

Central Unified School District



2013-2014 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 9, 2014

MICHAEL A. BERG,
SUPERINTENDENT

KELLY PORTERFIELD,
ASSISTANT SUPERINTENDENT, CBO

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

President

Vice President

Clerk

Member

Member

Member

Member

Mr. Leonard Ramirez

Mrs. Judith Geringer

Mrs. Diana Milla

Mrs. Cyndi Berube

Mrs. Terry Cox

Mr. Phil Rusconi

Mr. George Wilson, Jr.

SUPERINTENDENT'S CABINET

Superintendent

Assistant Superintendent, Chief Academic Officer

Assistant Superintendent, Professional Development

Assistant Superintendent, Chief Business Officer

Interim Assistant Superintendent, Human Resources

Administrator, Special Education & Support Services

Director, 7-12 & Adult Education

Director, K-8 Education

Mr. Mike Berg

Dr. Laurel Ashlock

Mrs. Ketti Davis

Mr. Kelly Porterfield

Mr. Kevin Wagner

Mrs. Jamie Russell

Mr. Paul Birrell

Mrs. Karen Garlick

TOTAL EMPLOYEES (includes vacant positions)

Certificated

720 F.T.E.

Classified

448 F.T.E.

Management/Confidential/Supervisor

172 F.T.E.

STUDENT ENROLLMENT

K-12 Regular Education – 2013/14 CBEDS Actual

15,490

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola Pershing K-6
Wendy Hernandez, Principal
4885 North Biola Ave.
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Robert Perez, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Dave Holtermann, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Melody Burriss, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Hawkins, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Edward Robinson, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCurley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Tami Boatright, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Ron Pack, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Hanh Phan Tilly K-6
Karen Davis, Principal
2251 North Valentine
Fresno, CA 93722
(Tentative Opening Fall 2014)

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Jeff Wimp, Principal
4443 West Weldon
Fresno, CA 93722
(559) 276-5270

Glacier Point Middle School
Eliseo Cuellar, Principal
4055 N. Bryan
Fresno, CA 93723
(559) 274-4700

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559) 276-3185

HIGH SCHOOL

Central East Campus
Jack Kelejian, Principal
3535 North Cornelia
Fresno, CA 93722
(559) 276-0280

Central West Campus
Jack Kelejian, Principal
2045 North Dickenson
Fresno, CA 93723
(559) 276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Hugh "Nick" Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Hugh "Nick" Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

C.L.A.S.S.
Patrick Flattley, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

Guiding Principles

- **Belief:** Every student can learn.
- **Vision:** Every student is prepared for success in college, career, and community.
- **Mission:** Every student will engage in rigorous, relevant, standards-based instruction in every classroom every day to ensure student learning.
- **Core Values:** Character, leadership, innovation, continuous improvement.

District Goals

- Goal 1: Learning for Academic Excellence:**
Every year every student will attain mastery learning of skills and concepts provided through engaging and challenging best practice instruction in a system that provides social and emotional support as evidenced by student outcome data.
- Goal 2: Staff Recruitment and Development for Academic Excellence:**
Every year every staff member will be recruited, hired, and retained based upon coherence in knowledge, practice and beliefs about student learning, instructional best practice, assessment to guide decision making, and continuous improvement for increased student learning.
- Goal 3: Support System for Academic Excellence:**
Every year every support system, department and staff member will be focused on providing resources and assistance necessary to ensure that systems enhance student learning.

**CENTRAL UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS OVERVIEW**

Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from 2013-14.

The Unaudited Actual Financial Reports are presented to the governing board for acceptance on or before September 15th and submitted to the county office of education to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2013-14 budget between Estimated Unaudited Actuals and Unaudited Actuals projected ending balance are as follows:

<u>INCOME</u>	<u>ESTIMATED ACTUALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
LCFF Revenue	\$96,567,348	\$97,186,152	\$618,804
Federal Revenue	\$ 7,603,852	\$ 7,071,395	(\$532,457)
Other State Revenue	\$ 7,941,646	\$ 7,494,044	(\$447,602)
Other Local Revenue	\$ 6,998,599	\$ 7,504,064	\$505,464
Totals	\$119,111,445	\$119,255,656	\$144,211

The difference on the LCFF funds is due mainly to the ADA projections and additional increase of the percentage of GAP funding.

The Federal Revenue has been deferred to the 2013-14 and represents the carryover for the federal programs, with the biggest portion being Title I, Title II, and Title III.

In Other State Revenue EIA funds rolled into the LCFF and the estimation of Prop 39 Energy Conversation Funds was overestimated in 2013-14 with funds being received in 2014-15.

Other Local Revenue includes Migrant, After School Programs, ROP, etc. and revenue from lease agreements for district one to one tablet program.

<u>EXPENDITURES</u>	<u>ESTIMATED ACTUALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
Salaries & Benefits	\$95,809,352	\$94,558,018	\$1,251,334
Books & Supplies	\$ 8,090,034	\$ 7,114,725	\$ 975,309
Services & Other Operating Expenses	\$12,971,104	\$12,031,151	\$ 939,952
Capital Outlay	\$ 6,391,081	\$ 11,681,785	(\$5,290,704)
Other Outgo	\$ 2,890,608	\$ 3,442,107	(\$ 551,499)
Totals	\$126,152,179	\$128,827,787	(\$2,675,608)

The difference on Salaries & Benefits reflects budgeted vacant positions that were not filled until late in the year, or some were left vacant.

Books, supplies and other services reflect savings on purchases due to minimal book adoptions and elimination of contracts due to much of professional development being moved in house.

The increase in Capital Outlay & Other Outgo is costs associated with district one on one tablet preparation and implementation.

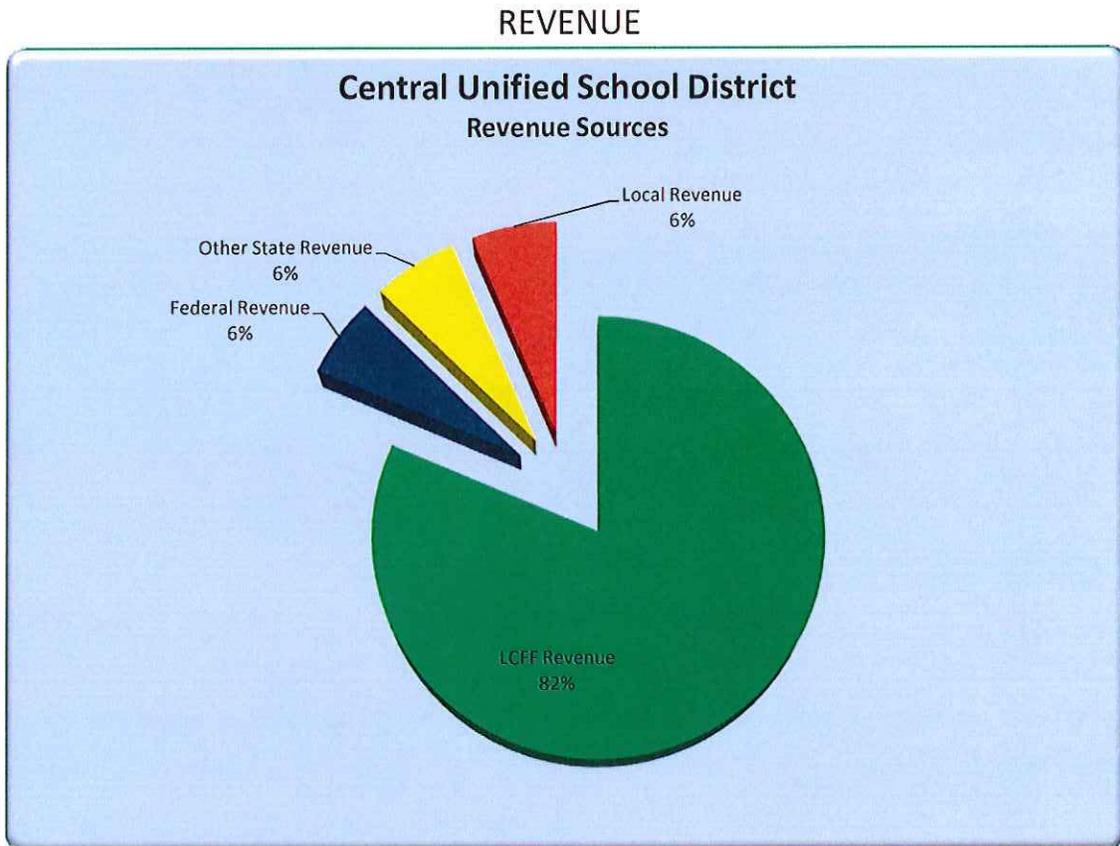
Overview of the 2013-14 Budget

Central Unified had an overall deficit of \$1,077,821 with an ending fund balance of \$20,866,089.66. The ending fund balance consists of a \$6,441,389 (5%) reserve for economic uncertainties with remaining funds assigned to technology, common core, a new elementary school and other capital facilities projects.

Where the money comes from to operate our schools

The district receives revenue from these major sources:

- LCFF
- Federal Revenue
- Other State Revenue
- Other Local Revenue



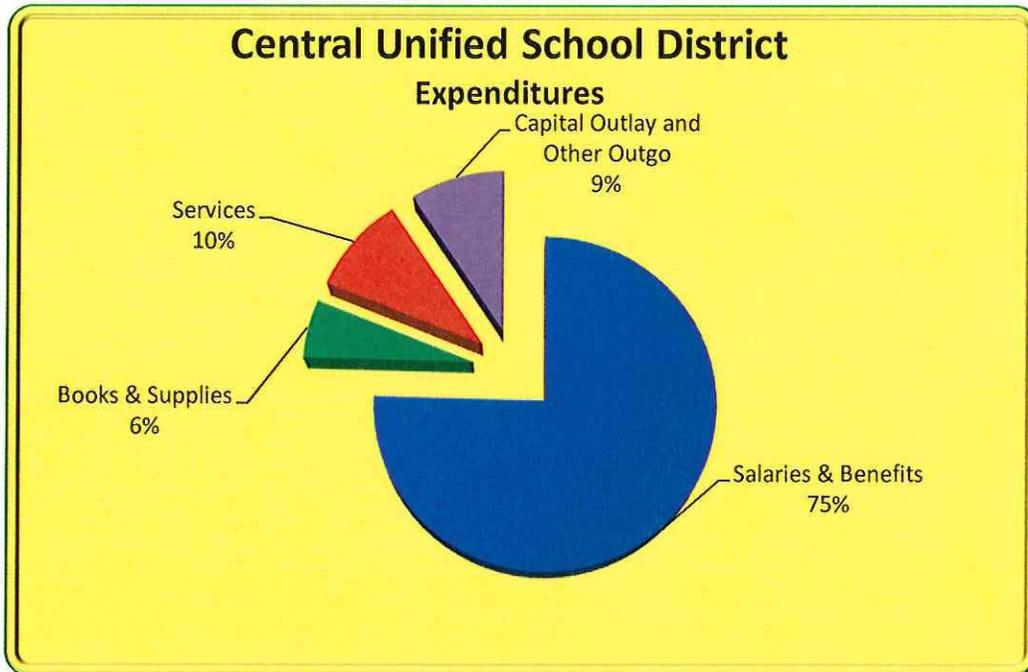
2013-2014 Components to Revenue

The single largest source of income is LCFF Funds. The LCFF is calculated by the District's Average Daily Attendance (ADA) multiplied by a base amount per grade level (K-3, 4-6, 7-8 and 9-12), a base adjustment add-on multiplied by the district's ADA for class size reduction (K-3) and Career Technical Education (9-12) and additional funding based on demographics for English Learners, Foster Youth and Low Income. The LCFF funds come from two sources: State Aid and Local Property Tax.

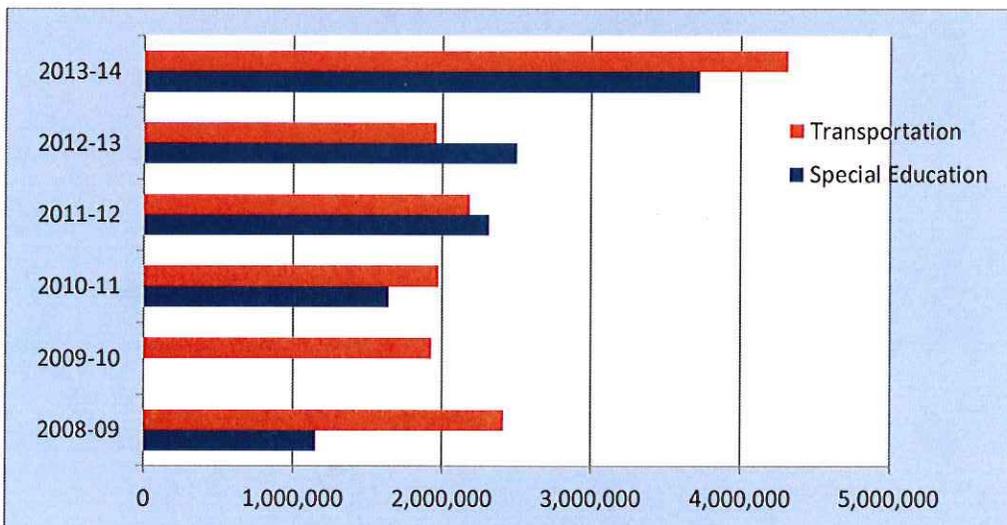
EXPENDITURES

The vast majority of District money goes for direct services for children. Below is a breakdown on where those expenditures go. District expenditures are divided into the following categories:

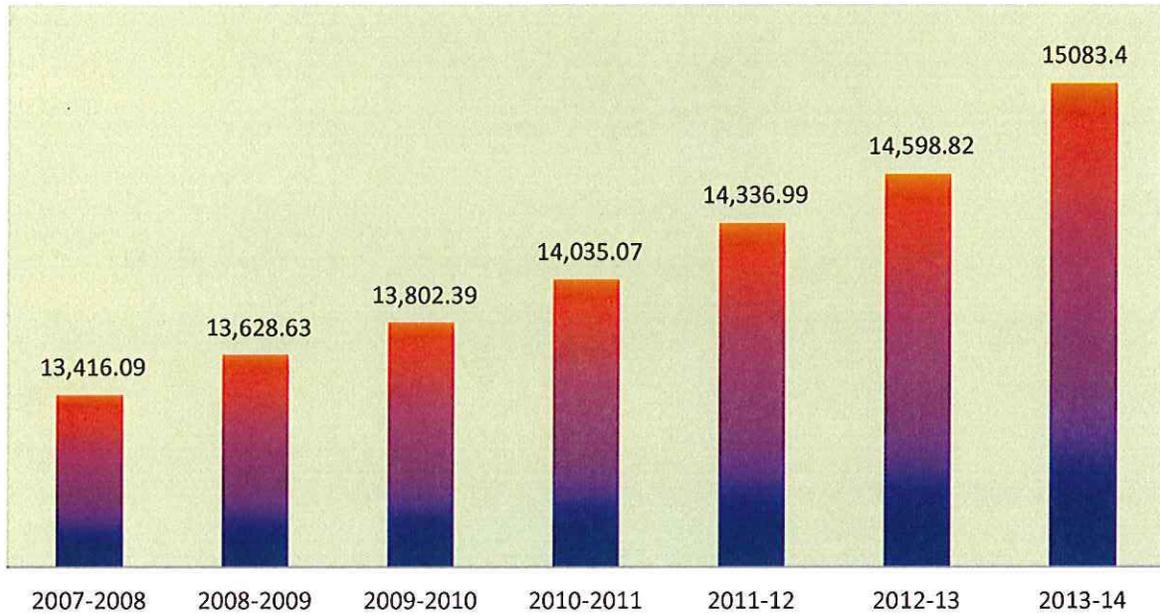
- Salaries & Benefits
- Books and Supplies
- Operating Services (utilities, maintenance contracts, etc.)
- Capital Outlay (building improvements, equipment, etc.)



GENERAL FUND CONTRIBUTIONS

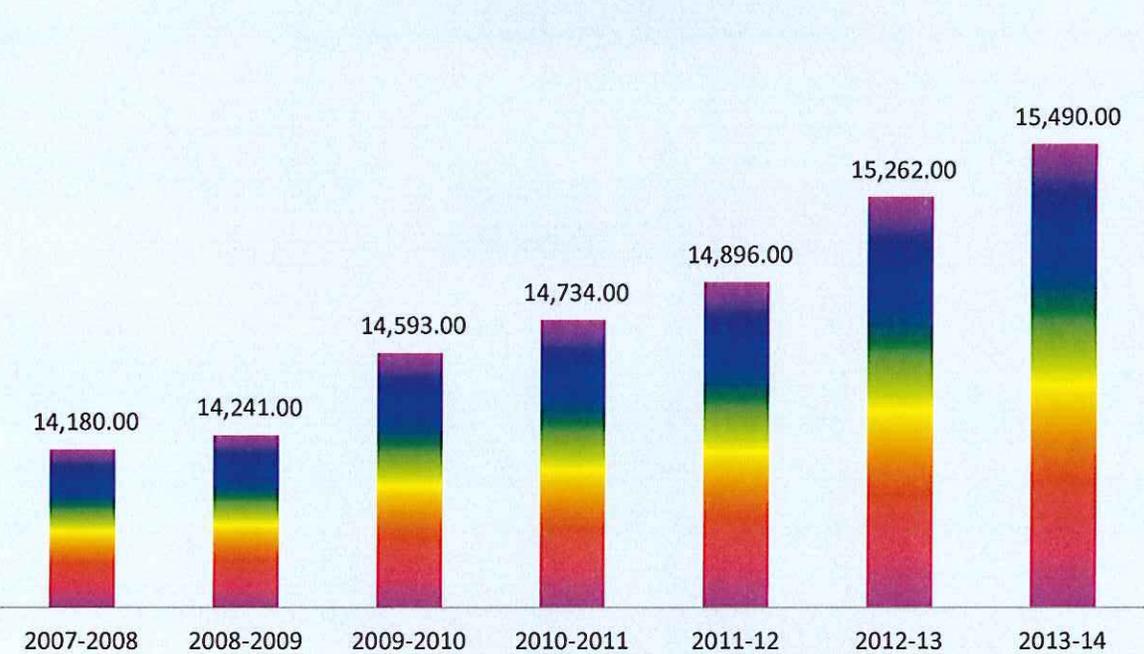


Central Unified School District ADA History



Percentage between Enrollment vs. ADA = 97.38%

Central Unified School District Enrollment History



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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.10%
	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	\$99,746,816.77
	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.	\$96,882,959.86
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	7.51%
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 09, 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:

Rick Martin
Name
Deputy Superintendent
Title
559-265-3083 ext. 3307
Telephone
rmartin@fcoe.org
E-mail Address

For School District:

Yolanda Balladares
Name
Director of Fiscal Services
Title
559-274-4700 ext 63106
Telephone
yballadares@centralusd.k12.ca.gov
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)

**Fund 01 – General Fund
Unrestricted/Restricted
Summary**

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	97,186,152.13	0.00	97,186,152.13	112,232,146.98	0.00	112,232,146.98	15.5%
2) Federal Revenue		8100-8299	171,882.25	6,899,513.09	7,071,395.34	10,000.00	7,326,435.94	7,336,435.94	3.7%
3) Other State Revenue		8300-8599	2,698,787.33	4,795,257.12	7,494,044.45	2,572,431.17	793,906.85	3,366,338.02	-55.1%
4) Other Local Revenue		8600-8799	1,255,782.69	6,248,280.98	7,504,063.67	395,228.00	6,346,727.24	6,741,955.24	-10.2%
5) TOTAL REVENUES			101,312,604.40	17,943,051.19	119,255,655.59	115,209,806.15	14,467,070.03	129,676,876.18	8.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	45,311,790.87	8,642,371.41	53,954,162.28	49,677,628.30	7,329,563.92	57,007,192.22	5.7%
2) Classified Salaries		2000-2999	12,728,219.94	4,268,816.77	16,997,036.71	13,722,531.40	4,427,194.66	18,149,726.06	6.8%
3) Employee Benefits		3000-3999	19,667,760.75	3,939,058.11	23,606,818.86	22,282,050.55	4,141,671.34	26,423,721.89	11.9%
4) Books and Supplies		4000-4999	3,602,332.55	3,512,392.79	7,114,725.34	4,263,334.04	3,502,492.94	7,765,826.98	9.2%
5) Services and Other Operating Expenditures		5000-5999	8,614,335.01	3,416,816.45	12,031,151.46	10,514,777.41	3,737,582.08	14,252,359.49	18.5%
6) Capital Outlay		6000-6999	7,357,350.77	4,324,434.25	11,681,785.02	391,779.15	6,189,297.27	6,581,076.42	-43.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,188,597.53	634,018.71	3,822,616.24	3,198,122.00	2,892,548.09	6,090,670.09	59.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,128,318.90)	747,809.96	(380,508.94)	- (1,482,582.30)	1,069,435.97	(413,146.33)	8.6%
9) TOTAL EXPENDITURES			99,342,068.52	29,485,718.45	128,827,786.97	102,567,640.55	33,289,786.27	135,857,426.82	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,970,535.88	(11,542,667.26)	(9,572,131.38)	12,642,165.60	(18,822,716.24)	(6,180,550.64)	-35.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,124,073.19	0.00	1,124,073.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,118,312.00	0.00	1,118,312.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	6,825,000.00	1,663,548.56	8,488,548.56	0.00	5,000,000.00	5,000,000.00	-41.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	(11,136,568.86)	11,136,568.86	0.00	(12,188,922.73)	12,188,922.73	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,305,807.67)	12,800,117.42	8,494,309.75	(12,188,922.73)	17,188,922.73	5,000,000.00	-41.1%

