,784,458.63	200,954.75	5.31%
13	5330	29,413.84	1,561.87	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	2,624,526.03		133,509.33	2,758,035.36
2. State Lottery Revenue	8560	1,668,177.52		457,348.48	2,125,526.00
3. Other Local Revenue	8600-8799	8,414.07		4,472.32	12,886.39
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)		4,301,117.62	0.00	595,330.13	4,896,447.75
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	322,797.68			322,797.68
2. Classified Salaries	2000-2999	486,451.67			486,451.67
3. Employee Benefits	3000-3999	119,183.36			119,183.36
4. Books and Supplies	4000-4999	700,899.80		312,875.54	1,013,775.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	789,041.56			789,041.56
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)		2,418,374.07	0.00	312,875.54	2,731,249.61
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,882,743.55	0.00	282,454.59	2,165,198.14
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	98,224,832.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,429,498.68
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	128.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	231,311.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	264,287.43
4. Other Transfers Out	All	9200	7200-7299	369,552.61
5. Interfund Transfers Out	All	9300	7600-7629	644,625.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,509,904.94
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				90,285,428.53
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				90,285,428.53

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)		12,449.41
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		12,449.41
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,252.19
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.)	82,563,955.77	6,909.52
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)	82,563,955.77	6,909.52
B. Required effort (Line A.2 times 90%)	74,307,560.19	6,218.57
C. Current year expenditures (Line I.G and Line II.D)	90,285,428.53	7,252.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
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)	763,089.79	1,104,714.56	7,632,318.46	2,621,999.96	9,363,601.34	585,931.89	731,206.81
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	2.00	2.00	2.00	2.00	2.00	2.00	
1110 Regular Education, K-12	376.72	376.72	376.72	376.72	1,246.75	1,246.75	592.00
3100 Alternative Schools							
3200 Continuation Schools	8.00	8.00	8.00	8.00	25.00	25.00	
3300 Independent Study Centers	1.00	1.00	1.00	1.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P	3.80	3.80	3.80	3.80			
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	391.52	391.52	391.52	391.52	1,273.75	1,273.75	592.00

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	454,452.90	77,545.82	531,998.72	35,892.91		567,891.63
1110	Regular Education, K-12	50,366,831.85	22,133,726.96	72,500,558.81	4,891,470.46		77,392,029.27
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,165,232.10	442,973.90	1,608,206.00	108,502.50		1,716,708.50
3300	Independent Study Centers	1,043,604.61	30,961.69	1,074,566.30	72,498.88		1,147,065.18
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	31,013.45	0.00	31,013.45	2,092.42		33,105.87
4110	Regular Education, Adult	89,251.51	0.00	89,251.51	6,021.62		95,273.13
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	120,632.78	0.00	120,632.78	8,138.86		128,771.64
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	13,875,276.24	0.00	13,875,276.24	936,137.67		14,811,413.91
6000	Regional Occupational Ctr/Prg (ROC/P)	271,187.04	117,654.45	388,841.49	26,234.37		415,075.86
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	180,901.87	0.00	180,901.87	12,205.09		193,106.96
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					139,218.88	139,218.88
----	Other Outgo					1,530,373.45	1,530,373.45
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	257,314.49		257,314.49
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(202,516.62)		(202,516.62)
----	Total General Fund and Charter Schools Funds Expenditures	67,598,384.35	22,802,961.92	90,401,247.17	6,153,992.65	1,669,592.33	98,224,832.15

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	295,674.59	112,501.51	2,209.34	0.00	44,067.46	0.00	0.00			0.00	0.00	454,452.90
1110	Regular Education, K-12	48,182,434.34	954,071.56	3,104.80	650,046.74	14,473.10	7,622.81	453,398.04			101,680.46	0.00	50,366,831.85
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	747,164.75	71.23	0.00	182,230.15	62,955.21	0.00	0.00			172,810.76	0.00	1,165,232.10
3300	Independent Study Centers	999,499.96	44,104.65	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,043,604.61
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	31,013.45	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31,013.45
4110	Regular Education, Adult	44,328.12	0.00	0.00	32,130.16	0.00	0.00	0.00			12,793.23	0.00	89,251.51
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	92,774.27	0.00	17,520.99	0.00	10,337.52			0.00	0.00	120,632.78
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	10,804,352.58	671,274.82	0.00	122,356.40	1,236,087.94	1,037,517.97	0.00			3,686.53	0.00	13,875,276.24
6000	ROC/P	271,187.04	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	271,187.04
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	134,987.12	0.00	0.00	0.00		6,122.55	0.00	39,792.20	0.00	180,901.87
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		61,375,654.83	1,782,023.77	233,075.53	986,763.45	1,375,104.70	1,045,140.78	463,735.56	6,122.55	0.00	330,763.18	0.00	67,598,384.35