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)			(2,335,271.79)	1,257,450.16	(1,077,821.63)	453,242.87	(1,633,793.51)	(1,180,550.64)	9.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,460,104.63	1,483,806.66	21,943,911.29	18,124,832.84	2,741,256.82	20,866,089.66	-4.9%
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)			20,460,104.63	1,483,806.66	21,943,911.29	18,124,832.84	2,741,256.82	20,866,089.66	-4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,460,104.63	1,483,806.66	21,943,911.29	18,124,832.84	2,741,256.82	20,866,089.66	-4.9%
2) Ending Balance, June 30 (E + F1e)			18,124,832.84	2,741,256.82	20,866,089.66	18,578,075.71	1,107,463.31	19,685,539.02	-5.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,741,256.82	2,741,256.82	0.00	1,107,463.31	1,107,463.31	-59.6%
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			11,658,443.49	0.00	11,658,443.49	11,785,204.36	0.00	11,785,204.36	1.1%
Technology	0000	9780	5,000,000.00		5,000,000.00				
Start up for New School	0000	9780	1,100,000.00		1,100,000.00				
Common Core	0000	9780	1,000,000.00		1,000,000.00				
Capital Facilities Projects	0000	9780	4,558,443.49		4,558,443.49				
Staffing cost	0000	9780				4,060,000.00		4,060,000.00	
Affordable Care Act	0000	9780				1,000,000.00		1,000,000.00	
Common Core	0000	9780				1,000,000.00		1,000,000.00	
Capital Facilities Projects	0000	9780				5,725,204.36		5,725,204.36	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,441,389.35	0.00	6,441,389.35	6,792,871.35	0.00	6,792,871.35	5.5%
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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	12,642,314.50	745,485.92	13,387,800.42			
1) Fair Value Adjustment to Cash in County Treasury		9111	265,741.00	0.00	265,741.00			
b) in Banks		9120	16,635.54	0.00	16,635.54			
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00			
d) with Fiscal Agent		9135	3,104,942.95	0.00	3,104,942.95			
e) collections awaiting deposit		9140	15,315.35	12,043.92	27,359.27			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	16,509,413.44	3,586,008.60	20,095,422.04			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	1,606,399.95	0.00	1,606,399.95			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			34,185,762.73	4,343,538.44	38,529,301.17			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	6,054,700.63	1,475,470.48	7,530,171.11			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	21,229.26	0.00	21,229.26			
4) Current Loans		9640	9,985,000.00	0.00	9,985,000.00			
5) Unearned Revenue		9650	0.00	126,811.14	126,811.14			
6) TOTAL LIABILITIES			16,060,929.89	1,602,281.62	17,663,211.51			
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								

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description (must agree with line F2), (G9 + H2) - (I6 + J2)	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	18,124,832.84	2,741,256.32			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	20,866,089.66				

Description	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	69,429,945.00	0.00	69,429,945.00	84,357,352.98	0.00	84,357,352.98	21.5%
Education Protection Account State Aid - Current Year	16,818,662.00	0.00	16,818,662.00	16,818,812.00	0.00	16,818,812.00	0.0%
State Aid - Prior Years	(118,435.29)	0.00	(118,435.29)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	159,389.05	0.00	159,389.05	159,389.00	0.00	159,389.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	3,645.56	0.00	3,645.56	3,646.00	0.00	3,646.00	0.0%
County & District Taxes							
Secured Roll Taxes	12,462,017.27	0.00	12,462,017.27	12,462,017.00	0.00	12,462,017.00	0.0%
Unsecured Roll Taxes	627,341.45	0.00	627,341.45	627,341.00	0.00	627,341.00	0.0%
Prior Years' Taxes	9,279.88	0.00	9,279.88	10,972.00	0.00	10,972.00	18.2%
Supplemental Taxes	128,760.51	0.00	128,760.51	128,761.00	0.00	128,761.00	0.0%
Education Revenue Augmentation Fund (ERAF)	(2,445,520.29)	0.00	(2,445,520.29)	(2,445,520.00)	0.00	(2,445,520.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	109,375.14	0.00	109,375.14	109,376.00	0.00	109,376.00	0.0%
Penalties and Interest from Delinquent Taxes	1,691.85	0.00	1,691.85	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	97,186,152.13	0.00	97,186,152.13	112,232,146.98	0.00	112,232,146.98	15.5%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			97,186,152.13	0.00	97,186,152.13	112,232,146.98	0.00	112,232,146.98	15.5%
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	2,083,631.00	2,083,631.00	0.00	2,159,778.00	2,159,778.00	3.7%
Special Education Discretionary Grants		8182	0.00	129,934.00	129,934.00	0.00	157,851.00	157,851.00	21.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	60,323.47	60,323.47	0.00	66,913.00	66,913.00	14.2%
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		3,678,469.93	3,678,469.93		3,950,725.76	3,950,725.76	7.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		24,486.94	24,486.94		54,887.00	54,887.00	124.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290		316,827.27	316,827.27		415,439.00	415,439.00	31.1%
NCLB: Title III, Immigrant Education Program	4201	8290		17,696.77	17,696.77		22,125.00	22,125.00	25.0%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		221,788.71	221,788.71		227,737.18	227,737.18	2.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		19,333.24	19,333.24		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		118,246.91	118,246.91		118,980.00	118,980.00	0.6%
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	171,882.25	228,774.85	400,657.10	10,000.00	150,000.00	160,000.00	-60.1%
TOTAL, FEDERAL REVENUE			171,882.25	6,899,513.09	7,071,395.34	10,000.00	7,326,435.94	7,336,435.94	3.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	33,939.36	0.00	33,939.36	58,968.00	0.00	58,968.00	73.7%
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	517,762.00	0.00	517,762.00	534,500.00	0.00	534,500.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	2,033,835.41	554,840.71	2,588,676.12	1,948,963.17	464,038.85	2,413,002.02	-6.8%
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		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)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		215,930.00	215,930.00			0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		316,600.00	316,600.00			294,100.00	-7.1%
Common Core State Standards Implementation	7405	8590		3,067,092.00	3,067,092.00			0.00	-100.0%
All Other State Revenue	All Other	8590	113,250.56	640,794.41	754,044.97	30,000.00	35,768.00	65,768.00	-91.3%
TOTAL, OTHER STATE REVENUE			2,698,787.33	4,795,257.12	7,494,044.45	2,572,431.17	793,906.85	3,366,338.02	-55.1%

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)	
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	15,160.84	0.00	15,160.84	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	60,426.27	0.00	60,426.27	15,000.00	0.00	15,000.00	-75.2%
Leases and Rentals		8660	548,690.43	0.00	548,690.43	175,000.00	0.00	175,000.00	-68.1%
Interest		8662	265,741.00	0.00	265,741.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8677	0.00	823,189.02	823,189.02	0.00	874,382.00	874,382.00	6.2%
Transportation Fees From Individuals		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	360,970.75	732,734.15	1,093,704.90	205,228.00	690,472.24	895,700.24	-18.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,793.40	0.00	4,793.40	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,692,357.81	0.00	4,692,357.81	4,781,873.00	0.00	4,781,873.00	1.9%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			1,255,782.69	6,248,280.98	7,504,063.67	395,228.00	6,346,727.24	6,741,955.24	-10.2%
TOTAL, REVENUES			101,312,604.40	17,943,051.19	119,255,655.59	115,209,806.15	14,467,070.03	129,676,876.18	8.7%

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	37,088,043.90	5,819,763.60	42,907,807.50	40,091,115.51	5,158,305.44	45,249,420.95	5.5%
Certificated Pupil Support Salaries		1200	4,470,575.17	1,069,374.82	5,539,949.99	4,806,368.61	792,069.88	5,598,438.49	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,640,944.69	1,011,077.79	4,652,022.48	4,166,802.60	667,056.60	4,833,859.20	3.9%
Other Certificated Salaries		1900	112,227.11	742,155.20	854,382.31	613,341.58	712,132.00	1,325,473.58	55.1%
TOTAL CERTIFICATED SALARIES			45,311,790.87	8,642,371.41	53,954,162.28	49,677,628.30	7,329,563.92	57,007,192.22	5.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	391,152.77	2,179,047.09	2,570,199.86	560,497.54	2,299,725.31	2,860,222.85	11.3%
Classified Support Salaries		2200	6,731,837.98	1,272,906.42	8,004,744.40	7,024,016.76	1,355,616.83	8,379,633.59	4.7%
Classified Supervisors' and Administrators' Salaries		2300	1,274,944.49	427,847.18	1,702,791.67	1,544,507.86	437,681.66	1,982,189.52	16.4%
Clerical, Technical and Office Salaries		2400	3,925,238.65	235,288.30	4,160,526.95	4,123,590.05	203,498.00	4,327,088.05	4.0%
Other Classified Salaries		2900	405,046.05	153,727.78	558,773.83	469,919.19	130,672.86	600,592.05	7.5%
TOTAL CLASSIFIED SALARIES			12,728,219.94	4,268,816.77	16,997,036.71	13,722,531.40	4,427,194.66	18,149,726.06	6.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,708,122.35	694,014.80	4,402,137.15	4,462,401.73	716,621.02	5,179,022.75	17.6%
PERS		3201-3202	1,283,194.41	329,322.34	1,612,516.75	1,477,234.90	386,410.60	1,863,645.50	15.6%
OASDI/Medicare/Alternative		3301-3302	1,526,985.71	413,084.66	1,940,070.37	1,835,133.39	458,472.41	2,293,605.80	18.2%
Health and Welfare Benefits		3401-3402	10,418,226.57	2,136,239.97	12,554,466.54	11,727,402.28	2,264,187.00	13,991,589.28	11.4%
Unemployment Insurance		3501-3502	25,855.18	6,360.07	32,215.25	77,113.62	8,809.89	85,923.51	166.7%
Workers' Compensation		3601-3602	1,270,747.09	283,026.09	1,553,773.18	1,254,775.64	239,175.99	1,493,951.63	-3.9%
OPEB, Allocated		3701-3702	1,434,629.44	77,010.18	1,511,639.62	1,443,658.57	67,994.43	1,511,653.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	4,330.42	0.00	4,330.42	New
TOTAL EMPLOYEE BENEFITS			19,667,760.75	3,939,058.11	23,606,818.86	22,282,050.55	4,141,671.34	26,423,721.89	11.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,953.36	207,244.68	215,198.04	13,612.68	73,276.82	86,889.50	-59.6%
Books and Other Reference Materials		4200	106,083.59	152,762.49	258,846.08	88,327.18	80,797.97	169,125.15	-34.7%
Materials and Supplies		4300	2,744,281.32	2,634,885.85	5,379,167.17	3,345,798.66	2,802,240.34	6,148,039.00	14.3%

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)	
Noncapitalized Equipment		4400	744,014.28	517,499.77	1,261,514.05	815,595.52	546,177.81	1,361,773.33	7.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			3,602,332.55	3,512,392.79	7,114,725.34	4,263,334.04	3,502,492.94	7,765,826.98	9.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	290,860.50	290,860.50	0.00	182,621.62	182,621.62	-37.2%
Travel and Conferences		5200	245,360.10	96,720.20	342,080.30	308,944.35	75,800.77	384,745.12	12.5%
Dues and Memberships		5300	41,346.37	8,894.50	50,240.87	53,385.78	10,305.84	63,691.62	26.8%
Insurance		5400 - 5450	841,292.00	0.00	841,292.00	1,119,330.00	0.00	1,119,330.00	33.0%
Operations and Housekeeping Services		5500	3,344,205.42	736.08	3,344,941.50	3,175,508.68	856.80	3,176,365.48	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,006,270.67	512,178.83	1,518,449.50	1,641,112.31	402,733.77	2,043,846.08	34.6%
Transfers of Direct Costs		5710	(108,530.84)	108,530.84	0.00	(46,435.42)	46,435.42	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,675.93)	24,310.62	8,634.69	(7,730.84)	7,976.76	245.92	-97.2%
Professional/Consulting Services and Operating Expenditures		5800	2,950,735.09	2,359,854.72	5,310,589.81	2,987,583.67	2,997,433.12	5,985,016.99	12.7%
Communications		5900	309,332.13	14,730.16	324,062.29	1,283,078.68	13,417.98	1,296,496.66	300.1%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			8,614,335.01	3,416,816.45	12,031,151.46	10,514,777.41	3,737,582.08	14,252,359.49	18.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	15,000.00	0.00	15,000.00	New
Buildings and Improvements of Buildings		6200	84,196.40	2,432,426.19	2,516,622.59	0.00	792,042.27	792,042.27	-68.5%
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	6,800,629.29	1,793,359.32	8,593,988.61	213,813.63	5,305,255.00	5,519,068.63	-35.8%
Equipment Replacement		6500	472,525.08	98,648.74	571,173.82	162,965.52	92,000.00	254,965.52	-55.4%
TOTAL CAPITAL OUTLAY			7,357,350.77	4,324,434.25	11,681,785.02	391,779.15	6,189,297.27	6,581,076.42	-43.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	8,417.00	0.00	8,417.00	10,669.00	0.00	10,669.00	26.8%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	591,328.00	317,446.46	908,774.46	595,000.00	317,446.46	912,446.46	0.4%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,253,852.53	2,852.34	1,256,704.87	1,197,453.00	5,177.16	1,202,630.16	-4.3%
Other Debt Service - Principal		7439	1,335,000.00	313,719.91	1,648,719.91	1,395,000.00	2,569,924.47	3,964,924.47	140.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,188,597.53	634,018.71	3,822,616.24	3,198,122.00	2,892,548.09	6,090,670.09	59.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(747,809.96)	747,809.96	0.00	(1,069,435.97)	1,069,435.97	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(380,508.94)	0.00	(380,508.94)	(413,146.33)	0.00	(413,146.33)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,128,318.90)	747,809.96	(380,508.94)	(1,482,582.30)	1,069,435.97	(413,146.33)	8.6%
TOTAL, EXPENDITURES			99,342,068.52	29,485,718.45	128,827,786.97	102,567,640.55	33,289,786.27	135,857,426.82	5.5%

Description	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	1,124,073.19	0.00	1,124,073.19	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN	1,124,073.19	0.00	1,124,073.19	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	1,118,312.00	0.00	1,118,312.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT	1,118,312.00	0.00	1,118,312.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	6,825,000.00	1,663,548.56	8,488,548.56	0.00	5,000,000.00	5,000,000.00	-41.1%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			6,825,000.00	1,663,548.56	8,488,548.56	0.00	5,000,000.00	5,000,000.00	-41.1%
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	(11,136,568.86)	11,136,568.86	0.00	(12,188,922.73)	12,188,922.73	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			(11,136,568.86)	11,136,568.86	0.00	(12,188,922.73)	12,188,922.73	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(4,305,807.67)	12,800,117.42	8,494,309.75	(12,188,922.73)	17,188,922.73	5,000,000.00	-41.1%
(a - b + c - d + e)									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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	97,186,152.13	0.00	97,186,152.13	112,232,146.98	0.00	112,232,146.98	0.0%
2) Federal Revenue		8100-8299	171,882.25	6,899,513.09	7,071,395.34	10,000.00	7,326,435.94	7,336,435.94	0.0%
3) Other State Revenue		8300-8599	2,698,787.33	4,795,257.12	7,494,044.45	2,572,431.17	793,906.85	3,366,338.02	0.0%
4) Other Local Revenue		8600-8799	1,255,782.69	6,248,280.98	7,504,063.67	395,228.00	6,346,727.24	6,741,955.24	0.0%
5) TOTAL REVENUES			101,312,604.40	17,943,051.19	119,255,655.59	115,209,806.15	14,467,070.03	129,676,876.18	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,377,094.04	15,075,102.58	65,452,196.62	56,943,797.63	14,857,043.27	71,800,840.90	9.7%
2) Instruction - Related Services	2000-2999		9,058,863.08	3,042,865.48	12,101,728.56	10,939,513.93	2,837,268.44	13,776,782.37	13.8%
3) Pupil Services	3000-3999		10,903,667.18	1,507,964.99	12,411,632.17	11,668,685.97	1,404,179.44	13,072,865.41	5.3%
4) Ancillary Services	4000-4999		1,156,061.73	12,959.36	1,169,021.09	1,250,876.82	773.57	1,251,650.39	7.1%
5) Community Services	5000-5999		7,724.06	297,691.88	305,415.94	12,116.00	275,916.34	288,032.34	-5.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,153,946.90	992,145.19	7,146,092.09	6,781,454.25	1,202,069.77	7,983,524.02	11.7%
8) Plant Services	8000-8999		18,099,782.82	7,922,960.26	26,022,743.08	11,773,073.95	9,819,987.35	21,593,061.30	-17.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,584,928.71	634,018.71	4,218,947.42	3,198,122.00	2,892,548.09	6,090,670.09	44.4%
10) TOTAL EXPENDITURES			99,342,068.52	29,485,718.45	128,827,786.97	102,567,640.55	33,289,786.27	135,857,426.82	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,970,535.88	(11,542,667.26)	(9,572,131.38)	12,642,165.60	(18,822,716.24)	(6,180,550.64)	-35.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,124,073.19	0.00	1,124,073.19	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,118,312.00	0.00	1,118,312.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	6,825,000.00	1,663,548.56	8,488,548.56	0.00	5,000,000.00	5,000,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,136,568.86)	11,136,568.86	0.00	(12,188,922.73)	12,188,922.73	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,305,807.67)	12,800,117.42	8,494,309.75	(12,188,922.73)	17,188,922.73	5,000,000.00	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)			(2,335,271.79)	1,257,450.16	(1,077,821.63)	453,242.87	(1,633,793.51)	(1,180,550.64)	9.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,460,104.63	1,483,806.66	21,943,911.29	18,124,832.84	2,741,256.82	20,866,089.66	-4.9%
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)			20,460,104.63	1,483,806.66	21,943,911.29	18,124,832.84	2,741,256.82	20,866,089.66	-4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,460,104.63	1,483,806.66	21,943,911.29	18,124,832.84	2,741,256.82	20,866,089.66	-4.9%
2) Ending Balance, June 30 (E + F1e)			18,124,832.84	2,741,256.82	20,866,089.66	18,578,075.71	1,107,463.31	19,685,539.02	-5.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,741,256.82	2,741,256.82	0.00	1,107,463.31	1,107,463.31	-59.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	11,658,443.49	0.00	11,658,443.49	11,785,204.36	0.00	11,785,204.36	1.1%
Other Assignments (by Resource/Object)									
Technology	0000	9780	5,000,000.00		5,000,000.00				
Start up for New School	0000	9780	1,100,000.00		1,100,000.00				
Common Core	0000	9780	1,000,000.00		1,000,000.00				
Capital Facilities Projects	0000	9780	4,558,443.49		4,558,443.49				
Staffing cost	0000	9780				4,060,000.00		4,060,000.00	
Affordable Care Act	0000	9780				1,000,000.00		1,000,000.00	
Common Core	0000	9780				1,000,000.00		1,000,000.00	
Capital Facilities Projects	0000	9780				5,725,204.36		5,725,204.36	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,441,389.35	0.00	6,441,389.35	6,792,871.35	0.00	6,792,871.35	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

10 73965 0000000
 Form 01

Central Unified
 Fresno County

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	225,386.35	173,646.35
6230	California Clean Energy Jobs Act	198,673.90	0.00
6300	Lottery: Instructional Materials	253,277.96	0.00
6512	Special Ed: Mental Health Services	443,835.86	294,968.86
7400	Quality Education Investment Act	18,080.24	0.00
7405	Common Core State Standards Implementation	1,388,475.98	0.00
9010	Other Restricted Local	213,526.53	638,848.10
Total, Restricted Balance		<u>2,741,256.82</u>	<u>1,107,463.31</u>

Fund 11 – Adult Education Fund

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	367,243.00	367,243.00	0.0%
3) Other State Revenue		8300-8599	81,826.00	78,824.00	-3.7%
4) Other Local Revenue		8600-8799	181,407.08	188,684.65	4.0%
5) TOTAL, REVENUES			630,476.08	634,761.65	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	276,821.33	255,407.00	-7.7%
2) Classified Salaries		2000-2999	95,706.45	97,069.00	1.4%
3) Employee Benefits		3000-3999	82,831.72	83,746.47	1.1%
4) Books and Supplies		4000-4999	71,363.50	110,939.20	55.5%
5) Services and Other Operating Expenditures		5000-5999	103,186.48	82,767.98	-19.8%
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	4,645.66	4,645.00	0.0%
9) TOTAL, EXPENDITURES			634,555.14	634,574.65	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,079.06)	177.00	-104.3%
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)			(4,079.06)	177.00	-104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,710.29	308,631.23	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,710.29	308,631.23	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,710.29	308,631.23	-1.3%
2) Ending Balance, June 30 (E + F1e)			308,631.23	308,808.23	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			118,638.39	121,540.39	2.4%
c) Committed					
Stablization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	189,992.84	187,267.84	-1.4%
Adult Education Program	0000	9780	189,992.84		
Adult Education Program	0000	9780		187,267.84	
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	137,270.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,725.00		
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	170.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	261,400.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,267.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			413,834.71		
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	80,177.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,025.68		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			105,203.48		
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)			308,631.23		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	97,559.00	97,559.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	269,684.00	269,684.00	0.0%
TOTAL, FEDERAL REVENUE			367,243.00	367,243.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	81,826.00	78,824.00	-3.7%
TOTAL, OTHER STATE REVENUE			81,826.00	78,824.00	-3.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,248.54	394.65	-68.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,725.00	(2,725.00)	-200.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	177,433.54	191,015.00	7.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,407.08	188,684.65	4.0%
TOTAL, REVENUES			630,476.08	634,751.65	0.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	251,981.02	230,830.00	-8.4%
Certificated Pupil Support Salaries		1200	3,730.20	3,770.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	21,110.11	20,807.00	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			276,821.33	255,407.00	-7.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,465.33	36,854.00	1.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	59,241.12	60,215.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			95,706.45	97,069.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,181.44	23,340.00	15.7%
PERS		3201-3202	7,485.67	7,137.47	-4.7%
OASDI/Medicare/Alternative		3301-3302	10,895.73	12,298.00	12.9%
Health and Welfare Benefits		3401-3402	35,924.21	32,592.00	-9.3%
Unemployment Insurance		3501-3502	186.33	450.00	141.5%
Workers' Compensation		3601-3602	8,158.34	7,929.00	-2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,831.72	83,746.47	1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	26,817.74	10,000.00	-62.7%
Materials and Supplies		4300	25,616.66	90,939.20	255.0%
Noncapitalized Equipment		4400	18,929.10	10,000.00	-47.2%
TOTAL, BOOKS AND SUPPLIES			71,363.50	110,939.20	55.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,286.09	10,200.00	346.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,401.32	3,500.00	-35.2%
Professional/Consulting Services and Operating Expenditures		5800	95,058.07	68,867.98	-27.6%
Communications		5900	441.00	200.00	-54.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,186.48	82,767.98	-19.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,645.66	4,645.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,645.66	4,645.00	0.0%
TOTAL, EXPENDITURES			634,555.14	634,574.65	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	367,243.00	367,243.00	0.0%
3) Other State Revenue		8300-8599	81,826.00	78,824.00	-3.7%
4) Other Local Revenue		8600-8799	181,407.08	188,684.65	4.0%
5) TOTAL, REVENUES			630,476.08	634,751.65	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		518,282.35	515,002.18	-0.6%
2) Instruction - Related Services	2000-2999		106,888.54	110,108.47	3.0%
3) Pupil Services	3000-3999		4,738.59	4,819.00	1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,645.66	4,645.00	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			634,555.14	634,574.65	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,079.06)	177.00	-104.3%
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)			(4,079.06)	177.00	-104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,710.29	308,631.23	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,710.29	308,631.23	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,710.29	308,631.23	-1.3%
2) Ending Balance, June 30 (E + F1e)			308,631.23	308,808.23	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			118,638.39	121,540.39	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	189,992.84	187,267.84	-1.4%
Adult Education Program	0000	9780	189,992.84		
Adult Education Program	0000	9780		187,267.84	
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	118,638.39	121,540.39
Total, Restricted Balance		118,638.39	121,540.39

Fund 12 – Child Development Fund

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	457,448.06	631,032.00	37.9%
4) Other Local Revenue		8600-8799	36,567.11	500.00	-98.6%
5) TOTAL, REVENUES			494,015.17	631,532.00	27.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	56,048.19	53,117.00	-5.2%
2) Classified Salaries		2000-2999	230,264.02	313,940.73	36.3%
3) Employee Benefits		3000-3999	87,454.93	132,981.70	52.1%
4) Books and Supplies		4000-4999	25,172.12	80,725.98	220.7%
5) Services and Other Operating Expenditures		5000-5999	9,437.51	7,335.24	-22.3%
6) Capital Outlay		6000-6999	64,364.57	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	20,987.16	42,931.35	104.6%
9) TOTAL, EXPENDITURES			493,728.50	631,032.00	27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			286.67	500.00	74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			286.67	500.00	74.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,516.96	26,803.63	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,516.96	26,803.63	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,516.96	26,803.63	1.1%
2) Ending Balance, June 30 (E + F1e)			26,803.63	27,303.63	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,665.88	17,665.88	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	9,137.75	9,637.75	5.5%
Child Development Program	0000	9780	9,137.75		
Child Development Program	0000	9780		9,637.75	
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	33,069.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	656.00		
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	105,831.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	208.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			139,765.00		
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	12,126.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,835.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			112,961.37		
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)			26,803.63		

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	437,698.06	631,032.00	44.2%
All Other State Revenue	All Other	8590	19,750.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			457,448.06	631,032.00	37.9%
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	1,161.67	500.00	-57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	656.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	34,749.44	0.00	-100.0%
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			36,567.11	500.00	-98.6%
TOTAL, REVENUES			494,015.17	631,532.00	27.8%

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	56,048.19	53,117.00	-5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,048.19	53,117.00	-5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	125,517.28	178,964.79	42.6%
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	104,746.74	134,975.94	28.9%
TOTAL, CLASSIFIED SALARIES			230,264.02	313,940.73	36.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,832.86	16,611.00	243.7%
PERS		3201-3202	14,640.17	25,448.55	73.8%
OASDI/Medicare/Alternative		3301-3302	15,325.69	23,894.33	55.9%
Health and Welfare Benefits		3401-3402	46,243.01	59,593.00	28.9%
Unemployment Insurance		3501-3502	143.02	184.38	28.9%
Workers' Compensation		3601-3602	6,270.18	7,250.44	15.6%
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			87,454.93	132,981.70	52.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,194.51	0.00	-100.0%
Materials and Supplies		4300	17,854.89	79,206.51	343.6%
Noncapitalized Equipment		4400	2,122.72	1,519.47	-28.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,172.12	80,725.98	220.7%

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	511.25	1,031.47	101.8%
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	651.52	825.30	26.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,768.05	4,587.43	-32.2%
Professional/Consulting Services and Operating Expenditures		5800	1,215.40	717.19	-41.0%
Communications		5900	291.29	173.85	-40.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,437.51	7,335.24	-22.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,312.50	0.00	-100.0%
Equipment		6400	12,302.07	0.00	-100.0%
Equipment Replacement		6500	19,750.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			64,364.57	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,987.16	42,931.35	104.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,987.16	42,931.35	104.6%
TOTAL, EXPENDITURES			493,728.50	631,032.00	27.8%

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	457,448.06	631,032.00	37.9%
4) Other Local Revenue		8600-8799	36,567.11	500.00	-98.6%
5) TOTAL, REVENUES			494,015.17	631,532.00	27.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		330,939.51	521,431.65	57.6%
2) Instruction - Related Services	2000-2999		69,254.34	66,669.00	-3.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,987.16	42,931.35	104.6%
8) Plant Services	8000-8999		72,547.49	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			493,728.50	631,032.00	27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			286.67	500.00	74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			286.67	500.00	74.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,516.96	26,803.63	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,516.96	26,803.63	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,516.96	26,803.63	1.1%
2) Ending Balance, June 30 (E + F1e)			26,803.63	27,303.63	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,665.88	17,665.88	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	9,137.75	9,637.75	5.5%
Child Development Program	0000	9780	9,137.75		
Child Development Program	0000	9780		9,637.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6130	Child Development: Center-Based Reserve Account	17,665.88	17,665.88
Total, Restricted Balance		17,665.88	17,665.88

Fund 13 – Cafeteria Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,230,627.88	6,400,000.00	2.7%
3) Other State Revenue		8300-8599	482,138.93	525,000.00	8.9%
4) Other Local Revenue		8600-8799	1,288,320.27	1,045,000.00	-18.9%
5) TOTAL, REVENUES			8,001,087.08	7,970,000.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,936,344.61	2,095,036.53	8.2%
3) Employee Benefits		3000-3999	754,636.89	862,436.98	14.3%
4) Books and Supplies		4000-4999	3,978,290.28	3,803,000.00	-4.4%
5) Services and Other Operating Expenditures		5000-5999	272,162.35	362,189.81	33.1%
6) Capital Outlay		6000-6999	63,024.54	55,000.00	-12.7%
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	354,876.12	365,569.98	3.0%
9) TOTAL, EXPENDITURES			7,359,334.79	7,543,233.30	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			641,752.29	426,766.70	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			641,752.29	426,766.70	-33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,630,231.21	3,271,983.50	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,630,231.21	3,271,983.50	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,630,231.21	3,271,983.50	24.4%
2) Ending Balance, June 30 (E + F1e)			3,271,983.50	3,698,750.20	13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,796.14	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,101,123.48	3,546,686.32	14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	132,063.88	152,063.88	15.1%
Cafeteria Program	0000	9780	132,063.88		
Cafeteria Program	0000	9780		152,063.88	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,452,169.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	48,674.00		
b) in Banks		9120	34,261.31		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,083.76		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,118,991.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	30,705.97		
6) Stores		9320	38,796.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,724,682.25		
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	89,124.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	363,574.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			452,698.75		
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)			3,271,983.50		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,230,627.88	6,400,000.00	2.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,230,627.88	6,400,000.00	2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	482,138.93	525,000.00	8.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			482,138.93	525,000.00	8.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,191,306.82	1,000,000.00	-16.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,374.21	20,000.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,674.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,965.24	25,000.00	25.2%
TOTAL, OTHER LOCAL REVENUE			1,288,320.27	1,045,000.00	-18.9%
TOTAL, REVENUES			8,001,087.08	7,970,000.00	-0.4%

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	1,550,592.43	1,702,875.53	9.8%
Classified Supervisors' and Administrators' Salaries		2300	252,242.18	258,497.00	2.5%
Clerical, Technical and Office Salaries		2400	95,807.68	98,664.00	3.0%
Other Classified Salaries		2900	37,702.32	35,000.00	-7.2%
TOTAL, CLASSIFIED SALARIES			1,936,344.61	2,095,036.53	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	4,939.00	New
PERS		3201-3202	207,144.06	232,920.96	12.4%
OASDI/Medicare/Alternative		3301-3302	136,413.44	162,420.73	19.1%
Health and Welfare Benefits		3401-3402	359,590.28	408,133.00	13.5%
Unemployment Insurance		3501-3502	801.26	3,376.15	321.4%
Workers' Compensation		3601-3602	42,465.37	42,147.14	-0.7%
OPEB, Allocated		3701-3702	8,222.48	8,500.00	3.4%
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			754,636.89	862,436.98	14.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	272,502.17	268,000.00	-1.7%
Noncapitalized Equipment		4400	34,837.26	35,000.00	0.5%
Food		4700	3,670,950.85	3,500,000.00	-4.7%
TOTAL, BOOKS AND SUPPLIES			3,978,290.28	3,803,000.00	-4.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,397.50	5,500.00	1.9%
Dues and Memberships		5300	65.00	1,700.00	2990.9%
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	191,122.97	223,223.28	16.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(58,684.41)	(36,695.47)	-37.5%
Professional/Consulting Services and Operating Expenditures		5800	128,559.92	161,212.00	25.4%
Communications		5900	5,711.37	7,250.00	26.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,162.35	362,189.81	33.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	63,024.54	55,000.00	-12.7%
TOTAL, CAPITAL OUTLAY			63,024.54	55,000.00	-12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	354,876.12	365,569.98	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			354,876.12	365,569.98	3.0%
TOTAL, EXPENDITURES			7,359,334.79	7,543,233.30	2.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,230,627.88	6,400,000.00	2.7%
3) Other State Revenue		8300-8599	482,138.93	525,000.00	8.9%
4) Other Local Revenue		8600-8799	1,288,320.27	1,045,000.00	-18.9%
5) TOTAL, REVENUES			8,001,087.08	7,970,000.00	-0.4%
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		7,004,458.67	7,177,663.32	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		354,876.12	365,569.98	3.0%
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			7,359,334.79	7,543,233.30	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			641,752.29	426,766.70	-33.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			641,752.29	426,766.70	-33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,630,231.21	3,271,983.50	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,630,231.21	3,271,983.50	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,630,231.21	3,271,983.50	24.4%
2) Ending Balance, June 30 (E + F1e)			3,271,983.50	3,698,750.20	13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,796.14	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,101,123.48	3,546,686.32	14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	132,063.88	152,063.88	15.1%
Cafeteria Program	0000	9780	132,063.88		
Cafeteria Program	0000	9780		152,063.88	
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, Schc	3,101,123.48	3,546,686.32
Total, Restricted Balance		3,101,123.48	3,546,686.32

**Fund 14 – Deferred Maintenance
Fund**

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	137.08	50.00	-63.5%
5) TOTAL, REVENUES			137.08	50.00	-63.5%
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)			137.08	50.00	-63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137.08	50.00	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,212.24	4,349.32	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,212.24	4,349.32	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,212.24	4,349.32	3.3%
2) Ending Balance, June 30 (E + F1e)			4,349.32	4,399.32	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	4,349.32	4,399.32	1.1%
Deferred Maintenance Projects	0000	9780	4,349.32		
Deferred Maintenance Projects	0000	9780		4,399.32	
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	4,251.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	84.00		
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	13.69		
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			4,349.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			4,349.32		

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	53.08	50.00	-5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	84.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137.08	50.00	-63.5%
TOTAL, REVENUES			137.08	50.00	-63.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	137.08	50.00	-63.5%
5) TOTAL, REVENUES			137.08	50.00	-63.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			137.08	50.00	-63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137.08	50.00	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,212.24	4,349.32	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,212.24	4,349.32	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,212.24	4,349.32	3.3%
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	4,349.32	4,399.32	1.1%
Deferred Maintenance Projects	0000	9780	4,349.32		
Deferred Maintenance Projects	0000	9780		4,399.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 17 – Special Reserve Fund
For Other Than Capital Outlay
Projects**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,101.24	500.00	-76.2%
5) TOTAL, REVENUES			2,101.24	500.00	-76.2%
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)			2,101.24	500.00	-76.2%
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 Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,101.24	500.00	-76.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,400.34	66,501.58	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,400.34	66,501.58	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,400.34	66,501.58	3.3%
2) Ending Balance, June 30 (E + F1e)			66,501.58	67,001.58	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	66,501.58	67,001.58	0.8%
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	65,002.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,290.00		
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	209.03		
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			66,501.58		
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)			66,501.58		

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

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	811.24	500.00	-38.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,290.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,101.24	500.00	-76.2%
TOTAL, REVENUES			2,101.24	500.00	-76.2%

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	2,101.24	500.00	-76.2%
5) TOTAL, REVENUES			2,101.24	500.00	-76.2%
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)			2,101.24	500.00	-76.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,101.24	500.00	-76.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,400.34	66,501.58	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,400.34	66,501.58	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,400.34	66,501.58	3.3%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	66,501.58	67,001.58	0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

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	(126,695.20)	(32,116.00)	-74.7%
5) TOTAL, REVENUES			(126,695.20)	(32,116.00)	-74.7%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	370,282.01	233,806.99	-36.9%
6) Capital Outlay		6000-6999	803,568.13	5,150,128.66	540.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,733,500.00	2,187,739.10	-91.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,907,350.14	7,571,674.75	-71.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,034,045.34)	(7,603,790.75)	-71.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,118,312.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,118,312.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	26,064,784.95	7,497,870.60	-71.2%
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			26,064,784.95	7,497,870.60	-71.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(969,260.39)	(106,920.15)	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,327,968.80	358,708.41	-73.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,327,968.80	358,708.41	-73.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,327,968.80	358,708.41	-73.0%
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		9760	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	358,708.41	252,788.26	-29.5%
Building Fund Projects	0000	9780	358,708.41		
Building Fund Projects	0000	9780		252,788.26	
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	1,658,286.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	32,916.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,116.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(424.64)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,692,895.32		
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	215,874.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,118,312.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,334,186.91		
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)			358,708.41		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,518.15	800.00	-90.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(329,046.00)	(32,916.00)	-90.0%
Other Local Revenue					
All Other Local Revenue		8699	193,832.65	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(126,695.20)	(32,116.00)	-74.7%
TOTAL, REVENUES			(126,695.20)	(32,116.00)	-74.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	356,047.99	233,806.99	-34.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			370,282.01	233,806.99	-36.9%
CAPITAL OUTLAY					
Land		6100	0.00	40,000.00	New
Land Improvements		6170	270,795.81	11,301.33	-95.8%
Buildings and Improvements of Buildings		6200	532,772.32	4,997,489.42	838.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	101,337.91	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			803,568.13	5,150,128.66	540.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,093,500.00	0.00	-100.0%
Other Debt Service - Principal		7439	24,640,000.00	2,187,739.10	-91.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,733,500.00	2,187,739.10	-91.6%
TOTAL, EXPENDITURES			26,907,350.14	7,571,674.75	-71.9%

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	1,118,312.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,118,312.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,118,312.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,118,312.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	22,665,000.00	7,497,870.60	-66.9%
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	3,399,784.95	0.00	-100.0%
(c) TOTAL, SOURCES			26,064,784.95	7,497,870.60	-71.2%
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)			26,064,784.95	7,497,870.60	-71.2%

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	(126,695.20)	(32,116.00)	-74.7%
5) TOTAL, REVENUES			(126,695.20)	(32,116.00)	-74.7%
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		842,565.19	5,150,128.66	511.2%
9) Other Outgo	9000-9999	Except 7600-7699	26,064,784.95	2,421,546.09	-90.7%
10) TOTAL, EXPENDITURES			26,907,350.14	7,571,674.75	-71.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,034,045.34)	(7,603,790.75)	-71.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,118,312.00	0.00	0.0%
b) Transfers Out		7600-7629	1,118,312.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	26,064,784.95	7,497,870.60	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			26,064,784.95	7,497,870.60	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)			(969,260.39)	(105,920.15)	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,327,968.80	358,708.41	-73.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,327,968.80	358,708.41	-73.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,327,968.80	358,708.41	-73.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			358,708.41	252,788.26	-29.5%
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	358,708.41	252,788.26	-29.5%
Building Fund Projects	0000	9780	358,708.41		
Building Fund Projects	0000	9780		252,788.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,811,528.37	1,245,680.29	-55.7%
5) TOTAL, REVENUES			2,811,528.37	1,245,680.29	-55.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,170.32	148,659.00	33.7%
3) Employee Benefits		3000-3999	40,067.97	55,185.00	37.7%
4) Books and Supplies		4000-4999	51,711.16	229,723.41	344.2%
5) Services and Other Operating Expenditures		5000-5999	87,770.62	4,634,363.16	5180.1%
6) Capital Outlay		6000-6999	2,290,116.12	1,043,128.42	-54.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,053.10	360,954.80	848.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,618,889.29	6,472,013.79	147.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			192,639.08	(5,226,333.50)	-2813.0%
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	1,733,071.86	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,733,071.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,925,710.94	(5,226,333.50)	-371.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,634,315.18	8,560,026.12	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,634,315.18	8,560,026.12	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,634,315.18	8,560,026.12	29.0%
2) Ending Balance, June 30 (E + F1e)			8,560,026.12	3,333,692.62	-61.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	8,560,026.12	3,333,692.62	-61.1%
Reserve for Certificate of Participation	0000	9780	4,572,600.20		
Capital Facilities Projects	0000	9780	3,987,425.92		
Capital Facilities Projects	0000	9780		3,333,692.62	
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	3,983,826.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	79,077.00		
b) In Banks		9120	0.00		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	4,591,888.45		
e) collections awaiting deposit		9140	9,836.80		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,154.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	504.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,676,287.80		
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	113,496.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,764.80		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			116,261.68		
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)			8,560,026.12		

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	96,570.38	20,000.00	-79.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	79,077.00	(79,077.00)	-200.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,635,783.91	1,304,757.29	-50.5%
Other Local Revenue					
All Other Local Revenue					
		8699	97.08	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,811,528.37	1,245,680.29	-55.7%
TOTAL, REVENUES			2,811,528.37	1,245,680.29	-55.7%

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	93,806.32	105,578.00	12.5%
Clerical, Technical and Office Salaries		2400	17,364.00	43,081.00	148.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			111,170.32	148,659.00	33.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,486.96	17,499.00	40.1%
OASDI/Medicare/Alternative		3301-3302	8,166.88	11,373.00	39.4%
Health and Welfare Benefits		3401-3402	16,934.04	23,312.00	37.7%
Unemployment Insurance		3501-3502	55.50	75.00	35.1%
Workers' Compensation		3601-3602	2,434.59	2,926.00	20.2%
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			40,067.97	55,185.00	37.7%
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	45,665.06	206,202.42	351.6%
Noncapitalized Equipment		4400	6,046.10	23,520.99	289.0%
TOTAL, BOOKS AND SUPPLIES			51,711.16	229,723.41	344.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	87,770.62	4,634,363.16	5180.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,770.62	4,634,363.16	5180.1%
CAPITAL OUTLAY					
Land		6100	0.00	2,470.00	New
Land Improvements		6170	14,738.62	194,278.59	1218.2%
Buildings and Improvements of Buildings		6200	2,253,644.69	561,608.57	-75.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,732.81	284,771.26	1210.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,290,116.12	1,043,128.42	-54.5%
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					
Debt Service - Interest		7438	38,053.10	5,460.58	-85.7%
Other Debt Service - Principal		7439	0.00	355,494.22	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,053.10	360,954.80	848.6%
TOTAL, EXPENDITURES			2,618,889.29	6,472,013.79	147.1%