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	61,923.39	15,622.43	0.00	77,545.82
1110	Regular Education, K-12	11,663,889.69	9,738,630.46	731,206.81	22,133,726.96
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	247,693.56	195,280.34	0.00	442,973.90
3300	Independent Study Centers	30,961.69	0.00	0.00	30,961.69
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	117,654.45	0.00	0.00	117,654.45
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		12,122,122.78	9,949,533.23	731,206.81	22,802,862.82

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,134,040.86
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	62,475.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,918,294.72
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,241,698.70
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,356,509.28
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	67,598,384.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	22,802,862.82
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	90,401,247.17
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,813,872.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,813,872.47
D. Total Direct Charged and Allocated Costs (B3 + C5)		94,215,119.64
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.75%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			139,218.88		139,218.88
Other Outgo (Objects 1000-7999)				1,530,373.45	1,530,373.45
Total Other Costs	0.00	0.00	139,218.88	1,530,373.45	1,669,592.33

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

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,192,749.00)	0.00	(307,992.28)				
Other Sources/Uses Detail					645,329.73	0.00		
Fund Reconciliation							1,103,725.42	2,278.70
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,217,796.56	0.00	105,475.66	0.00				
Other Sources/Uses Detail					162,000.00	644,625.00		
Fund Reconciliation							1,920.70	867,229.37
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(25,047.56)	202,516.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							358.00	236,496.05
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					18,672.48	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	181,377.21		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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	1,217,796.56	(1,217,796.56)	307,992.28	(307,992.28)	826,002.21	826,002.21	1,106,004.12	1,106,004.12

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,302
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,205,462.10	0.00	0.00	0.00	284,847.41	1,638,099.06	3,062,864.17		6,191,272.74
2000-2999	Classified Salaries	176,150.69	0.00	0.00	0.00	242,131.26	1,571,912.94	1,194,981.12		3,185,176.01
3000-3999	Employee Benefits	287,656.31	0.00	0.00	0.00	161,277.06	921,884.62	1,134,294.19		2,505,112.18
4000-4999	Books and Supplies	156,391.34	0.00	0.00	0.00	31,366.10	167,555.98	122,823.73		478,137.15
5000-5999	Services and Other Operating Expenditures	70,570.64	0.00	0.00	0.00	10,755.71	1,254,470.22	179,781.59		1,515,578.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,034.00	0.00	0.00	0.00	0.00	0.00	0.00		7,034.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,903,265.08	0.00	0.00	0.00	730,377.54	5,553,922.82	5,694,744.80	0.00	13,882,310.24
7310	Transfers of Indirect Costs	787,771.21	0.00	0.00	0.00	0.00	46,311.42	15,517.00		849,599.63
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	787,771.21	0.00	0.00	0.00	0.00	46,311.42	15,517.00	0.00	849,599.63
	TOTAL COSTS	2,691,036.29	0.00	0.00	0.00	730,377.54	5,600,234.24	5,710,261.80	0.00	14,731,909.87
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	191,266.71	0.00	0.00	0.00	110,603.66	108,860.23	2,652.00		413,382.60
2000-2999	Classified Salaries	74,235.12	0.00	0.00	0.00	157,069.39	920,631.09	842,377.63		1,994,313.23
3000-3999	Employee Benefits	50,248.83	0.00	0.00	0.00	83,429.99	361,372.48	336,734.64		831,785.94
4000-4999	Books and Supplies	100,194.56	0.00	0.00	0.00	0.00	18,172.74	6,312.91		124,680.21
5000-5999	Services and Other Operating Expenditures	45,475.74	0.00	0.00	0.00	19,108.67	11,148.34	94,092.03		169,824.78
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	461,420.96	0.00	0.00	0.00	370,211.71	1,420,184.88	1,282,169.21	0.00	3,533,986.76
7310	Transfers of Indirect Costs	217,439.07	0.00	0.00	0.00	0.00	0.00	0.00		217,439.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	217,439.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217,439.07
	TOTAL BEFORE OBJECT 8980	678,860.03	0.00	0.00	0.00	370,211.71	1,420,184.88	1,282,169.21	0.00	3,751,425.83
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)									1,339,053.22
	TOTAL COSTS									2,412,372.61