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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,733,071.86	0.00	-100.0%
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			1,733,071.86	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,733,071.86	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,811,528.37	1,245,680.29	-55.7%
5) TOTAL, REVENUES			2,811,528.37	1,245,680.29	-55.7%
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		164,163.29	203,844.00	32.2%
8) Plant Services	8000-8999		2,426,672.90	5,907,214.99	143.4%
9) Other Outgo	9000-9999	Except 7600-7699	38,053.10	360,954.80	848.6%
10) TOTAL, EXPENDITURES			2,618,889.29	6,472,013.79	147.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			192,639.08	(5,226,333.50)	-2813.0%
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	1,733,071.86	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,733,071.86	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)			1,925,710.94	(5,226,333.50)	-371.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,634,315.18	8,560,026.12	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,634,315.18	8,560,026.12	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,634,315.18	8,560,026.12	29.0%
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)					
Reserve for Certificate of Participation	0000	9780	4,572,600.20		
Capital Facilities Projects	0000	9780	3,987,425.92		
Capital Facilities Projects	0000	9780		3,333,692.62	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 35 – County Schools
Facilities Fund**

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	1,726.76	500.00	-71.0%
5) TOTAL, REVENUES			1,726.76	500.00	-71.0%
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)			1,726.76	500.00	-71.0%
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)			1,726.76	500.00	-71.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,930.78	54,657.54	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,930.78	54,657.54	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,930.78	54,657.54	3.3%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	54,657.54	55,157.54	0.9%
Capital Facilities Projects	0000	9780	54,657.54		
Capital Facilities Projects	0000	9780		55,157.54	
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	53,425.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,060.00		
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	0.16		
3) Accounts Receivable		9200	171.77		
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			54,657.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			54,657.54		

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	666.76	500.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,060.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,726.76	500.00	-71.0%
TOTAL, REVENUES			1,726.76	500.00	-71.0%

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

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

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

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

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	1,726.76	500.00	-71.0%
5) TOTAL, REVENUES			1,726.76	500.00	-71.0%
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)			1,726.76	500.00	-71.0%
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)			1,726.76	500.00	-71.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,930.78	54,657.54	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,930.78	54,657.54	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,930.78	54,657.54	3.3%
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		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	54,657.54	55,157.54	0.9%
Capital Facilities Projects	0000	9780	54,657.54		
Capital Facilities Projects	0000	9780		55,157.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 51 – Bond Interest and
Redemption Fund**

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	100,265.24	65,000.00	-35.2%
4) Other Local Revenue		8600-8799	6,309,951.58	6,077,674.47	-3.7%
5) TOTAL, REVENUES			6,410,216.82	6,142,674.47	-4.2%
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	6,656,434.41	6,681,500.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,656,434.41	6,681,500.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(246,217.59)	(538,825.53)	118.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(246,217.59)	(538,825.53)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,527,620.27	3,281,402.68	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,527,620.27	3,281,402.68	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,527,620.27	3,281,402.68	-7.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,281,402.68	2,742,577.15	-16.4%
General Obligation Bond Payments	0000	9780	3,281,402.68		
General Obligation Bond Payments	0000	9780		2,742,577.15	
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	3,208,073.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	63,679.00		
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	9,649.91		
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			3,281,402.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			3,281,402.68		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	100,265.24	65,000.00	-35.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,265.24	65,000.00	-35.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,076,231.80	6,004,283.47	-1.2%
Unsecured Roll		8612	94,698.84	103,000.00	8.8%
Prior Years' Taxes		8613	8,255.19	8,700.00	5.4%
Supplemental Taxes		8614	42,446.37	9,500.00	-77.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	24,640.38	15,870.00	-35.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	63,679.00	(63,679.00)	-200.0%
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			6,309,951.58	6,077,674.47	-3.7%
TOTAL, REVENUES			6,410,216.82	6,142,674.47	-4.2%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	2,585,000.00	1,897,726.60	-26.6%
Bond Interest and Other Service Charges		7434	4,071,434.41	4,783,773.40	17.5%
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)			6,656,434.41	6,681,500.00	0.4%
TOTAL, EXPENDITURES			6,656,434.41	6,681,500.00	0.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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	100,265.24	65,000.00	-35.2%
4) Other Local Revenue		8600-8799	6,309,951.58	6,077,674.47	-3.7%
5) TOTAL, REVENUES			6,410,216.82	6,142,674.47	-4.2%
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	6,656,434.41	6,681,500.00	0.4%
10) TOTAL, EXPENDITURES			6,656,434.41	6,681,500.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(246,217.59)	(538,825.53)	118.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
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)			(246,217.59)	(538,825.53)	118.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,527,620.27	3,281,402.68	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,527,620.27	3,281,402.68	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,527,620.27	3,281,402.68	-7.0%
2) Ending Balance, June 30 (E + F1e)			3,281,402.68	2,742,577.15	-16.4%
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	3,281,402.68	2,742,577.15	-16.4%
General Obligation Bond Payments	0000	9780	3,281,402.68		
General Obligation Bond Payments	0000	9780		2,742,577.15	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

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	647,457.63	509,080.00	-21.4%
5) TOTAL, REVENUES			647,457.63	509,080.00	-21.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	297,462.65	311,358.00	4.7%
3) Employee Benefits		3000-3999	136,627.94	144,851.00	6.0%
4) Books and Supplies		4000-4999	11,394.80	18,000.00	58.0%
5) Services and Other Operating Expenses		5000-5999	40,518.85	33,888.65	-16.4%
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			486,004.24	508,097.65	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			161,453.39	982.35	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,761.19	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,761.19)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			155,692.20	982.35	-99.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	223,234.31	378,926.51	69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,234.31	378,926.51	69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			223,234.31	378,926.51	69.7%
2) Ending Net Position, June 30 (E + F1e)			378,926.51	379,908.86	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	378,926.51	379,908.86	0.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	388,338.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,708.00		
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	4,993.75		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,470.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,701.06		
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			410,211.52		
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	12,201.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,083.93		
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			31,285.01		
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)			378,926.51		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,924.22	2,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,708.00	(7,708.00)	-200.0%
Fees and Contracts					
All Other Fees and Contracts		8689	37,809.66	34,628.00	-8.4%
Other Local Revenue					
All Other Local Revenue		8699	598,016.75	480,160.00	-19.7%
TOTAL, OTHER LOCAL REVENUE			647,457.63	509,080.00	-21.4%
TOTAL, REVENUES			647,457.63	509,080.00	-21.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	11,525.24	11,258.00	-2.3%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	206,721.26	205,361.00	-0.7%
Clerical, Technical and Office Salaries		2400	5,660.05	10,000.00	76.7%
Other Classified Salaries		2900	73,556.10	84,739.00	15.2%
TOTAL, CLASSIFIED SALARIES			297,462.65	311,358.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	185.32	2,664.00	1337.5%
PERS		3201-3202	29,810.33	33,793.00	13.4%
OASDI/Medicare/Alternative		3301-3302	21,074.04	23,571.00	11.8%
Health and Welfare Benefits		3401-3402	78,894.97	78,843.00	-0.1%
Unemployment Insurance		3501-3502	148.86	148.00	-0.6%
Workers' Compensation		3601-3602	6,514.42	5,832.00	-10.5%
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			136,627.94	144,851.00	6.0%
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	10,681.28	12,281.96	15.0%
Noncapitalized Equipment		4400	713.52	5,718.04	701.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,394.80	18,000.00	58.0%

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	1,226.81	1,364.93	11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,459.85	28,362.12	-15.2%
Professional/Consulting Services and Operating Expenditures		5800	4,547.49	2,080.80	-54.2%
Communications		5900	1,284.70	2,080.80	62.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			40,518.85	33,888.65	-16.4%
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)					
Other Transfers Out					
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			486,004.24	508,097.85	4.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	5,761.19	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,761.19	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,761.19)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	647,457.63	509,080.00	-21.4%
5) TOTAL, REVENUES			647,457.63	509,080.00	-21.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		486,004.24	508,097.65	4.5%
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			486,004.24	508,097.65	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			161,453.39	982.35	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,761.19	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			(5,761.19)	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)			155,692.20	982.35	-99.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	223,234.31	378,926.51	69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,234.31	378,926.51	69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			223,234.31	378,926.51	69.7%
2) Ending Net Position, June 30 (E + F1e)			378,926.51	379,908.86	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	378,926.51	379,908.86	0.3%

Fund 67 – Self Insurance Fund

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	18,299,791.43	18,257,638.00	-0.2%
5) TOTAL, REVENUES			18,299,791.43	18,257,638.00	-0.2%
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	95,710.20	106,846.00	11.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,537,039.31	17,425,000.00	-0.6%
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			17,632,749.51	17,531,846.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			667,041.92	725,792.00	8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			667,041.92	725,792.00	8.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	667,041.92	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	667,041.92	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	667,041.92	New
2) Ending Net Position, June 30 (E + F1e)			667,041.92	1,392,833.92	108.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	667,041.92	1,392,833.92	108.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,579,984.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	31,362.00		
b) in Banks		9120	790,132.57		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	298,136.83		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,270.08		
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			2,704,886.04		
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	2,032,306.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,538.03		
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			2,037,844.12		
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)			667,041.92		

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	11,831.06	9,000.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,362.00	(31,362.00)	-200.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,250,170.63	17,080,000.00	5.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,006,427.74	1,200,000.00	-40.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,299,791.43	18,257,638.00	-0.2%
TOTAL, REVENUES			18,299,791.43	18,257,638.00	-0.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,710.20	106,846.00	11.6%
TOTAL, EMPLOYEE BENEFITS			95,710.20	106,846.00	11.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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 - Interfund		5750	4,420.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,532,618.81	17,425,000.00	-0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,537,039.31	17,425,000.00	-0.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,632,749.51	17,531,846.00	-0.6%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,299,791.43	18,257,638.00	-0.2%
5) TOTAL, REVENUES			18,299,791.43	18,257,638.00	-0.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,632,749.51	17,531,846.00	-0.6%
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			17,632,749.51	17,531,846.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			667,041.92	725,792.00	8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			667,041.92	725,792.00	8.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	667,041.92	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	667,041.92	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	667,041.92	New
2) Ending Net Position, June 30 (E + F1e)			667,041.92	1,392,833.92	108.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	667,041.92	1,392,833.92	108.8%

Miscellaneous Forms

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)	14,810.84	14,771.68	14,822.45	14,981.37	14,981.37	14,981.37
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,810.84	14,771.68	14,822.45	14,981.37	14,981.37	14,981.37
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	2.51	3.72	2.51	2.51	2.51	2.51
b. Special Education-Special Day Class	93.66	93.44	93.66	93.66	93.66	93.66
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	5.86	5.86	5.86	5.86	5.86	5.86
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)	102.03	103.02	102.03	102.03	102.03	102.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	14,912.87	14,874.70	14,924.48	15,083.40	15,083.40	15,083.40
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,768,991.00		17,768,991.00			17,768,991.00
Work in Progress	8,569,570.32		8,569,570.32	11,081,228.46	994,225.14	18,656,573.64
Total capital assets not being depreciated	26,338,561.32	0.00	26,338,561.32	11,081,228.46	994,225.14	36,425,564.64
Capital assets being depreciated:						
Land Improvements	38,464,580.54		38,464,580.54	165,080.41		38,629,660.95
Buildings	203,143,406.95		203,143,406.95	1,952,632.05		205,096,039.00
Equipment	12,811,888.91		12,811,888.91	2,727,783.84	35,312.62	15,504,360.13
Total capital assets being depreciated	254,419,876.40	0.00	254,419,876.40	4,845,496.30	35,312.62	259,230,060.08
Accumulated Depreciation for:						
Land Improvements	(3,732,097.06)		(3,732,097.06)	(1,224,813.96)		(4,956,911.02)
Buildings	(55,529,725.67)		(55,529,725.67)	(4,791,226.31)		(60,320,951.98)
Equipment	(7,629,256.28)		(7,629,256.28)	(1,081,114.98)	(32,034.19)	(8,678,337.07)
Total accumulated depreciation	(66,891,079.01)	0.00	(66,891,079.01)	(7,097,155.25)	(32,034.19)	(73,956,200.07)
Total capital assets being depreciated, net	187,528,797.39	0.00	187,528,797.39	(2,251,658.95)	3,278.43	185,273,860.01
Governmental activity capital assets, net	213,867,358.71	0.00	213,867,358.71	8,829,569.51	997,503.57	221,699,424.65
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

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	53,954,162.28	301	9,033.33	303	53,945,128.95	305	193,994.15	207,572.73	307	53,737,556.22	309
2000 - Classified Salaries	16,997,036.71	311	442,493.40	313	16,554,543.31	315	2,313,552.69	2,313,552.69	317	14,240,990.62	319
3000 - Employee Benefits (Excluding 3800)	23,606,818.86	321	1,652,796.41	323	21,954,022.45	325	1,156,807.85	1,158,197.38	327	20,795,825.07	329
4000 - Books, Supplies Equip Replace. (6500)	7,685,899.16	331	255,791.46	333	7,430,107.70	335	1,464,705.16	2,566,295.50	337	4,863,812.20	339
5000 - Services... & 7300 - Indirect Costs	11,650,642.52	341	12,650.57	343	11,637,991.95	345	232,793.15	693,081.12	347	10,944,910.83	349
TOTAL					111,521,794.36	365			TOTAL	104,583,094.94	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	42,399,272.96 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,383,681.64 380
3. STRS.		3101 & 3102	3,453,008.18 382
4. PERS.		3201 & 3202	165,448.82 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	782,799.39 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	7,554,611.94 385
7. Unemployment Insurance.		3501 & 3502	19,897.40 390
8. Workers' Compensation Insurance.		3601 & 3602	990,996.95 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			57,749,717.28 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			120,128.28
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			2,166.10 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			57,629,589.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.10%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.10%
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).	104,583,094.94
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	97,089,294.60	(4.00)	97,089,290.60	24,010,304.00	2,585,000.00	118,514,594.60	3,065,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,795,000.00		27,795,000.00		1,335,000.00	26,460,000.00	1,395,000.00
Capital Leases Payable			0.00	3,396,590.00	313,720.00	3,082,870.00	725,419.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	858,944.00	1,052,913.00	1,911,857.00	10,224,785.00	359,692.00	11,776,950.00	319,862.00
Net OPEB Obligation	9,995,332.00		9,995,332.00	3,261,194.00	1,814,242.00	11,442,284.00	
Compensated Absences Payable	830,295.55	(2.00)	830,293.55	54,107.00	211,671.00	672,729.55	
Governmental activities long-term liabilities	136,568,866.15	1,052,907.00	137,621,773.15	40,946,980.00	6,619,325.00	171,949,428.15	5,505,281.00
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
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			986,733.61			1,097,749.72
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)			986,733.61			1,097,749.72
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	86,248,607.00		86,248,607.00	101,176,164.98		101,176,164.98
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(118,435.29)		(118,435.29)	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)	86,130,171.71	0.00	86,130,171.71	101,176,164.98	0.00	101,176,164.98
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	119,255,655.59		119,255,655.59	129,676,876.18		129,676,876.18
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	814,431.43		814,431.43	175,000.00		175,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			92,782,364.65			99,746,816.77
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0227			1.0114
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			99,746,816.77			100,651,897.44
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			11,071,141.26			11,055,982.00
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)			1,789,544.40			1,810,008.00
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			86,130,171.71			90,693,665.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			86,130,171.71			90,693,665.16
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])			668,380.50			137,497.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			11,739,521.76			11,193,479.53
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)			86,130,171.71			90,556,167.63
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			11,739,521.76			
b. State Subventions (Line D8)			86,130,171.71			
c. Less: Excluded Appropriations (Line C23)			986,733.61			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			96,882,959.86			

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) 3,277,481.85
- 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) 89,768,896.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,615,770.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	956,695.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	54,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	30,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	533,161.45
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)	866.88
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,190,694.30
9. Carry-Forward Adjustment (Part IV, Line F)	1,352,635.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,543,329.39

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,098,714.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,101,728.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	12,234,736.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,153,788.90
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	305,415.94
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)	604,679.45
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)	224,533.62
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,074,001.66
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)	22,883.12
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)	629,909.48
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	400,193.85
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,941,434.13
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)	113,792,019.13

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)

6.32%

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)

7.51%

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>7,190,694.30</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>10,850.57</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.14%) times Part III, Line B18); zero if negative	<u>1,352,635.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,352,635.09</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,352,635.09</u>

Approved indirect cost rate: 5.14%
Highest rate used in any program: 5.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,312,133.65	170,243.67	5.14%
01	3025	23,289.84	1,197.10	5.14%
01	3060	39,954.73	768.67	1.92%
01	3061	18,641.88	958.19	5.14%
01	3310	2,266,745.73	116,510.73	5.14%
01	3550	112,616.10	5,630.81	5.00%
01	4035	301,338.47	15,488.80	5.14%
01	4036	17,120.03	879.97	5.14%
01	4201	16,831.62	865.15	5.14%
01	4203	217,439.91	4,348.80	2.00%
01	5640	151,238.52	7,773.66	5.14%
01	6230	16,412.50	843.60	5.14%
01	6500	7,123,953.67	355,042.07	4.98%
01	7090	537,490.06	16,124.70	3.00%
01	7091	111,901.66	3,357.05	3.00%
01	7400	283,925.97	14,593.79	5.14%
01	9010	1,694,576.96	33,183.20	1.96%
11	3555	92,913.34	4,645.66	5.00%
12	6105	408,376.77	20,987.16	5.14%
13	5310	6,941,434.13	354,876.12	5.11%

Unaudited Actuals
2013-14 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		162,138.54	162,138.54
2. State Lottery Revenue	8560	2,033,835.41		554,840.71	2,588,676.12
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,860,154.22)	1,860,154.22		0.00
6. Total Available (Sum Lines A1 through A5)		173,681.19	1,860,154.22	716,979.25	2,750,814.66
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	152,455.62	1,665,162.81		1,817,618.43
2. Classified Salaries	2000-2999	2,672.35	194,991.41		197,663.76
3. Employee Benefits	3000-3999	18,553.22			18,553.22
4. Books and Supplies	4000-4999	0.00		423,701.29	423,701.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			40,000.00	40,000.00
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)		173,681.19	1,860,154.22	463,701.29	2,497,536.70
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	253,277.96	253,277.96
D. COMMENTS:					
Duplication cost for core instructional materials					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	129,946,098.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,358,547.53
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	305,415.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	11,681,785.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,301,755.96
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,118,312.00
6. All Other Financing Uses	All	9100 9200	7699 7851	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	358,015.45
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)				16,765,284.37
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)				105,822,267.07
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				105,822,267.07

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)		14,771.68
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		14,771.68
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,163.86
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.)	98,745,634.68	6,818.39
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)	98,745,634.68	6,818.39
B. Required effort (Line A.2 times 90%)	88,871,071.21	6,136.55
C. Current year expenditures (Line I.G and Line II.D)	105,822,267.07	7,163.86
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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	72,097,899.37	15,080,766.92	87,178,666.29	5,739,394.23	92,918,060.52	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	757,151.88	183,533.36	940,685.24	61,929.87	1,002,615.11	
3300	Independent Study Centers	1,167,255.86	216,138.20	1,383,394.06	91,075.54	1,474,469.60	
3400	Opportunity Schools	286,030.91	77,349.75	363,380.66	23,923.11	387,303.77	
3550	Community Day Schools	703,469.70	164,127.00	867,596.70	57,118.10	924,714.80	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	200,691.27	2,356.87	203,048.14	13,367.64	216,415.78	
4110	Regular Education, Adult	377,283.15	0.00	377,283.15	24,838.38	402,121.53	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	35,087.27	0.00	35,087.27	2,309.97	37,397.24	
5000-5999	Special Education	12,258,273.75	1,467,133.57	13,725,407.32	903,610.10	14,629,017.42	
6000	Regional Occupational Ctr/Prg (ROCC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	358,015.45	0.00	358,015.45	23,569.89	381,585.34	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	305,415.94	0.00	305,415.94	20,107.01	325,522.95	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
	Food Services				2,801.30	2,801.30	
	Enterprise				0.00	0.00	
	Facilities Acquisition & Construction				11,114,179.70	11,114,179.70	
	Other Outgo				5,337,259.42	5,337,259.42	
Other Funds							
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		607,786.21	607,786.21	565,357.19	1,173,143.40	
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(380,508.94)	(380,508.94)	
	Total General Fund and Charter Schools Funds Expenditures	88,546,574.55	17,799,191.88	106,345,766.43	7,146,092.09	129,946,098.94	

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

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Auxiliary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
Instructional Goals	(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)	(Functions 8100-8400)	(Function 8700)		
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	54,625,981.94	1,996,325.81	135,703.12	5,998,575.95	4,409,762.77	3,758,795.39	1,169,031.09			3,813.30	0.00	72,097,899.37
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	611,873.65	0.00	361.43	107,312.03	37,602.77	0.00	0.00			0.00	0.00	757,151.88
3300	Independent Study Centers	843,777.65	0.00	0.00	233,448.33	90,032.88	0.00	0.00			0.00	0.00	1,167,258.86
3400	Opportunity Schools	200,486.35	0.00	0.00	47,941.82	37,602.74	0.00	0.00			0.00	0.00	286,030.91
3550	Community Day Schools	559,450.00	0.00	0.00	118,154.52	25,865.18	0.00	0.00			0.00	0.00	703,469.70
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	180,886.30	0.00	0.00	110.40	0.00	0.00	0.00			19,994.57	0.00	200,991.27
4110	Regular Education, Adult	107,755.46	66,699.87	0.00	202,827.82	0.00	0.00	0.00			0.00	0.00	377,283.15
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	12,243.26	0.00	1,284.01	0.00	21,560.00	0.00	0.00			0.00	0.00	35,087.27
5000-5999	Special Education	8,169,093.08	202,947.27	0.00	565,104.83	2,604,826.01	716,302.56	0.00			0.00	0.00	12,258,273.75
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	140,946.93	152,452.55	0.00	64,615.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	358,015.45
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
* 8100	Community Services		0.00	0.00	0.00	0.00	0.00	305,415.94	0.00	0.00	0.00	0.00	305,415.94
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		65,452,195.62	2,418,425.50	137,348.56	7,338,088.67	7,227,252.35	4,475,007.95	1,169,031.09	305,415.94	0.00	23,807.87	0.00	88,546,574.55

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,481,690.67	12,598,318.80	757.45	15,080,766.92
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	28,282.45	155,250.91	0.00	183,533.36
3300	Independent Study Centers	41,480.92	174,657.28	0.00	216,138.20
3400	Opportunity Schools	9,427.48	67,922.27	0.00	77,349.75
3550	Community Day Schools	28,282.45	135,844.55	0.00	164,127.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	2,356.87	0.00	0.00	2,356.87
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)	322,137.09	1,144,975.48	21.00	1,467,133.57
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		97,031.82		97,031.82
--	Child Development (Fund 12)	0.00	97,031.82	0.00	97,031.82
--	Cafeteria (Funds 13 and 61)		413,722.57		413,722.57
Total Allocated Support Costs		2,913,657.93	14,884,755.50	778.45	17,799,191.88

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)	634,679.45
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	54,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,853,378.04
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	984,343.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,526,601.03
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	88,546,574.55
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,799,191.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	106,345,766.43
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	629,909.48
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	408,376.77
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,941,434.13
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,979,720.38
D. Total Direct Charged and Allocated Costs (B3 + C5)		114,325,486.81
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.58%

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)	2,801.30				2,801.30
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			11,114,179.70		11,114,179.70
Other Outgo (Objects 1000-7999)				5,337,259.42	5,337,259.42
Total Other Costs	2,801.30	0.00	11,114,179.70	5,337,259.42	16,454,240.42

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,095,015.54	1,103,526.39	9,323.90	705,792.12	14,861,005.51	23,750.00	778.45	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	526.48	526.48	526.48	526.48	648.00	648.00	5,627.00	
3100 Alternative Schools								
3200 Continuation Schools	6.00	6.00	6.00	6.00	8.00			
3300 Independent Study Centers	8.80	8.80	8.80	8.80	9.00			
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.50			
3550 Community Day Schools	6.00	6.00	6.00	6.00	7.00			
3700 Specialized Secondary Programs								
3800 Vocational Education	0.50	0.50	0.50	0.50				
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)	68.34	68.34	68.34	68.34	59.00		156.00	
6000 R0CP								
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)					5.00			
-- Child Development (Fund 12)					5.00			
-- Cafeteria (Funds 13 & 61)					21.28	21.28		
C. Total Allocation Factors	618.12	618.12	618.12	618.12	765.78	669.28	5,783.00	

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				
01 GENERAL FUND								
Expenditure Detail	8,634.69	0.00	0.00	(389,508.94)				
Other Sources/Uses Detail					1,124,073.19	1,118,312.00		
Fund Reconciliation							1,606,399.95	21,229.26
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,401.32	0.00	4,645.66	0.00	0.00	0.00		
Other Sources/Uses Detail							12,267.90	25,025.68
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,768.05	0.00	20,987.16	0.00	0.00	0.00		
Other Sources/Uses Detail							208.37	100,835.19
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(58,684.41)	354,876.12	0.00	0.00	0.00		
Other Sources/Uses Detail							30,705.97	363,574.23
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			1,118,312.00	1,118,312.00		
Other Sources/Uses Detail							(424.54)	1,118,312.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							504.41	2,764.80
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
67 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

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 6750	Transfers Out 6750	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	33,459.85	0.00						
Other Sources/Uses Detail					0.00	5,761.19		
Fund Reconciliation							6,701.06	19,083.93
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,420.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,538.03
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	58,684.41	(58,684.41)	380,508.94	(380,508.94)	2,242,385.19	2,242,385.19	1,656,363.12	1,656,363.12

Unaudited Actuals
Special Education Maintenance of Effort
2013-14 Actual vs. 2012-13 Actual Comparison
2013-14 Expenditures by LEA (LE-CY)

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										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,314,327.65	0.00	162,000.96	0.00	159,285.61	489,425.40	4,313,046.07		6,438,085.69
2000-2999	Classified Salaries	456,956.17	0.00	0.00	0.00	112,137.43	391,247.53	1,173,055.85		2,133,396.98
3000-3999	Employee Benefits	597,608.64	0.00	40,946.31	0.00	93,031.99	319,361.61	1,764,202.44		2,815,150.99
4000-4999	Books and Supplies	217,745.99	0.00	0.00	0.00	0.00	36,451.13	10,242.66		264,439.78
5000-5999	Services and Other Operating Expenditures	193,137.88	0.00	0.00	0.00	0.00	271,775.32	142,287.11		607,200.31
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	2,779,776.33	0.00	202,947.27	0.00	364,455.03	1,508,260.99	7,402,834.13	0.00	12,258,273.75
7310	Transfers of Indirect Costs	471,552.80	0.00	0.00	0.00	0.00	0.00	0.00		471,552.80
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	1,467,133.58	0.00	0.00	0.00	0.00	0.00	0.00		1,467,133.58
	Total Indirect Costs and PCR Allocations	1,938,686.38	0.00	0.00	0.00	0.00	0.00	0.00		1,938,686.38
	TOTAL COSTS	4,718,462.71	0.00	202,947.27	0.00	364,455.03	1,508,260.99	7,402,834.13	0.00	14,196,960.13
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	63,603.96	0.00	0.00	0.00	156,522.41	0.00	0.00		220,126.37
2000-2999	Classified Salaries	57,532.09	0.00	0.00	0.00	110,037.43	384,877.01	1,171,640.85		1,724,087.38
3000-3999	Employee Benefits	51,493.21	0.00	0.00	0.00	92,545.81	154,646.40	463,495.37		762,181.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,102.22		2,102.22
5000-5999	Services and Other Operating Expenditures	30,000.00	0.00	0.00	0.00	0.00	1,360.56	(723.32)		30,637.24
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	202,629.26	0.00	0.00	0.00	359,105.65	540,883.97	1,636,515.72	0.00	2,739,134.60
7310	Transfers of Indirect Costs	116,510.73	0.00	0.00	0.00	0.00	0.00	0.00		116,510.73
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	116,510.73	0.00	0.00	0.00	0.00	0.00	0.00		116,510.73
	TOTAL BEFORE OBJECT 8980	319,139.99	0.00	0.00	0.00	359,105.65	540,883.97	1,636,515.72	0.00	2,855,645.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3175 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									528,797.11
										2,326,848.22

Unaudited Actuals
Special Education Maintenance of Effort
2013-14 Actual vs. 2012-13 Actual Comparison
2013-14 Expenditures by LEA (L-E-C-Y)

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)		1,250,723.69	0.00	162,000.96	0.00	2,763.20	489,425.40	4,313,046.07		6,217,959.32
1000-1999	Certificated Salaries	399,424.08	0.00	0.00	0.00	2,100.00	6,370.52	1,415.00		409,309.60
2000-2999	Classified Salaries	546,115.43	0.00	40,946.31	0.00	486.18	164,715.21	1,300,706.47		2,052,969.60
3000-3999	Employee Benefits	217,745.99	0.00	0.00	0.00	0.00	36,451.13	8,140.44		262,337.56
4000-4999	Books and Supplies	163,137.88	0.00	0.00	0.00	0.00	270,414.76	143,010.43		576,563.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,577,147.07	0.00	202,947.27	0.00	5,349.38	967,377.02	5,766,318.41	0.00	9,519,139.15
7310	Transfers of Indirect Costs	355,042.07	0.00	0.00	0.00	0.00	0.00	0.00		355,042.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,467,133.58								1,467,133.58
	Total Indirect Costs and PCR Allocations	1,822,175.65								1,822,175.65
	TOTAL BEFORE OBJECT 8980	4,399,322.72	0.00	202,947.27	0.00	5,349.38	967,377.02	5,766,318.41	0.00	11,341,314.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									528,797.11
	TOTAL COSTS									11,870,111.91
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		1,044,735.96	0.00	0.00	0.00	2,763.20	7,218.86	54,160.53		1,108,878.55
1000-1999	Certificated Salaries	321,863.86	0.00	0.00	0.00	2,100.00	5,808.52	1,415.00		331,287.38
2000-2999	Classified Salaries	457,859.87	0.00	0.00	0.00	486.18	2,086.13	2,388.79		462,820.97
3000-3999	Employee Benefits	206,212.37	0.00	0.00	0.00	0.00	5,366.17	3,395.19		214,973.73
4000-4999	Books and Supplies	14,973.25	0.00	0.00	0.00	0.00	6,522.11	8,724.22		30,219.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,045,645.31	0.00	0.00	0.00	5,349.38	27,101.79	70,083.73	0.00	2,148,180.21
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
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	2,045,645.31	0.00	0.00	0.00	5,349.38	27,101.79	70,083.73	0.00	2,148,180.21
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)									528,797.11
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)									3,198,852.28
	TOTAL COSTS									5,875,829.60

* 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	11,149,475.58	
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)	11,149,475.58	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	1,204.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1,204.00	

SELPA: Fresno County (BE)

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: Fresno County (BE)

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 (a)</u>	
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 (b)</u>	

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: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	14,196,960.13		
2. Less: Expenditures paid from federal sources	2,326,848.22		
3. Expenditures paid from state and local sources	11,870,111.91	11,149,475.58	
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	11,870,111.91	11,149,475.58	720,636.33
4. Special education unduplicated pupil count	1,275	1,204	
5. Per capita state and local expenditures (A3/A4)	9,309.89	9,260.36	49.53

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 not 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: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	5,875,829.60	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,875,829.60	0.00	5,875,829.60
b. Per capita local expenditures (B1a/A4)	4,608.49	0.00	4,608.49

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.

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Contact Name

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Telephone Number

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Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,349,258.96	0.00	165,801.00	0.00	132,775.20	647,708.26	4,041,913.88		6,337,457.30
2000-2999	Classified Salaries	468,002.07	0.00	0.00	0.00	118,089.22	421,091.29	1,294,855.35		2,302,037.93
3000-3999	Employee Benefits	608,864.95	0.00	43,784.00	0.00	96,954.18	402,467.07	1,980,990.38		3,133,060.58
4000-4999	Books and Supplies	140,531.88	0.00	0.00	0.00	0.00	37,903.07	13,233.82		191,668.77
5000-5999	Services and Other Operating Expenditures	166,720.25	0.00	0.00	0.00	0.00	344,441.67	118,227.26		629,389.18
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	2,733,378.11	0.00	209,585.00	0.00	347,818.60	1,853,611.36	7,449,220.69	0.00	12,593,613.76
7310	Transfers of Indirect Costs	711,631.79	0.00	0.00	0.00	0.00	0.00	0.00		711,631.79
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	711,631.79	0.00	0.00	0.00	0.00	0.00	0.00		711,631.79
	TOTAL COSTS	3,445,009.90	0.00	209,585.00	0.00	347,818.60	1,853,611.36	7,449,220.69	0.00	13,305,245.55
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,298,662.96	0.00	165,801.00	0.00	2,765.20	647,708.26	4,041,913.88		6,158,869.30
2000-2999	Classified Salaries	403,543.07	0.00	0.00	0.00	2,087.80	6,160.80	1,415.00		413,206.67
3000-3999	Employee Benefits	557,727.95	0.00	43,784.00	0.00	490.34	215,344.50	1,404,570.62		2,221,917.41
4000-4999	Books and Supplies	95,151.53	0.00	0.00	0.00	0.00	37,903.07	10,733.82		143,788.42
5000-5999	Services and Other Operating Expenditures	136,720.25	0.00	0.00	0.00	0.00	343,053.90	117,927.26		597,701.41
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	2,491,825.76	0.00	209,585.00	0.00	5,341.34	1,250,170.53	5,576,560.58	0.00	9,533,483.21
7310	Transfers of Indirect Costs	553,955.26	0.00	0.00	0.00	0.00	0.00	0.00		553,955.26
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	553,955.26	0.00	0.00	0.00	0.00	0.00	0.00		553,955.26
	TOTAL BEFORE OBJECT 8980	3,045,781.02	0.00	209,585.00	0.00	5,341.34	1,250,170.53	5,576,560.58	0.00	10,087,438.47
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									756,093.96
										10,843,532.43

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		1,085,273.96	0.00	0.00	0.00	2,763.20	7,218.86	28,000.00		1,123,256.02
1000-1999	Certificated Salaries	322,647.07	0.00	0.00	0.00	2,087.80	4,160.80	1,415.00		330,310.67
2000-2999	Classified Salaries	465,484.95	0.00	0.00	0.00	490.34	1,749.50	3,117.71		470,842.50
3000-3999	Employee Benefits	51,000.00	0.00	0.00	0.00	0.00	5,372.38	1,310.31		57,682.69
4000-4999	Books and Supplies	14,898.00	0.00	0.00	0.00	0.00	6,988.00	12,450.32		34,336.32
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,939,303.98	0.00	0.00	0.00	5,341.34	25,489.54	46,293.34	0.00	2,016,428.20
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
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,939,303.98	0.00	0.00	0.00	5,341.34	25,489.54	46,293.34	0.00	2,016,428.20
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									756,093.96
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3380, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									3,457,716.73
	TOTAL COSTS									6,230,238.89

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,314,327.65	0.00	162,000.96	0.00	159,289.61	489,425.40	4,313,046.07		6,438,085.69
2000-2999	Classified Salaries	456,956.17	0.00	0.00	0.00	112,137.43	391,247.53	1,173,055.85		2,133,396.98
3000-3999	Employee Benefits	597,608.64	0.00	40,946.31	0.00	93,031.99	319,361.61	1,764,202.44		2,815,150.99
4000-4999	Books and Supplies	217,745.99	0.00	0.00	0.00	0.00	36,451.13	10,242.66		264,439.78
5000-5999	Services and Other Operating Expenditures	193,137.88	0.00	0.00	0.00	0.00	271,775.32	142,287.11		607,200.31
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	2,779,776.33	0.00	202,947.27	0.00	364,455.03	1,508,260.99	7,402,834.13	0.00	12,258,273.75
7310	Transfers of Indirect Costs	471,552.80	0.00	0.00	0.00	0.00	0.00	0.00		471,552.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,467,133.58	0.00	0.00	0.00	0.00	0.00	0.00		1,467,133.58
	Total Indirect Costs	471,552.80	0.00	0.00	0.00	0.00	0.00	0.00		471,552.80
	TOTAL COSTS	3,251,329.13	0.00	202,947.27	0.00	364,455.03	1,508,260.99	7,402,834.13	0.00	12,729,826.55
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	63,603.96	0.00	0.00	0.00	156,522.41	0.00	0.00		220,126.37
2000-2999	Classified Salaries	57,532.09	0.00	0.00	0.00	110,037.43	384,877.01	1,171,640.85		1,724,087.38
3000-3999	Employee Benefits	51,483.21	0.00	0.00	0.00	92,545.91	154,646.40	463,495.97		762,181.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,102.22		2,102.22
5000-5999	Services and Other Operating Expenditures	30,000.00	0.00	0.00	0.00	0.00	1,360.56	(723.32)		30,637.24
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	202,629.26	0.00	0.00	0.00	359,105.65	540,883.97	1,636,515.72	0.00	2,739,134.60
7310	Transfers of Indirect Costs	116,510.73	0.00	0.00	0.00	0.00	0.00	0.00		116,510.73
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	116,510.73	0.00	0.00	0.00	0.00	0.00	0.00		116,510.73
	TOTAL BEFORE OBJECT 8980	319,139.99	0.00	0.00	0.00	359,105.65	540,883.97	1,636,515.72	0.00	2,855,645.33
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)									528,797.11
	TOTAL COSTS									2,326,848.22

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)		1,250,723.69	0.00	162,000.96	0.00	2,763.20	489,425.40	4,313,046.07		6,217,959.32
1000-1999	Certificated Salaries	399,424.08	0.00	0.00	0.00	2,100.00	6,370.52	1,415.00		406,309.60
2000-2999	Classified Salaries	546,115.43	0.00	40,946.31	0.00	486.18	164,715.21	1,300,706.47		2,052,969.60
3000-3999	Employee Benefits	217,745.99	0.00	0.00	0.00	0.00	36,451.13	8,140.44		262,337.56
4000-4999	Books and Supplies	163,137.88	0.00	0.00	0.00	0.00	270,414.76	143,010.43		576,563.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,577,147.07	0.00	202,947.27	0.00	5,349.38	967,377.02	5,766,318.41	0.00	9,519,139.15
7310	Transfers of Indirect Costs	355,042.07	0.00	0.00	0.00	0.00	0.00	0.00		355,042.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,467,133.58	0.00	0.00	0.00	0.00	0.00	0.00		1,467,133.58
	Total Indirect Costs	355,042.07	0.00	0.00	0.00	0.00	0.00	0.00		355,042.07
	TOTAL BEFORE OBJECT 8980	2,932,189.14	0.00	202,947.27	0.00	5,349.38	967,377.02	5,766,318.41	0.00	9,874,181.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									528,797.11
										10,402,978.33
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		1,044,795.96	0.00	0.00	0.00	2,763.20	7,218.96	54,160.53		1,108,878.55
1000-1999	Certificated Salaries	321,863.86	0.00	0.00	0.00	2,100.00	5,908.52	1,415.00		331,287.38
2000-2999	Classified Salaries	457,859.87	0.00	0.00	0.00	486.18	2,086.13	2,388.79		462,820.97
3000-3999	Employee Benefits	206,212.37	0.00	0.00	0.00	0.00	5,366.17	3,395.19		214,973.73
4000-4999	Books and Supplies	14,973.25	0.00	0.00	0.00	0.00	6,522.11	8,724.22		30,219.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,045,645.31	0.00	0.00	0.00	5,349.38	27,101.79	70,083.73	0.00	2,148,180.21
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
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	2,045,645.31	0.00	0.00	0.00	5,349.38	27,101.79	70,083.73	0.00	2,148,180.21
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									528,797.11
	TOTAL COSTS									3,198,852.28
										5,875,829.60

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

SELPA: Fresno County (BE)

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

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

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: Fresno County (BE)

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 (a)</u>	
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 (b)</u>	

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: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	13,305,245.55		
2. Less: Expenditures paid from federal sources	2,461,713.12		
3. Expenditures paid from state and local sources	10,843,532.43	10,402,978.33	
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	10,843,532.43	10,402,978.33	440,554.10
4. Special education unduplicated pupil count	1,275	1,275	
5. Per capita state and local expenditures (A3/A4)	8,504.73	8,159.20	345.53

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

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

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	6,230,238.89	5,875,829.60	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	6,230,238.89	5,875,829.60	354,409.29
b. Per capita local expenditures (B1a/A4)	4,886.46	4,608.49	277.97

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

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

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

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Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2014-15 Budget
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects