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
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	1,014,195.39	0.00	0.00	0.00	174,243.75	1,529,238.83	3,060,212.17		5,777,890.14
2000-2999	Classified Salaries	101,915.57	0.00	0.00	0.00	85,061.87	651,281.85	352,603.49		1,190,862.78
3000-3999	Employee Benefits	237,407.48	0.00	0.00	0.00	77,847.07	560,512.14	797,559.55		1,673,326.24
4000-4999	Books and Supplies	56,196.78	0.00	0.00	0.00	31,366.10	149,383.24	116,510.82		353,456.94
5000-5999	Services and Other Operating Expenditures	25,094.90	0.00	0.00	0.00	(8,352.96)	1,243,321.88	85,689.56		1,345,753.38
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,034.00	0.00	0.00	0.00	0.00	0.00	0.00		7,034.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,441,844.12	0.00	0.00	0.00	360,165.83	4,133,737.94	4,412,575.59	0.00	10,348,323.48
7310	Transfers of Indirect Costs	570,332.14	0.00	0.00	0.00	0.00	46,311.42	15,517.00		632,160.56
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	570,332.14	0.00	0.00	0.00	0.00	46,311.42	15,517.00	0.00	632,160.56
	TOTAL BEFORE OBJECT 8980	2,012,176.26	0.00	0.00	0.00	360,165.83	4,180,049.36	4,428,092.59	0.00	10,980,484.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,339,053.22
	TOTAL COSTS									12,319,537.26
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	23,087.02		23,087.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,507.76		6,507.76
4000-4999	Books and Supplies	1,000.00	0.00	0.00	0.00	(55.02)	2,539.83	12,128.28		15,613.09
5000-5999	Services and Other Operating Expenditures	198.50	0.00	0.00	0.00	0.00	0.00	0.00		198.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,198.50	0.00	0.00	0.00	(55.02)	2,539.83	41,723.06	0.00	45,406.37
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	1,198.50	0.00	0.00	0.00	(55.02)	2,539.83	41,723.06	0.00	45,406.37
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)									1,339,053.22
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)									6,348,219.43
	TOTAL COSTS									7,732,679.02

* 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	10,662,311.68	6,430,645.37
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	10,662,311.68	6,430,645.37
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	<u>1,297.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1,297.00	

SELPA: Sacramento County (BJ)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sacramento County (BJ)

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].

	<u>State and Local</u>	<u>Local Only</u>
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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (f)	

SELPA: Sacramento County (BJ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	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	14,731,909.87		
2. Less: Expenditures paid from federal sources	2,412,372.61		
3. Expenditures paid from state and local sources	12,319,537.26	10,662,311.68	
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	12,319,537.26	10,662,311.68	1,657,225.58
4. Special education unduplicated pupil count	1,302	1,297	
5. Per capita state and local expenditures (A3/A4)	9,462.01	8,220.75	1,241.26

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: Sacramento County (BJ)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	7,732,679.02	6,430,645.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>7,732,679.02</u>	<u>6,430,645.37</u>	<u>1,302,033.65</u>
b. Per capita local expenditures (B1a/A4)	<u>5,939.08</u>	<u>4,958.09</u>	<u>980.99</u>

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.

Ormidis Trujillo
Contact Name

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SELPA: Sacramento County (BJ)

Object Code	Description	Sacramento COE (BJ00)	Galt Joint Union High (BJ05)	River Delta Joint Unified (BJ09)	Center Jt. Unified (BJ10)	Robla Elementary (BJ11)	Galt Joint Union Elementary (BJ12)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Sacramento County (BJ)