8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms

must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

CAT Forms

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I A	Title I D	Migrant	Migrant	Migrant	Title I, A	Special Education IDEA Basic	Special Education IDEA Preschool
1. Prior Year Carryover	479,405.69	5,682.00				1,333.24		
2. a. Current Year Award	3,573,895.00	39,152.00	42,398.84	42,398.84	27,675.77		2,083,631.00	50,736.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,573,895.00	39,152.00	42,398.84	42,398.84	27,675.77	0.00	2,083,631.00	50,736.00
3. Required Matching Funds/Other							299,625.46	29,131.16
4. Total Available Award (sum lines 1, 2d, & 3)	4,053,300.69	44,834.00	42,398.84	42,398.84	27,675.77	1,333.24	2,383,256.46	79,867.16
REVENUES								
5. Unearned Revenue Deferred from Prior Year	0.00	3,897.91				1,333.24		
6. Cash Received in Current Year	3,481,541.69	29,099.00	33,855.84	33,855.84	7,259.69		1,638,361.00	50,736.00
7. Contributed Matching Funds							299,625.46	29,131.16
8. Total Available (sum lines 5, 6, & 7)	3,481,541.69	32,996.91	33,855.84	33,855.84	7,259.69	1,333.24	1,937,986.46	79,867.16
EXPENDITURES								
9. Donor-Authorized Expenditures	3,678,469.93	24,486.94	40,723.40	40,723.40	19,600.07	1,333.24	2,383,256.46	79,867.16
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	3,678,469.93	24,486.94	40,723.40	40,723.40	19,600.07	1,333.24	2,383,256.46	79,867.16
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)	(196,928.24)	8,509.97	(6,867.56)	(6,867.56)	(12,340.38)	0.00	(445,270.00)	0.00
a. Unearned Revenue		8,509.97						
b. Accounts Payable								
c. Accounts Receivable	196,928.24		6,867.56	6,867.56	12,340.38		445,270.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	374,830.76	20,347.06	1,675.44	1,675.44	8,075.70	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		20,347.06						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,678,469.93	24,486.94	40,723.40	40,723.40	19,600.07	1,333.24	2,083,631.00	50,736.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Special Education IDEA Preschool	Voc. & Applied Tech Secondary	Title II, A	Title II, A	Title II, A	Title III	Title III	Vocational Programs
	84,027A	84,048	84,367	84,367	84,365	84,365	84,365	84,048
	3320	3550	4035	4036	4201	4203	4203	3555
	8182	8290	8290	8290	8290	8290	8290	8290
	Sec 611	Perkins Sec 131	Imp Teacher Quality	Principal Training	Immigrant Ed	LEP	LEP	Fund 1100
1. Prior Year Carryover			109,154.89	18,000.00	1,951.00	47,070.00		
2. a. Current Year Award	79,198.00	118,980.00	317,550.00		19,037.00	200,147.00		97,559.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	79,198.00	118,980.00	317,550.00	0.00	19,037.00	200,147.00		97,559.00
3. Required Matching Funds/Other	200,040.49							
4. Total Available Award (sum lines 1, 2d, & 3)	279,238.49	118,980.00	426,704.89	18,000.00	20,988.00	247,217.00		97,559.00
REVENUES								
5. Unearned Revenue Deferred from Prior Year				9,000.00	847.83	19,587.89		
6. Cash Received in Current Year	79,197.00	43,686.94	326,738.89	9,000.00	17,900.00	209,826.00		37,288.94
7. Contributed Matching Funds	200,040.49							
8. Total Available (sum lines 5, 6, & 7)	279,237.49	43,686.94	326,738.89	18,000.00	18,747.83	229,413.89		37,288.94
EXPENDITURES								
9. Donor-Authorized Expenditures	279,238.49	118,246.91	316,827.27	18,000.00	17,696.77	221,788.71		97,559.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	279,238.49	118,246.91	316,827.27	18,000.00	17,696.77	221,788.71		97,559.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(1.00)	(74,559.97)	9,911.62	0.00	1,051.06	7,625.18		(60,270.06)
a. Unearned Revenue			9,911.62		1,051.06	7,625.18		
b. Accounts Payable								
c. Accounts Receivable	1.00	74,559.97						60,270.06
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	733.09	109,877.62	0.00	3,291.23	25,428.29		0.00
15. If Carryover is allowed, enter line 14 amount here			109,877.62		3,291.23	25,428.29		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	79,198.00	118,246.91	316,827.27	18,000.00	17,696.77	221,788.71		97,559.00

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

Central Unified
Fresno County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Adult Basic Education & FSL	Secondary Education	English Literacy & Civics Education	TOTAL
	84.002A	84.002	84.002A	
	3905	3913	3926	
	8290	8290	8290	
	Fund 1100	Fund 1100	Fund 1100	
1. Prior Year Carryover				662,596.82
2. a. Current Year Award	121,938.00	128,411.00	19,335.00	6,919,643.61
b. Transferability (NCLB)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	121,938.00	128,411.00	19,335.00	6,919,643.61
3. Required Matching Funds/Other				528,797.11
4. Total Available Award (sum lines 1, 2d, & 3)	121,938.00	128,411.00	19,335.00	8,111,037.54
REVENUES				
5. Unearned Revenue Deferred from Prior Year				34,666.87
6. Cash Received in Current Year	41,555.01	38,228.00	9,667.00	6,053,941.00
7. Contributed Matching Funds				528,797.11
8. Total Available (sum lines 5, 6, & 7)	41,555.01	38,228.00	9,667.00	6,617,404.98
EXPENDITURES				
9. Donor-Authorized Expenditures	121,938.00	128,411.00	19,335.00	7,566,778.35
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	121,938.00	128,411.00	19,335.00	7,566,778.35
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)	(80,382.99)	(90,183.00)	(9,668.00)	(949,373.37)
a. Unearned Revenue				27,097.83
b. Accounts Payable				0.00
c. Accounts Receivable	80,382.99	90,183.00	9,668.00	976,471.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	544,259.19
15. If Carryover is allowed, enter line 14 amount here				158,944.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	121,938.00	128,411.00	19,335.00	7,037,981.24

STATE PROGRAM NAME	State Preschool	Facilities & Renovation Repair	Special Education	Agricultural Vocational Incentive	ROP	TOTAL
RESOURCE CODE	6105	6145	6520	7010	9023	
REVENUE OBJECT	8530	8590	8590	8590	8699	
LOCAL DESCRIPTION (if any)	Fund 1200	Fund 1200	Workability		ROP	
AWARD						
1. Prior Year Carryover						0.00
2. a. Current Year Award	631,032.00	19,750.00	24,596.18	43,354.00	624,017.00	1,342,749.18
b. Other Adjustments				1,367.17		1,367.17
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	631,032.00	19,750.00	24,596.18	44,721.17	624,017.00	1,344,116.35
3. Required Matching Funds/Other						0.00
4. Total Available Award	631,032.00	19,750.00	24,596.18	44,721.17	624,017.00	1,344,116.35
(sum lines 1, 2c, & 3)						
REVENUES						
5. Unearned Revenue Deferred from Prior Year				1,367.17		1,367.17
6. Cash Received in Current Year	381,399.46	6,675.00	3,005.83	43,354.00	174,056.30	608,490.59
7. Contributed Matching Funds				43,354.00		43,354.00
8. Total Available (sum lines 5, 6, & 7)	381,399.46	6,675.00	3,005.83	88,075.17	174,056.30	653,211.76
EXPENDITURES						
9. Donor-Authorized Expenditures	473,978.50	19,750.00	24,596.11	44,721.17	399,036.65	962,082.43
10. Non Donor-Authorized Expenditures				43,354.00		43,354.00
11. Total Expenditures (lines 9 & 10)	473,978.50	19,750.00	24,596.11	88,075.17	399,036.65	1,005,436.43
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)	(92,579.04)	(13,075.00)	(21,590.28)	43,354.00	(224,980.35)	(308,870.67)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	92,579.04	13,075.00	21,590.28		224,980.35	352,224.67
14. Unused Grant Award Calculation (line 4 minus line 9)	157,053.50	0.00	0.07	0.00	224,980.35	382,033.92
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)	473,978.50	19,750.00	24,596.11	44,721.17	399,036.65	962,082.43

LOCAL PROGRAM NAME	B3 FCOE Planning Grant	i3 ERW Program West Ed Grant	Kaiser Parent Resource Center Grant	Kaiser Vision Epi Pen Grant	Kaiser CPR FA Training	ROP	First 5 Child Care Center
RESOURCE CODE	9013	9015	9020	9021	9022	9023	9036
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	3,813.74	649.74	0.00	97,370.54
2. a. Current Year Award	10,000.00	25,000.00	50,000.00	0.00	3,042.00	624,017.00	220,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	25,000.00	50,000.00	0.00	3,042.00	624,017.00	220,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	25,000.00	50,000.00	3,813.74	3,691.74	624,017.00	317,370.54
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	10,000.00	25,000.00	50,000.00	3,813.74	649.74		
7. Contributed Matching Funds				0.00	3,042.00	399,036.65	295,306.54
8. Total Available (sum lines 5, 6, & 7)	10,000.00	25,000.00	50,000.00	3,813.74	3,691.74	399,036.65	295,306.54
EXPENDITURES							
9. Donor-Authorized Expenditures	8,664.62	10,515.30	32,952.70	3,544.07	2,926.61		
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,664.62	10,515.30	32,952.70	3,544.07	2,926.61	399,036.65	295,306.54
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,335.38	14,484.70	17,047.30	269.67	765.13	0.00	0.00
a. Unearned Revenue	1,335.38	14,484.70	17,047.30	269.27	765.13		
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,335.38	14,484.70	17,047.30	269.67	765.13	224,980.35	22,064.00
15. If Carryover is allowed, enter line 14 amount here	1,335.38	14,484.70	17,047.30	269.67	765.13	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,664.62	10,515.30	32,952.70	3,544.47	2,926.61	399,036.65	295,306.54

Central Unified
 Fresno County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Calif Endowment PBIS Grant	TOTAL
RESOURCE CODE	9037	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	101,834.02
2. a. Current Year Award	10,000.00	942,059.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	942,059.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	1,043,893.02
REVENUES		
5. Unearned Revenue Deferred from Prior Year		4,463.48
6. Cash Received in Current Year	10,000.00	792,385.19
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	10,000.00	796,848.67
EXPENDITURES		
9. Donor-Authorized Expenditures	9,570.69	762,517.18
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	9,570.69	762,517.18
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)	429.31	34,331.49
a. Unearned Revenue	429.31	34,331.09
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	429.31	281,375.84
15. If Carryover is allowed, enter line 14 amount here	429.31	34,331.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,570.69	762,517.58

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medical Billing	Federal Child Nutrition	TOTAL
	93,778	10,55	
	5640	5310	
	8290	8220	
		Fed Reimb.	
1. Prior Year Restricted Ending Balance	155,623.68	2,575,215.54	2,730,839.22
2. a. Current Year Award	228,774.85	6,230,340.48	6,459,115.33
b. Other Adjustments		1,211,559.46	1,211,559.46
c. Adj Curr Yr Award (sum lines 2a & 2b)	228,774.85	7,441,899.94	7,670,674.79
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	384,398.53	10,017,115.48	10,401,514.01
REVENUES			
5. Cash Received in Current Year	228,774.85	6,399,557.92	6,628,332.77
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,042,342.02	1,042,342.02
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,042,342.02	1,042,342.02
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	228,774.85	7,441,899.94	7,670,674.79
EXPENDITURES			
10. Donor-Authorized Expenditures	159,012.18	6,877,195.86	7,036,208.04
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	159,012.18	6,877,195.86	7,036,208.04
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	225,386.35	3,139,919.62	3,365,305.97

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

STATE PROGRAM NAME	Community Day School	State Child Nutrition	CA Clean Energy Jobs Act	Lottery	Special Education	Mental Health	Economic Impact Aid
RESOURCE CODE	2430	5310	6230	6300	6500	6512	7090
REVENUE OBJECT	8311	8520	8590	8560	8560	8792	8311
LOCAL DESCRIPTION (if any)			Prop 39	Ins. Materials		Mental Health	EIA SCE
AWARD							
1. Prior Year Restricted Ending Balance	146,447.12	0.00	0.00	162,138.54	0.00	0.00	553,614.76
2. a. Current Year Award	0.00	482,138.93	215,930.00	554,840.71	4,641,403.78	668,864.73	0.00
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	482,138.93	215,930.00	554,840.71	4,641,403.78	668,864.73	0.00
3. Required Matching Funds/Other					3,249,806.31	(72,791.49)	
4. Total Available Award (sum lines 1, 2c, & 3)	146,447.12	482,138.93	215,930.00	716,979.25	7,891,210.09	596,073.24	553,614.76
REVENUES							
5. Cash Received in Current Year	0.00	418,788.51	215,930.00	85,096.20	3,065,256.03	596,073.24	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00				(50,954.03)	72,791.49	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	63,350.42	0.00	469,744.51	1,627,101.78	0.00	0.00
b. Noncurrent Accounts Receivable	0.00						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	63,350.42	0.00	469,744.51	1,627,101.78	0.00	0.00
8. Contributed Matching Funds	0.00				3,198,852.28		
9. Total Available (sum lines 5, 7c, & 8)	0.00	482,138.93	215,930.00	554,840.71	7,891,210.09	596,073.24	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	146,447.12	482,138.93	17,256.10	463,701.29	7,891,210.09	152,237.38	553,614.76
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	146,447.12	482,138.93	17,256.10	463,701.29	7,891,210.09	152,237.38	553,614.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	198,673.90	253,277.96	0.00	443,835.86	0.00

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

STATE PROGRAM NAME	Economic Impact Aid	Quality Education Investment Act	Common Core State Standards	TOTAL
RESOURCE CODE	7091	7400	7405	
REVENUE OBJECT	8311	8590	8590	
LOCAL DESCRIPTION (if any)	EIA LEP	QEIA	CCSS	
AWARD				
1. Prior Year Restricted Ending Balance	115,258.71	0.00	0.00	977,459.13
2. a. Current Year Award	0.00	316,600.00	3,067,092.00	9,946,870.15
b. Other Adjustments				0.00
c. Adj Curr Yr Award	0.00	316,600.00	3,067,092.00	9,946,870.15
(sum lines 2a & 2b)				3,177,014.82
3. Required Matching Funds/Other				
4. Total Available Award	115,258.71	316,600.00	3,067,092.00	14,101,344.10
(sum lines 1, 2c, & 3)				
REVENUES				
5. Cash Received in Current Year		316,600.00	3,067,092.00	7,764,835.98
6. Amounts Included in Line 5 for Prior Year Adjustments				21,837.46
7. a. Accounts Receivable	0.00	0.00	0.00	2,160,196.71
(line 2c minus lines 5 & 6)				0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable	0.00	0.00	0.00	2,160,196.71
(line 7a minus line 7b)				3,198,852.28
8. Contributed Matching Funds				
9. Total Available	0.00	316,600.00	3,067,092.00	13,123,884.97
(sum lines 5, 7c, & 8)				
EXPENDITURES				
10. Donor-Authorized Expenditures	115,258.71	298,519.76	1,678,616.02	11,799,000.16
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures	115,258.71	298,519.76	1,678,616.02	11,799,000.16
(line 10 plus line 11)				
RESTRICTED ENDING BALANCE				
13. Current Year	0.00	18,080.24	1,388,475.98	2,302,343.94
(line 4 minus line 10)				

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

Central Unified
Fresno County

LOCAL PROGRAM NAME	Aquatics	Adult Ed CalWORKs	TOTAL
RESOURCE CODE	9010 - 5100 Mgr	9010	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	Aquatics	Adult Fund 1100	
AWARD			
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00
2. a. Current Year Award	99,388.14	93,795.00	193,183.14
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	99,388.14	93,795.00	193,183.14
3. Required Matching Funds/Other	214,379.02		214,379.02
4. Total Available Award	313,767.16	93,795.00	407,562.16
(sum lines 1, 2c, & 3)			
REVENUES			
5. Cash Received in Current Year	98,046.78	73,329.45	171,376.23
6. Amounts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable	1,341.36	20,465.55	21,806.91
(line 2c minus lines 5 & 6)			
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable	1,341.36	20,465.55	21,806.91
(line 7a minus line 7b)	214,379.02	0.00	214,379.02
8. Contributed Matching Funds			
9. Total Available	313,767.16	93,795.00	407,562.16
(sum lines 5, 7c, & 8)			
EXPENDITURES			
10. Donor-Authorized Expenditures	313,767.16	93,795.00	407,562.16
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures	313,767.16	93,795.00	407,562.16
(line 10 plus line 11)			
RESTRICTED ENDING BALANCE			
13. Current Year	0.00	0.00	0.00
(line 4 minus line 10)			

**Government-Wide
Statement of Activities
And
Reconciliation of Fund Statements**

Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 21
Funds 01-57, except where indicated									
Assets									
Cash		9110-9140	16,827,479.18	140,165.98	33,725.20	2,536,188.42	4,335.63	66,292.55	1,681,202.96
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9250	20,095,422.04	261,400.83	105,831.43	1,118,991.72	13.69	209.03	2,116.90
Due from Other Funds		9310	1,606,399.95	12,267.90	208.37	30,705.97	0.00	0.00	(424.54)
Stores		9320	0.00	0.00	0.00	38,796.14	0.00	0.00	0.00
Prepays		9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9620	7,530,171.11	80,177.80	12,126.18	89,124.52	0.00	0.00	215,874.91
Current Loans		9610	21,229.26	25,025.68	100,835.19	363,574.23	0.00	0.00	1,118,312.00
Unearned Revenue		9650	9,985,000.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661	126,811.14	0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loan Payable		9662							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Deferred Inflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position		979Z	20,866,089.66	308,631.23	26,803.63	3,271,983.50	4,349.32	66,501.58	358,708.41

Resource	Function	Object	Funds			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Fund 25	Fund 35	Fund 51			
Assets								
		Funds 01-57, except where indicated						
Cash		9110-9140	8,664,629.00	54,485.61	3,271,752.77	33,290,257	33,290,257	
Investments		9150	0.00	0.16	0.00	0	0	
Receivables		9200-9290	11,154.39	171.77	9,649.91	21,604,962	21,604,962	
Due from Other Funds		9310	504.41	0.00	0.00	1,649,662	1,649,662	
Stores		9320	0.00	0.00	0.00	38,796	38,796	
Prepays		9330	0.00	0.00	0.00	0	0	
Other Current Assets		9340	0.00	0.00	0.00	0	(2,417,720)	(2,417,720)
Land		9410					17,768,991	17,768,991
Land Improvements		9420					38,464,580	38,464,580
Accumulated Depreciation - Land Improvements		9425					(3,732,097)	(3,732,097)
Buildings		9430					203,143,407	203,143,407
Accumulated Depreciation - Buildings		9435					(55,529,725)	(55,529,725)
Equipment		9440					12,811,888	12,811,888
Accumulated Depreciation - Equipment		9445					(7,629,256)	(7,629,256)
Work in Progress		9450					8,569,571	8,569,571
Deferred Outflows of Resources								
		9490	0.00	0.00	0.00	0	0	0
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599						
Due to Other Funds		9620	113,496.88	0.00	0.00	8,040,971	8,040,971	
Current Loans		9610	2,764.80	0.00	0.00	1,631,741	1,631,741	
Unearned Revenue		9640		0.00	0.00	9,985,000	9,985,000	
General Obligation Bonds Payable		9650	0.00	0.00	0.00	126,811	126,811	
State School Building Loan Payable		9661				97,059,290	97,059,290	
Net OPEB Obligation		9662				0	0	
Compensated Absences Payable		9664				9,995,332	9,995,332	
COP's Payable		9665				830,293	830,293	
Capital Leases Payable		9666				27,795,000	27,795,000	
Lease Revenue Bonds Payable		9667				0	0	
Other General Long-Term Debt		9668				0	0	
		9669				858,944	858,944	
Deferred Inflows of Resources								
		9690	0.00	0.00	0.00	0	0	0
		979Z	8,560,026.12	54,657.54	3,281,402.68	36,799,164	74,860,780	111,679,934
Fund Balance / Net Position								

Resource	Function	Object	Fund 01		Fund 11		Fund 12		Fund 13		Fund 14		Fund 17		Fund 21	
			General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund							
General Revenues																
Taxes and Subventions:																
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	11,055,930.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	15,190.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	89,000,841.29	81,826.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	8660-8662	814,431.43	3,973.54	1,763.06	77,048.21	0.00	0.00	0.00	0.00	137.08	2,101.24	0.00	0.00	(320,527.85)	
Interagency Revenues	0000-1999	8677, 8780-8799	4,793.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	421,397.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193,832.65
Program Revenues																
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	823,189.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6200, 7710	8290, 8587, 8699														
		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699														
Operating Grants and Contributions	0000-7709, 7711-9999	8780-8799	17,119,862.17	544,676.54	457,502.67	6,732,732.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Grants and Contributions	7710	8545, 8546, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures																
Instruction	1000-1999	1000-7999	65,452,196.62	518,282.35	350,999.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:																
	2000-2999, except 2420, 2700	1000-7999	3,607,098.21	0.00	69,254.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Supervision and Administration	2420	1000-7999	1,147,217.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2700	1000-7999	7,347,412.57	106,888.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration																

General Revenues Taxes and Subventions:	Resource	Function	Object	Fund 25			Fund 35			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
				Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund			
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,055,980	11,055,980		
Taxes Levied for Debt Service	0000-9999		8571-8572, 8510-8514	0.00	0.00	6,321,897.44	0.00	0.00	0.00	0.00	0.00	6,321,897	6,321,897		
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,161	15,161		
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,082,667	89,082,667		
Interest and Investment Earnings	0000-1999		8650-8662	175,647.38	1,726.76	86,319.38	0.00	0.00	0.00	0.00	0.00	844,620	844,620		
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,793	4,793		
Miscellaneous	0000-1999		8081-8086, 8631-8659, 8663-8676, 8678-8710	2,635,880.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,251,111	3,251,111		
Program Revenues															
Charges for Services	2000-9999		8081-8086, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,049,245	2,049,245		
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,854,773	24,854,773		
Capital Grants and Contributions	7711-9999		8545, 8545, 8660-8662, 8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Expenditures															
Instruction															
Instruction - Related Services:															
Instructional Supervision and Administration	2000-2999, except 2420, 2700		1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,301,418	66,301,418		
Instructional Library, Media and Technology	2420		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,676,353	3,676,353		
School Site Administration	2700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,147,218	1,147,218		
												7,454,301	7,454,301		