Object Code	Description	Arcohe Union Elementary (BJ14)	Elverta Joint Elementary (BJ15)	Natomas Unified (BJ16)	Twin Rivers Unified (BJ17)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries			6,191,272.74			6,191,272.74
2000-2999	Classified Salaries			3,185,176.01			3,185,176.01
3000-3999	Employee Benefits			2,505,112.18			2,505,112.18
4000-4999	Books and Supplies			478,137.15			478,137.15
5000-5999	Services and Other Operating Expenditures			1,515,578.16			1,515,578.16
6000-6999	Capital Outlay			0.00			0.00
7130	State Special Schools			7,034.00			7,034.00
7430-7439	Debt Service			0.00			0.00
	Total Direct Costs	0.00	0.00	13,882,310.24	0.00	0.00	13,882,310.24
7310	Transfers of Indirect Costs			849,599.63			849,599.63
7350	Transfers of Indirect Costs - Interfund			0.00			0.00
PCRA	Program Cost Report Allocations			0.00			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	849,599.63	0.00	0.00	849,599.63
	TOTAL COSTS	0.00	0.00	14,731,909.87	0.00	0.00	14,731,909.87
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries			5,777,890.14			5,777,890.14
2000-2999	Classified Salaries			1,190,862.78			1,190,862.78
3000-3999	Employee Benefits			1,673,326.24			1,673,326.24
4000-4999	Books and Supplies			353,456.94			353,456.94
5000-5999	Services and Other Operating Expenditures			1,345,753.38			1,345,753.38
6000-6999	Capital Outlay			0.00			0.00
7130	State Special Schools			7,034.00			7,034.00
7430-7439	Debt Service			0.00			0.00
	Total Direct Costs	0.00	0.00	10,348,323.48	0.00	0.00	10,348,323.48
7310	Transfers of Indirect Costs			632,160.56			632,160.56
7350	Transfers of Indirect Costs - Interfund			0.00			0.00
PCRA	Program Cost Report Allocations			0.00			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	632,160.56	0.00	0.00	632,160.56
	TOTAL BEFORE OBJECT 8980	0.00	0.00	10,980,484.04	0.00	0.00	10,980,484.04
8980	Contributions from Unrestricted Revenues to Federal Resources			1,339,053.22			1,339,053.22
	TOTAL COSTS	0.00	0.00	12,319,537.26	0.00	0.00	12,319,537.26

SELPA: Sacramento County (BJ)

Object Code	Description	Sacramento COE (BJ00)	Galt Joint Union High (BJ05)	River Delta Joint Unified (BJ09)	Center Jt. Unified (BJ10)	Robla Elementary (BJ11)	Galt Joint Union Elementary (BJ12)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8091, 8099	Revenue Limit Transfers to Special Education						
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Sacramento County (BJ)

Object Code	Description	Arcohe Union Elementary (BJ14)	Elverta Joint Elementary (BJ15)	Natomas Unified (BJ16)	Twin Rivers Unified (BJ17)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries			23,087.02			23,087.02
2000-2999	Classified Salaries			0.00			0.00
3000-3999	Employee Benefits			6,507.76			6,507.76
4000-4999	Books and Supplies			15,613.09			15,613.09
5000-5999	Services and Other Operating Expenditures			198.50			198.50
6000-6999	Capital Outlay			0.00			0.00
7130	State Special Schools			0.00			0.00
7430-7439	Debt Service			0.00			0.00
	Total Direct Costs	0.00	0.00	45,406.37	0.00	0.00	45,406.37
7310	Transfers of Indirect Costs			0.00			0.00
7350	Transfers of Indirect Costs - Interfund			0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	45,406.37	0.00	0.00	45,406.37
8091, 8099	Revenue Limit Transfers to Special Education			0.00			0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			1,339,053.22			1,339,053.22
8980	Contributions from Unrestricted Revenues to State Resources			7,099,346.68			7,099,346.68
	TOTAL COSTS	0.00	0.00	8,483,806.27	0.00	0.00	8,483,806.27
UNDUPLICATED PUPIL COUNT							
				1,302			1,302

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

SELPA: Sacramento County (BJ)