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 21
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund
Pupil Services:										
Home-To-School Transportation	3600	1000-7999		4,475,786.40	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999		2,801.30	0.00	0.00	7,004,458.67	0.00	0.00	0.00
	3000-3999, except 3600, 3700			7,933,044.47	4,738.59	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services										
General Administration:										
Centralized Data Processing	7700	1000-7999		984,243.54	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration				6,161,748.55	4,645.66	20,987.15	354,876.12	0.00	0.00	0.00
Plant Services	8000-8999, except 8500			14,908,563.38	0.00	19,750.00	0.00	0.00	0.00	38,572.06
Facility Acquisition and Construction	8500	1000-7999		11,114,179.70	0.00	52,797.49	0.00	0.00	0.00	803,993.13
Ancillary Services	4000-4999	1000-7999		1,169,031.09	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999		305,415.94	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies	9200	7110-7299		917,191.46	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101	7431-7439, except 7434 and 7438		1,648,719.91	0.00	0.00	0.00	0.00	0.00	24,640,000.00
Debt Service - Interest	9100, 9102	7434, 7438		1,256,704.87	0.00	0.00	0.00	0.00	0.00	1,093,500.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699		396,331.18	0.00	0.00	0.00	0.00	0.00	331,284.95
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, and 5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	5900		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In				1,124,073.19	0.00	0.00	0.00	0.00	0.00	1,118,312.00
Interfund Transfers Out	9300	7600-7629		1,118,312.00	0.00	0.00	0.00	0.00	0.00	1,118,312.00
Proceeds from Long-Term Debt		8931-8951, 8971-8973		8,488,548.56	0.00	0.00	0.00	0.00	0.00	22,665,000.00
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8961-8965, 8979		0.00	0.00	0.00	0.00	0.00	0.00	3,399,794.95
All Other Financing Uses	9200	7651-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 25			Fund 35			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund			
Pupil Services:														
Home-To-School Transportation	3600	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,475,766	4,475,766		
Food Services	3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,007,260	7,007,260		
	3000-3999, except 3600, 3700													
All Other Pupil Services	3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,937,783	7,937,783		
General Administration:														
Centralized Data Processing	7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	984,344	984,344		
All Other General Administration	7100-7699	1000-7999	154,163.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,656,421	6,656,421		
Plant Services	8000-8999, except 8500	1000-7999	76,509.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,043,394	15,043,394		
Facility Acquisition and Construction	8500	1000-7999	2,350,164.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,321,135	14,321,135		
Ancillary Services	4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,169,031	1,169,031		
Community Services	5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305,416	305,416		
Enterprise Activities	6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Other Outgo:														
Transfers Between Agencies	9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	917,191	917,191		
		7431-7439, except 7434 and 7438												
Debt Service - Principal	9100, 9101		0.00	0.00	2,585,000.00	0.00	0.00	0.00	0.00	0.00	28,873,720	28,873,720		
Debt Service - Interest	9100, 9102	7434, 7438	38,053.10	0.00	0.00	0.00	0.00	4,071,434.41	0.00	0.00	6,459,692	6,459,692		
	9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	727,616	727,616		
Debt Service - Issuance Costs and Discounts		1000-8999, except 5400, 5450, and 5800												
All Other Outgo	9100-9300	5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Depreciation (Unallocated)	0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Other Financing Sources and Uses														
Interfund Transfers In														
Interfund Transfers Out	9300	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,242,385	2,242,385		
		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,236,624	2,236,624		
Proceeds from Long-Term Debt		8931-8951, 8971-8973	1,793,071.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,886,620	32,886,620		
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
		8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,399,785	3,399,785		
All Other Financing Sources		7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
All Other Financing Uses														

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets		Funds 01-57, except where indicated							
Cash			9110-9140	33,290,257		2,699,617	CE014		35,989,874
Investments			9150	0		0	CE014		0
Receivables			9200-9290	21,604,962		5,270	CE014, CE018		21,610,232
Due from Other Funds			9310	1,649,662		(1,630,578)	CE014, CE018, CE020		19,084
Stores			9320	38,796		0	CE014		38,796
Prepays			9330	(2,417,720)		(3,439,615)	CE003, CE013, CE014		(5,857,335)
Other Current Assets			9340	0		0	CE014		0
Land			9410	17,768,991		0	CE001, CE004, CE005, CE011, CE014		17,768,991
Land Improvements			9420	38,464,580		165,080	CE001, CE004, CE005, CE011, CE014		38,629,660
Accumulated Depreciation - Land Improvements			9425	(3,732,097)		(1,224,814)	CE005, CE012, CE014		(4,956,911)
Buildings			9430	203,143,407		1,952,632	CE001, CE004, CE005, CE011, CE014		205,096,039
Accumulated Depreciation - Buildings			9435	(55,529,725)		(4,791,226)	CE005, CE012, CE014		(60,320,951)
Equipment			9440	12,811,888		2,692,471	CE001, CE004, CE005, CE011, CE014		15,504,359
Accumulated Depreciation - Equipment			9445	(7,629,256)		(1,049,111)	CE005, CE012, CE014		(8,678,367)
Work in Progress			9450	8,569,571		10,087,003	CE001, CE004, CE005, CE011, CE014		18,656,574
Deferred Outflows of Resources			9490	0		(1,345,304)	CE003, CE013, CE014		(1,345,304)

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599_9620	8,040,971	4,272,225	CE008, CE014, CE018			12,313,196
Due to Other Funds			9610	1,631,741	(1,625,040)	CE014, CE018, CE020			6,701
Current Loans			9640	9,985,000					9,985,000
Unearned Revenue			9650	126,811	0	CE014			126,811
General Obligation Bonds Payable			9661	97,089,290	20,080,000	CE002, CE003, CE008, CE013			117,169,290
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	9,995,332	2,058,192	CE014, CE021			12,053,524
Compensated Absences Payable			9665	830,293	(157,594)	CE008, CE014			672,729
COPs Payable			9666	27,795,000	(1,335,000)	CE002, CE003, CE013, CE014			26,460,000
Capital Leases Payable			9667	0	9,907,900	CE002, CE003, CE013, CE014			9,907,900
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	858,944	(24,969,862)	CE002, CE003, CE010, CE013, CE014, CE022			(24,100,918)
Deferred Inflows of Resources			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	111,679,934	(4,119,426)		0		107,560,508

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues								
Taxes and Subventions:								
0000-9999		8020-8079, 8097	11,055,980				11,055,980	
0000-9999		8571-8572, 8610-8614	6,321,897				6,321,897	
0000-9999		8575-8576, 8615-8629	15,161				15,161	
0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	89,082,667	0	CE006, CE007, CE010, CE022		89,082,667	
0000-1999		8660-8662	944,620	43,193	CE006, CE007, CE016		887,813	
0000-1999		8677, 8780-8799	4,793	0	CE010, CE016, CE017, CE022		4,793	
0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	3,251,111	18,256,598	CE004, CE005, CE006, CE007, CE010, CE016, CE022		21,507,708	
Program Revenues								
2000-9999		8081-8089, 8631-8659, 8663-8668, 8700-8710	2,049,245	0	CE005, CE010, CE016, CE022		2,049,245	
6200, 7710		8290, 8687, 8699						
2000-6196, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	24,854,773	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		24,854,773	
0000-7709, 7711-9999		8545						
7710		8545, 8660-8662						
6200		8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures								
Instruction	1000-1999	1000-7999	66,301,418	7,037,702	CE001, CE009, CE010, CE012, CE015, CE021, CE022		73,339,120	
Instruction-Related Services:								
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	3,676,353	88,590	CE001, CE009, CE010, CE012, CE015, CE021, CE022		3,744,903	
Instructional Library, Media and Technology	2420	1000-7999	1,147,218	38,251	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,185,469	
School Site Administration	2700	1000-7999	7,454,301	107,330	CE001, CE009, CE010, CE012, CE015, CE021, CE022		7,561,631	
Publi. Services:								
Home-To-School Transportation	3600	1000-7999	4,475,786	480,567	CE001, CE009, CE010, CE012, CE015, CE021, CE022		4,956,353	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	7,007,260	(5,960)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		7,001,300	
All Other Pupil Services General Administration:		3000-3999, except 3600, 3700	1000-7999	7,937,783	145,099	CE001, CE009, CE010, CE012, CE015, CE021, CE022		8,082,842	
Centralized Data Processing		7700	1000-7999	984,344	(612)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		983,732	
All Other General Administration		7100-7699	1000-7999	6,696,421	113,133	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		6,809,554	
Plant Services		8000-8999, except 8500	1000-7999	15,043,394	140,755	CE001, CE009, CE010, CE012, CE015, CE021, CE022		15,184,149	
Facility Acquisition and Construction		8500	1000-7999	14,321,135	(14,321,135)	CE001			
Ancillary Services		4000-4999	1000-7999	1,169,031	17,617,757	CE001, CE009, CE010, CE012, CE015, CE021, CE022		18,786,788	
Community Services		5000-5999	1000-7999	305,416	(33,635)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		271,781	
Enterprise Activities		6000-6999	1000-7999	0	(6,281)	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		(6,281)	
Other Outgo:		9200	7110-7299	917,191	0	CE016, CE017		917,191	
Transfers Between Agencies		9100, 9101	7431-7439, except 7434, 7438	28,873,720	(28,873,720)	CE002, CE015			
Debt Service - Principal		9100, 9102	7434, 7438	6,459,692	1,183,207	CE008, CE010, CE013, CE015		7,642,899	
Debt Service - Interest		9100, 9103	5400, 5450, 5800, 7859	727,616	0	CE003, CE013, CE015		727,616	
Debt Service - Issuance Costs and Discounts		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
All Other Outgo		0000	8900	0	0	CE012		0	
Depreciation (Unallocated)				0	0			0	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Other Financing Sources and Uses								
Interfund Transfers In		8910-8929	2,242,385	(2,236,624)	CE016, CE017, CE019		5,761	
Interfund Transfers Out	9300	7600-7629	2,236,624	(2,236,624)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	32,886,620	(32,886,620)	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources		8961-8965, 8979	3,399,785	(3,399,785)	CE003, CE016		0	
All Other Financing Uses	9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Funds Resource	Program Revenue by Resource	Estimated expenditures by function, default identification of program revenues by function, and user adjustments													Total	
		1000	2100	2400	2700	3000	3700	3900	4000	5000	6000	7000	7700	8100		8500
01-57 3010 NCLB: Title I, Part A, Basic Grants Lon	3,878,470	2,233,067	1,201,147	15,811	647	-	-	67,254	-	-	-	170,244	-	-	-	3,878,470
		60,70641%	32.85344%	0.42963%	0.0274%	-	-	1.55646%	-	-	-	4.63812%	-	-	-	100.00000%
		2,233,067	1,201,147	15,811	647	-	-	57,254	-	-	-	170,244	-	-	-	3,878,470
		2,233,067	1,201,147	15,811	647	-	-	57,254	-	-	-	170,244	-	-	-	3,878,470
01-57 3025 NCLB: Title I, Part D, Local Delinquent	24,487	-	-	-	-	-	-	23,290	-	-	-	1,197	-	-	-	24,487
		-	-	-	-	-	-	65.11168%	-	-	-	4.88831%	-	-	-	100.00000%
		-	-	-	-	-	-	23,290	-	-	-	1,197	-	-	-	24,487
		-	-	-	-	-	-	23,290	-	-	-	1,197	-	-	-	24,487
01-57 3060 NCLB: Title I, Part C, Migrant Ed (Reg)	40,723	9,041	16,542	-	-	-	-	14,371	-	-	-	780	-	-	-	40,723
		22.20121%	40.62078%	-	-	-	-	35.22864%	-	-	-	1.88837%	-	-	-	100.00000%
		9,041	16,542	-	-	-	-	14,371	-	-	-	780	-	-	-	40,723
		9,041	16,542	-	-	-	-	14,371	-	-	-	780	-	-	-	40,723
01-57 3061 NCLB: Title I, Migrant Ed Summer Pro	19,600	3,152	8,301	-	-	-	-	7,189	-	-	-	959	-	-	-	19,600
		16.06953%	42.35204%	-	-	-	-	36.07857%	-	-	-	4.88778%	-	-	-	100.00000%
		3,152	8,301	-	-	-	-	7,189	-	-	-	959	-	-	-	19,600
		3,152	8,301	-	-	-	-	7,189	-	-	-	959	-	-	-	19,600
01-57 3165 NCLB: Title I, Part A, Program Improv	1,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,333
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,333
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,333
01-57 3310 Special Ed: IDEA Basic Local Assistance	2,083,631	2,153,814	20,848	-	-	-	-	92,084	-	-	-	116,511	-	-	-	2,383,237
		90.37271%	42.35204%	-	-	-	-	3.86380%	-	-	-	4.88837%	-	-	-	100.00000%
		2,153,814	20,848	-	-	-	-	92,084	-	-	-	116,511	-	-	-	2,383,237
		2,153,814	20,848	-	-	-	-	92,084	-	-	-	116,511	-	-	-	2,383,237
01-57 3315 Special Ed: IDEA Preschool Grants, P	50,736	60,372	1,063,034	-	-	-	-	80,500	-	-	-	101,863	-	-	-	2,085,631
		1.063034	18.225%	-	-	-	-	80,500	-	-	-	101,863	-	-	-	2,085,631
		60,372	1,063,034	-	-	-	-	80,500	-	-	-	101,863	-	-	-	2,085,631
		60,372	1,063,034	-	-	-	-	80,500	-	-	-	101,863	-	-	-	2,085,631
01-57 3320 Special Ed: IDEA Preschool Local Enrl	76,198	233,722	83,696	-	-	-	-	45,516	-	-	-	279,238	-	-	-	76,198
		83.69603%	18.30007%	-	-	-	-	16.30007%	-	-	-	4.76207%	-	-	-	100.00000%
		233,722	83,696	-	-	-	-	45,516	-	-	-	279,238	-	-	-	76,198
		233,722	83,696	-	-	-	-	45,516	-	-	-	279,238	-	-	-	76,198
01-57 3550 Carl D. Perkins Career and Technical I	118,247	112,816	65,237	-	-	-	-	98,174	-	-	-	5,631	-	-	-	118,247
		65.23700%	112.816%	-	-	-	-	4.76207%	-	-	-	4.76207%	-	-	-	100.00000%
		112,816	65,237	-	-	-	-	98,174	-	-	-	5,631	-	-	-	118,247
		112,816	65,237	-	-	-	-	98,174	-	-	-	5,631	-	-	-	118,247
01-57 3555 Carl D. Perkins Career and Technical I	97,559	88,174	98,174	-	-	-	-	4,730	-	-	-	4,648	-	-	-	97,559
		90.38026%	98.174%	-	-	-	-	4.85752%	-	-	-	4.76207%	-	-	-	100.00000%
		88,174	98,174	-	-	-	-	4,730	-	-	-	4,648	-	-	-	97,559
		88,174	98,174	-	-	-	-	4,730	-	-	-	4,648	-	-	-	97,559
01-57 3905 Adult Education: Adult Basic Educator	121,838	110,407	90,543	-	-	-	-	11,531	-	-	-	121,838	-	-	-	121,838
		90.54355%	90.54355%	-	-	-	-	9.45845%	-	-	-	100.00000%	-	-	-	100.00000%
		110,407	90,543	-	-	-	-	11,531	-	-	-	121,838	-	-	-	121,838
		110,407	90,543	-	-	-	-	11,531	-	-	-	121,838	-	-	-	121,838
01-57 3910 Adult Education: Adult Secondary Edu	128,411	128,411	100,000	-	-	-	-	128,411	-	-	-	128,411	-	-	-	128,411
		100.00000%	100.00000%	-	-	-	-	100.00000%	-	-	-	100.00000%	-	-	-	100.00000%
		128,411	100,000	-	-	-	-	128,411	-	-	-	128,411	-	-	-	128,411
		128,411	100,000	-	-	-	-	128,411	-	-	-	128,411	-	-	-	128,411

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Capital Grants and Contributions: Governmental Activities	1000	2100	2420	2700	3800	3700	3900	4000	5000	6000	7000	7700	8100	8500	8000	Total
Program Revenues by Resource																
Funds Resource																
Total Capital Grants & Contributions (from fund consolidation worksheet)																
Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Subtotal of Capital Grants and Contributions by function: User Identification of conversion entries, adjustments, and rounding differences, by function: Adjusted Capital Grants and Contributions by function (adjust to conversion worksheet):																

Unaudited Actuals
2013-14 Unaudited Actuals
Concession from Governmental Funds - Commercial Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Business-type Activities Program Revenue by Resource	Estimated expenditures by function, default identification of program revenues by function, and user adjustments												Total			
	1000	2100	2450	2700	3600	3700	3800	4000	5000	6000	7200	7700		8100	8500	9000
Funds Resource	1000	2100	2450	2700	3600	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Unaudited Actuals
2013-14 Unaudited Actuals
Comparison from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Summary of revenues by function

Operating Grants and Contributions: Governmental Activities

Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010 NCLB: Title I, Part A, Basic Grants Low	2,233,087	1,201,147	15,811	947	-	-	57,254	-	-	-	170,244	-	-	-	-	3,678,470
3025 NCLB: Title I, Part C, Local Discreet	-	-	-	-	-	-	23,290	-	-	-	1,197	-	-	-	-	24,487
3080 NCLB: Title I, Part C, Migrant Ed (Reg	6,041	16,542	-	-	-	-	14,371	-	-	-	769	-	-	-	-	40,723
3081 NCLB: Title I, Migrant Ed Summer Pro	9,152	8,301	-	-	-	-	7,189	-	-	-	998	-	-	-	-	19,600
3185 NCLB: Title I, Part A, Program Improv	-	1,333	-	-	-	-	-	-	-	-	-	-	-	-	-	1,333
3310 Special Ed: IDEA Basic Local Assistan	1,883,034	-	-	18,225	-	-	86,509	-	-	-	101,863	-	-	-	-	2,080,631
3315 Special Ed: IDEA Basic Grants, P	-	-	-	-	-	-	50,736	-	-	-	-	-	-	-	-	50,736
3320 Special Ed: IDEA Preschool Local Ed	68,289	-	-	-	-	-	12,809	-	-	-	-	-	-	-	-	81,098
3550 Carl D. Perkins Career and Technical I	112,616	-	-	-	-	-	-	-	-	-	5,631	-	-	-	-	118,247
3555 Carl D. Perkins Career and Technical I	88,174	-	-	-	-	-	4,739	-	-	-	4,646	-	-	-	-	97,559
3655 Adult Education: Adult Basic Educatio	110,407	-	-	11,531	-	-	-	-	-	-	-	-	-	-	-	121,938
3813 Adult Education: Adult Secondary Edu	128,411	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,411
3826 Adult Education: English Literacy & Ci	19,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,335
4035 NCLB: Title II, Part A, Teacher Qualit	20,277	281,081	-	-	-	-	-	-	-	-	15,489	-	-	-	-	316,827
4038 NCLB: Title II, Part A, Administrator T	3,748	13,374	-	-	-	-	-	-	-	-	890	-	-	-	-	18,000
4201 NCLB: Title III, Immigrant Education P	-	18,832	-	-	-	-	-	-	-	-	865	-	-	-	-	19,697
4208 NCLB: Title III, Limited English Proficie	11,111	208,329	-	-	-	-	-	-	-	-	4,349	-	-	-	-	221,789
5310 Child Nutrition: School Programs (e.g.,	-	-	-	-	-	6,408,072	-	-	-	-	324,693	-	-	-	-	6,732,732
5640 Medi-Cal Billing Option	1,983	-	-	43,162	-	-	172,445	-	-	-	11,185	-	-	-	-	228,775
8105 Child Development: California State Pr	354,394	63,950	-	-	-	-	-	-	-	-	10,381	-	-	-	-	437,698
8100 Child Development: Center-Based Pres	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55
8145 Child Development: Facilities Renewal	-	-	-	-	-	-	-	-	-	-	16,750	-	-	-	-	16,750
8230 California Clean Energy Jobs Act	-	-	-	-	-	-	-	-	-	-	215,930	-	-	-	-	215,930
8300 Lottery: Instructional Materials	554,841	-	-	-	-	-	-	-	-	-	215,930	-	-	-	-	770,771
8388 California Partnership Academics Gr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	554,841
8500 Special Education	3,316,038	120,679	-	267,410	-	-	588,298	-	-	-	211,119	-	-	-	-	4,403,538
8512 Special Ed: Mental Health Services	365,169	-	-	-	-	-	200,904	-	-	-	-	-	-	-	-	566,073
7010 Agricultural Career Technical Educat	34,512	-	-	56	-	-	-	-	-	-	-	-	10,153	-	-	44,721
7400 Quality Education Investment Act	3,087,092	-	-	-	-	-	-	-	-	-	15,478	-	-	-	-	3,102,570
7405 Common Core State Standards Imple	738,612	26,909	-	27,781	-	-	2,418	-	-	-	37,041	-	-	-	-	803,751
8010 Other Restricted Local	-	-	-	-	-	-	-	1,840	42,232	-	-	-	528	-	-	23,600
Total	13,440,498	1,058,180	-15,811	380,092	216	6,408,072	1,195,081	1,840	42,232	-	1,141,885	-	30,431	-	233,673	24,854,774