(Enter from LEAs' Report SEMA, 2013-14 Actual vs. 2012-13 Actual Comparison, 2012-13 Expenditures by LEA (LE-PY) worksheets)	Sacramento COE (BJ00)	Galt Joint Union High (BJ05)	River Delta Joint Unified (BJ09)	Center Jt. Unified (BJ10)	Robla Elementary (BJ11)	Galt Joint Union Elementary (BJ12)	Arcohe Union Elementary (BJ14)	Elverta Joint Elementary (BJ15)
A. Total 2012-13 State and Local Expenditures (LE-PY, Column A)								
1. Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheets								
2. Audit adjustments of 2012-13 special education expenditures not included in Line 1								
3. Restatements of 2013-14 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
5. 2012-13 State and Local Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Total 2012-13 Local Expenditures (LE-PY, Column B)								
1. Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheets								
2. Audit adjustments of 2012-13 special education expenditures not included in Line 1								
3. Restatements of 2013-14 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
5. 2012-13 Local Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Unduplicated Pupil Count								
1. Amount reported in 2012-13 Report SEMA, LE-CY								
2. Adjustments not included in Line C1								
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	0	0	0	0	0	0	0	0

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

SELPA: Sacramento County (BJ)

(Enter from LEAs' Report SEMA, 2013-14 Actual vs. 2012-13 Actual Comparison, 2012-13 Expenditures by LEA (LE-PY) worksheets)	Natomas Unified (BJ16)	Twin Rivers Unified (BJ17)	Adjustments*	TOTAL
A. Total 2012-13 State and Local Expenditures (LE-PY, Column A)				
1. Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheets	10,662,311.68			10,662,311.68
2. Audit adjustments of 2012-13 special education expenditures not included in Line 1	0.00			0.00
3. Restatements of 2013-14 special education beginning fund balances not included in Line 1	0.00			0.00
4. Other adjustments not included in Line 1	0.00			0.00
5. 2012-13 State and Local Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines A1 through A4)	10,662,311.68	0.00	0.00	10,662,311.68
B. Total 2012-13 Local Expenditures (LE-PY, Column B)				
1. Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheets	6,430,645.37			6,430,645.37
2. Audit adjustments of 2012-13 special education expenditures not included in Line 1	0.00			0.00
3. Restatements of 2013-14 special education beginning fund balances not included in Line 1	0.00			0.00
4. Other adjustments not included in Line 1	0.00			0.00
5. 2012-13 Local Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines B1 through B4)	6,430,645.37	0.00	0.00	6,430,645.37
C. Unduplicated Pupil Count				
1. Amount reported in 2012-13 Report SEMA, LE-CY	1,297			1,297
2. Adjustments not included in Line C1	0			0
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1,297	0	0	1,297

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

SELPA: Sacramento County (BJ)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2013-14 Expenditures by SELPA (SE-CY) and the 2012-13 Expenditures by SELPA (SE-PY), to the CDE.

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA 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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Sacramento County (BJ)

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].

	<u>State and Local</u>	<u>Local Only</u>
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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (f)	

SELPA: Sacramento County (BJ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2013-14 (SE-CY Worksheet)	Actual Expenditures FY 2012-13 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	14,731,909.87		
2. Less: Expenditures paid from federal sources	2,412,372.61		
3. Expenditures paid from state and local sources	12,319,537.26	10,662,311.68	
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	<u>12,319,537.26</u>	<u>10,662,311.68</u>	<u>1,657,225.58</u>
4. Special education unduplicated pupil count	1,302	1,297	
5. Per capita state and local expenditures (A3/A4)	<u>9,462.01</u>	<u>8,220.75</u>	<u>1,241.26</u>

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: Sacramento County (BJ)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	8,483,806.27	6,430,645.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,483,806.27</u>	<u>6,430,645.37</u>	<u>2,053,160.90</u>
b. Per capita local expenditures (B1a/A4)	<u>6,515.98</u>	<u>4,958.09</u>	<u>1,557.89</u>

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 SELPA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

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Unaudited Actuals
2014-15 Budget
Technical Review Checks

Natomas Unified

Sacramento 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE	
FD	RS	PY	GO	FN	OB			
01	6500	0	5001	0000	8091	6500	8091	1,454,275.00

Explanation:Natomas Unified School District will be correcting the resource and object combination at 1st Interim.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Natomas Unified

Sacramento 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
01	0000	8660	-5,447.39

Explanation: The -\$5,447.39 is due to negative interest earning for Sacramento County property taxes.

01	5630	9290	-561.73
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Explanation: RC 5630 has a negative \$561.73 to correct a 12/13 Accounts Receivable.

51	0000	8660	-15,016.00
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Explanation: Fund 51, Negative interest earning.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.