Total Operating Grants and Contributions (from fund consolidation worksheet)	24,854,774															
Subtotal of Operating Grants and Contributions by function:	13,440,498	1,058,180	-15,811	380,092	216	6,408,072	1,195,081	1,840	42,232	-	1,141,885	-	30,431	-	233,673	24,854,774
User Identification of convention entries, adjustments, and rounding differences, by function:	(1)															(1)
Adjusted Operating Grants and Contributions by function (agrees to convention worksheet):	13,440,497	1,058,180	-15,811	380,092	219	6,408,072	1,195,081	1,840	42,232	-	1,141,885	-	30,431	-	233,673	24,854,773

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function														
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	5200	7100	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheets)	-															
Subtotal of Capital Grants and Contributions by function: User identification of conversion entries, adjustments, and funding differences, by function: Adjusted Capital Grants and Contributions by function: (gross to conversion worksheet)																

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

		Summary of revenues by function											Total	
Function	1000	2100	2420	2700	3600	3700	4000	5000	6000	7200	7700	8100	8500	9000
Operating Grants and Contributions: Business-type Activities														
Program Revenues by Resource														
Total Operating Grants & Contributions														
Adjusted Operating Grants and Contributions by function:														

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Summary of revenues by function

Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
1000																
Total Capital Grants & Contributions																

Adjusted Capital Grants and Contributions by function:

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Capital Grants and Contributions: Business-type Activities
Program Revenues by Resource

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000		62,622		62,622					Instruction
[see extract]	2100	0								Instructional Supervision and Administration
[see extract]	2420	0								Instructional Library, Media and Technology
[see extract]	2700	0								School Site Administration
[see extract]	3600	176,896			176,896					Home-to-School Transportation
[see extract]	3700	63,025			63,025					Food Services
[see extract]	3900	0								All Other Pupil Services
[see extract]	4000	15,242			15,242					Ancillary Services
[see extract]	5000	0								Community Services
[see extract]	6000	0								Enterprise Activities
[see extract]	7200	13,074			13,074					All Other General Administration
[see extract]	7700	27,648			27,648					Centralized Data Processing
[see extract]	8100	297,400			297,400					Plant Services
[see extract]	8500	14,321,135			14,321,135		44,543			Facilities Acquisition and Construction
9410										Land
9420				285,534					97,098	Land Improvements
9430				5,409,536					1,338,080	Buildings
9440				9,281,972					2,416,093	Equipment
9450								11,081,228		Work In Progress
TOTALS				14,977,042	14,977,042	11,125,771	11,125,771	14,932,499	14,932,499	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0								Debt Service, State School Building Repayment
7433	9100	2,585,000			2,585,000				2,585,000	Debt Service, Bond Redemptions
7435	9100	0								Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0								Debt Service, Payments to Original District for Acquisition of Property
7439	9100	26,288,720			26,288,720				26,288,720	Debt Service, Other Debt Service - Principal
9661				2,585,000					2,585,000	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666						1,335,000			1,335,000	COPS Payable
9667						313,720			313,720	Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669				26,288,720			1,648,720		24,640,000	Other General Long-Term Debt
TOTALS				28,873,720	28,873,720	1,648,720	1,648,720	28,873,720	28,873,720	

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	0	-	-	-	-	-	-	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	Emergency Apportionments
8951		22,665,000	22,665,000	-	-	-	22,665,000	-	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		10,221,620	10,221,620	-	-	-	10,221,620	-	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		3,399,785	3,399,785	-	-	-	3,399,785	-	All Other Financing Sources
9330						3,399,785	-	3,399,785	Prepaid Expense
9490						-	-	-	Deferred Outflows of Resources
9661				22,665,000	-	-	-	22,665,000	General Obligation Bonds Payable
9662				-	-	-	-	-	State School Building Loan Payable
9666				-	-	-	-	-	COPS Payable
9667				-	10,221,620	-	-	10,221,620	Capital Leases Payable
9668				-	-	-	-	-	Lease Revenue Bonds Payable
9669				-	3,399,785	-	-	-	Other General Long-Term Debt
9690						3,399,785	-	-	Deferred Inflows of Resources
TOTALS			36,286,405	36,286,405	3,399,785	3,399,785	36,286,405	36,286,405	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
9410									Land
9420									Land Improvements
9430									Buildings
9440									Equipment
9450									Work in Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200				3,279		3,279		General Administration, Other Operating Expenditures
8631	(0000-1999)	0							Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8953		0							Proceeds from Sale/Lease Purchase of Land and Buildings
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements
9430									Buildings
9435									Accumulated Depreciation - Buildings
9440					35,313			35,313	Equipment
9445							32,034		Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					35,313	35,313	35,313	35,313	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Sale/Lease Purchase of Land and Buildings
9600									Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Sale/Lease Purchase of Land and Buildings
9990										Deferred Inflows of Resources
979Z										Fund Balance/Net Position
TOTALS				0	0	0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100					2,239,919		2,239,919		Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9500						2,239,919			2,239,919	Accounts Payable
9661										General Obligation Bonds Payable
TOTALS				2,239,919	2,239,919	2,239,919	2,239,919	2,239,919	2,239,919	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				35,873				35,873	Instruction
n/a	2100			20,550				20,550		Instructional Supervision and Administration
n/a	2420				1,493			1,493		Instructional Library, Media and Technology
n/a	2700				14,766			14,766		School Site Administration
n/a	3600			29,842				29,842		Home-to-School Transportation
n/a	3700				6,115				6,115	Food Services
n/a	3900				2,103				2,103	All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000				37,491				37,491	Community Services
n/a	6000			3,159				3,159		Enterprise Activities
n/a	7200			556				556		All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100				107,549				107,549	Plant Services
9665				157,564				157,564		Compensated Absences Payable
TOTALS				211,671	211,671	211,671	211,671	211,671	211,671	

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Central Unified
Fresno County

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2700								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100								Debt Service, Bond Interest and Other Charges
800X	9100								Debt Service, Debt Service - Interest
800X					2,441,846		2,441,846		General Revenues: Federal and State Aid Not Restricted to Specific Purposes
800X									General Revenues: Interagency Revenue
800X									General Revenues: Miscellaneous
800X									Program Revenues: Charges for Services
800X									Program Revenues: Operating Grants and Contributions
800X									Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
979Z					2,441,846		2,441,846		Fund Balance/Net Position
TOTALS					2,441,846	2,441,846	2,441,846	2,441,846	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420									Land
9430					67,982		67,982		Land Improvements
9440					614,552		614,552		Buildings
9450					311,691		311,691		Equipment
						994,225	994,225		Work in Progress
TOTALS					994,225	994,225	994,225	994,225	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000			6,096,851				6,096,851		Instruction
6900	2100									Instructional Supervision and Administration
6900	2420									Instructional Library, Media and Technology
6900	2700									School Site Administration
6900	3600			519,937				519,937		Home-to-School Transportation
6900	3700			71,402				71,402		Food Services
6900	3900									All Other Pupil Services
6900	4000			249				249		Ancillary Services
6900	5000									Community Services
6900	6000									Enterprise Activities
6900	7200			67,998				67,998		All Other General Administration
6900	7700			11,927				11,927		Centralized Data Processing
6900	8100			328,821				328,821		Plant Services
6900	0000									Depreciation (Unallocated)
9425						1,224,814			1,224,814	Accumulated Depreciation - Land Improvements
9435						4,791,226			4,791,226	Accumulated Depreciation - Buildings
9445						1,081,145			1,081,145	Accumulated Depreciation - Equipment
TOTALS				7,097,185		7,097,185		7,097,185		

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100									Debt Service, Insurance
7434	9100							1,385,134		Debt Service, Bond Interest and Other Service Charges
7438	9100			1,385,134						Debt Service, Debt Service - Interest
9330									39,830	Prepaid Expense
9490						39,830			1,345,304	Deferred Outflows of Resources
9661						1,345,304				General Obligation Bonds Payable
9662										State School Building Loan Payable
9665										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
9690										Deferred Inflows of Resources
TOTALS				1,385,134		1,385,134		1,385,134		

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
9110		1,579,985	-	1,579,985	-			1,579,985	-	Cash in County Treasury
9111		31,362	-	31,362	-			31,362	-	Fair Value Adjustment to Cash in County Treasury
9120		790,133	-	790,133	-			790,133	-	Cash in Banks
9130		0	-	-	-			-	-	Revolving Cash Account
9135		0	-	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		298,137	-	298,137	-			298,137	-	Cash Collections Awaiting Deposit
9150		0	-	-	-			-	-	Investments
9200		5,270	-	5,270	-			5,270	-	Accounts Receivable
9310		0	-	-	-			-	-	Due from Other Funds
9320		0	-	-	-			-	-	Stores
9330		0	-	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-	-			-	-	Other Current Assets
9410		0	-	-	-			-	-	Land
9420		0	-	-	-			-	-	Land Improvements
9425		0	-	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-	-			-	-	Buildings
9435		0	-	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-	-			-	-	Equipment
9445		0	-	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-	-			-	-	Work in Progress
9490		0	-	-	-			-	-	Deferred Outflows of Resources
9500		2,032,306	-	2,032,306	-			-	2,032,306	Accounts Payable
9610		5,538	-	5,538	-			5,538	-	Due to Other Funds
9650		0	-	-	-			-	-	Unearned Revenue
9664		0	-	-	-			-	-	Net OPEB Obligation
9665		0	-	-	-			-	-	Compensated Absences Payable
9666		0	-	-	-			-	-	COPs Payable
9667		0	-	-	-			-	-	Capital Leases Payable
9668		0	-	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-	-			-	-	Other General Long-Term Debt
9690		0	-	-	-			-	-	Deferred Inflows of Resources
979Z			-	-	-			-	667,043	Fund Balance/Net Position
TOTALS				2,704,887	2,704,887			2,704,887	2,704,887	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				17,632,750			17,632,750	Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z							17,632,750		Fund Balance/Net Position
TOTALS					17,632,750	17,632,750	17,632,750	17,632,750	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)				43,193				Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)								Fees and Contracts (General Revenues)
8689	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)				18,256,598				Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers in from All Others (General Revenues)
8799	(2000-9999)								Other Transfers in from All Others (Program Revenues)
8919	(0000-1999)	0							Interfund Transfers, Other Authorized Transfers In
8965	(2000-9999)								Transfers From Funds of Lapsed/Reorganized Districts
979Z					18,299,791		18,299,791		Fund Balance/Net Position
TOTALS					18,299,791	18,299,791	18,299,791	18,299,791	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-	-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	2,236,624	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-	-	-	-	-	Other Transfers In from All Others (Program Revenues)
8919		2,242,385	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200								Transfers Between Agencies, All Other Transfers to All Others
7619	9300	5,761							Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200								Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-	-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-	-	-	-	-	Other Transfers In from All Others
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	0

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		1,649,662	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		1,631,741	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200									Accounts Receivable
9310		6,701							Due from Other Funds
9500									Accounts Payable
9610		19,084							Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		5,538							Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	2,236,624	-	2,236,624	-	-	-	2,236,624	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,242,385	2,236,624	-	-	-	2,236,624	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)									
7619	9300	5,761	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS		0	2,236,624	2,236,624	0	0	2,236,624	2,236,624	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	Governmental Funds (Funds 01-60)								
9310		1,649,662	-	1,630,578	-	-	1,630,578	-	Due From Other Funds
9610		1,631,741	1,625,040	-	-	1,625,040	-	-	Due To Other Funds
	Proprietary Funds: Enterprise Funds (Funds 61-65)								
9310		6,701	-	-	-	-	-	-	Due From Other Funds
9610		19,084	5,538	-	-	5,538	-	-	Due To Other Funds
	Proprietary Funds: Internal Service Funds (Funds 66-70)								
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		5,538	5,538	-	-	5,538	-	-	Due To Other Funds
	Fiduciary Funds (Funds 71-95)								
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
TOTALS			1,630,578	1,630,578	0	0	1,630,578	1,630,578	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100		1,238,511	-	1,238,511	-	1,238,511	-	Instructional Supervision and Administration
n/a	2420		61,837	-	61,837	-	61,837	-	Instructional Library, Media and Technology
n/a	2700		40,950	-	40,950	-	40,950	-	School Site Administration
n/a	3600		166,021	-	166,021	-	166,021	-	Home-to-School Transportation
n/a	3700		107,684	-	107,684	-	107,684	-	Food Services
n/a	3900			-		-		-	All Other Pupil Services
n/a	4000		155,881	-	155,881	-	155,881	-	Ancillary Services
n/a	5000			-		-		-	Community Services
n/a	6000		3,856	-	3,856	-	3,856	-	Enterprise Activities
n/a	7200		70,144	-	70,144	-	70,144	-	All Other General Administration
n/a	7700		14,553	-	14,553	-	14,553	-	Centralized Data Processing
n/a	8100		198,755	-	198,755	-	198,755	-	Plant Services
9664				2,058,192		2,058,192		2,058,192	Net OPEB Obligation
TOTALS			2,058,192	2,058,192	2,058,192	2,058,192	2,058,192	2,058,192	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	7000								Instruction
n/a	2100			199,165				199,165	Instructional Supervision and Administration
n/a	2420			13,837				13,837	Instructional Library, Media and Technology
n/a	2700			1,206				1,206	School Site Administration
n/a	3600			43,925				43,925	Home-to-School Transportation
n/a	3700				8,222			8,222	Food Services
n/a	3900				8,719			8,719	All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200				18,373			18,373	All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]				26,415			26,415	General Revenues: Intergovernmental Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					319,862			319,862	Other General Long-Term Debt
TOTALS					319,862			319,862	

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	17,768,991		Land
9420	38,464,580		Land Improvements
9425		3,732,097	Accumulated Depreciation - Land Improvements
9430	203,143,407		Buildings
9435		55,529,725	Accumulated Depreciation - Buildings
9440	12,811,888		Equipment
9445		7,629,256	Accumulated Depreciation - Equipment
9450	8,569,571		Work In Progress
979Z	-	213,867,359	Fund Balance/Net Position
Total	280,758,437	280,758,437	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and prepaid debt insurance costs.

Object	Debit	Credit	Account Description
9330		2,417,720	Prepaid Expense
9661		97,089,290	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		9,995,332	Net OPEB Obligation
9665		830,293	Compensated Absences Payable
9666		27,795,000	COPs Payable
9667			Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		858,944	Other General Long-Term Debt
979Z	138,986,579	-	Fund Balance/Net Position
Total	138,986,579	138,986,579	

Entry BB003 Deferred Outflows of Resources and Deferred Inflows of Resources

To record beginning balances of deferred outflows of resources and deferred inflows of resources relating to general governmental activities but not reported in governmental funds.

Object	Debit	Credit	Account Description
9490			Deferred Outflows of Resources
9690			Deferred Inflows of Resources
979Z	-	-	Fund Balance/Net Position
Total	0	0	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	48,526.31
01	0000	0	1110	1000	6500	14,095.69
Total, Instruction (Functions 1000-1999)						62,622.00
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	1110	3600	6400	8,223.20
01	0000	0	1110	3600	6500	168,672.67
Total, Home-to-School Transportation (Function 3600)						176,895.87
13	5310	0	0000	3700	6500	63,024.54
Total, Food Services (Function 3700)						63,024.54
01	0000	0	1110	4200	6400	15,242.19
Total, Ancillary Services (Functions 4000-4999)						15,242.19
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	9010	0	0000	7300	6400	13,074.21
Total, All Other General Administration (Functions 7000-7999 except 7700)						13,074.21
01	0000	0	0000	7700	6400	27,647.78
Total, Centralized Data Processing (Function 7700)						27,647.78
01	0000	0	0000	8100	6500	100,390.86
01	0000	0	0000	8200	6400	19,089.81
01	7010	0	3800	8100	6400	19,994.57
01	8150	0	0000	8100	6400	39,526.29
01	8150	0	0000	8100	6500	98,648.74
12	6145	0	8500	8100	6500	19,750.00
Total, Plant Services (Functions 8000-8999 except 8500)						297,400.27

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	5800	5,527.00
01	0000	0	0000	8500	6200	84,196.40
01	0000	0	0000	8500	6400	6,681,900.00
01	0000	0	0000	8500	6500	189,365.86
01	9010	0	0000	8500	6200	2,432,426.19
01	9010	0	0000	8500	6400	1,720,764.25
12	6105	0	0000	8500	6200	32,312.50
12	6105	0	8500	8500	4200	5,194.46
12	6105	0	8500	8500	4300	1,455.99
12	6105	0	8500	8500	4400	1,532.47
12	6105	0	8500	8500	6400	12,302.07
21	0000	0	0000	8500	5800	425.00
21	0000	0	0000	8500	6170	270,795.81
21	0000	0	0000	8500	6200	532,772.32
25	0000	0	0000	8500	4300	43,755.83
25	0000	0	0000	8500	4400	6,046.10
25	0000	0	0000	8500	5800	10,246.58
25	0000	0	0000	8500	6170	14,738.62
25	0000	0	0000	8500	6200	2,253,644.69
25	0000	0	0000	8500	6400	21,732.81
Total, Facilities Acquisition and Construction (Function 8500)						<u>14,321,134.95</u>
						<u><u>14,977,041.81</u></u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
12	6105	0	8500	8500	4200	5,194.46
12	6105	0	8500	8500	4300	1,455.99
25	0000	0	0000	8500	4300	43,755.83
Total, Books and Supplies (Objects 4000-4999 except 4400)						50,406.28
12	6105	0	8500	8500	4400	1,532.47
25	0000	0	0000	8500	4400	6,046.10
Total, Noncapitalized Equipment (Object 4400)						7,578.57
01	0000	0	0000	8500	5800	5,527.00
21	0000	0	0000	8500	5800	425.00
25	0000	0	0000	8500	5800	10,246.58
Total, Services and Other Operating Expenditures (Objects 5000-5999)						16,198.58
Total, Land (Object 6100)						0.00
21	0000	0	0000	8500	6170	270,795.81
25	0000	0	0000	8500	6170	14,738.62
Total, Land Improvements (Object 6170)						285,534.43
01	0000	0	0000	8500	6200	84,196.40
01	9010	0	0000	8500	6200	2,432,426.19
12	6105	0	0000	8500	6200	32,312.50
21	0000	0	0000	8500	6200	532,772.32
25	0000	0	0000	8500	6200	2,253,644.69
Total, Buildings and Improvement of Buildings (Object 6200)						5,335,352.10
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	27,647.78
01	0000	0	0000	8200	6400	19,089.81
01	0000	0	0000	8500	6400	6,681,900.00
01	0000	0	1110	1000	6400	48,526.31
01	0000	0	1110	3600	6400	8,223.20
01	0000	0	1110	4200	6400	15,242.19
01	7010	0	3800	8100	6400	19,994.57
01	8150	0	0000	8100	6400	39,526.29

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	9010	0	0000	7300	6400	13,074.21
01	9010	0	0000	8500	6400	1,720,764.25
12	6105	0	8500	8500	6400	12,302.07
25	0000	0	0000	8500	6400	21,732.81
Total, Equipment (Object 6400)						<u>8,628,023.49</u>
01	0000	0	0000	8100	6500	100,390.86
01	0000	0	0000	8500	6500	189,365.86
01	0000	0	1110	1000	6500	14,095.69
01	0000	0	1110	3600	6500	168,672.67
01	8150	0	0000	8100	6500	98,648.74
12	6145	0	8500	8100	6500	19,750.00
13	5310	0	0000	3700	6500	63,024.54
Total, Equipment Replacement (Object 6500)						<u>653,948.36</u>
						<u>14,977,041.81</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	97,098	
	Buildings	9430	1,338,080	
	Equipment	9440	2,416,093	
	Work In Progress	9450	11,081,228	
	Instruction	1000		62,622
	Home-to-School Transportation	3000		176,896
	Food Services	3700		63,025
	Ancillary Services	4000		15,242
	All Other General Administration	7200		13,074
	Centralized Data Processing	7700		27,648
	Plant Services	8100		252,857
	Facilities Acquisition and Construction	8500		14,321,135
		Total	14,932,499	14,932,499

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	2,585,000	
	COPS Payable	9666	1,335,000	
	Capital Leases Payable	9667	313,720	
	Other General Long-Term Debt	9669	24,640,000	
	Debt Service-Principal	9101		28,873,720
		Total	28,873,720	28,873,720

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Proceeds from Sale of Bonds	8951		22,665,000	
Proceeds from Capital Leases	8972		10,221,620	
All Other Financing Sources	8979		3,399,785	
Prepaid Expense	9330			3,399,785
General Obligation Bonds Payable	9661			22,665,000
Capital Leases Payable	9667			10,221,620
		Total	36,286,405	36,286,405

Entry #	Object	Function	Debit	Credit
CE004 Donated and Contributed Capital Assets				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE005	Disposal of Capital Assets			
	To report sales and disposals of capital assets and any resulting gain or loss.			
		7200	3,279	
	All Other General Administration			
	Accumulated Depreciation - Equipment	9445	32,034	
	Equipment	9440		35,313
		Total	35,313	35,313

Entry #	Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
			0	0
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods			
	To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.			
Fund Balance/Net Position	979Z		2,441,846	
Debt Service - Interest		910Z		2,441,846
		Total	2,441,846	2,441,846

Entry #	Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
Land Improvements	9420		67,982	
Buildings	9430		614,652	
Equipment	9440		311,691	
Work in Progress		9460		994,225
		Total	994,225	994,225

Entry #		Object	Function	Debit	Credit
CE012	Depreciation				
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
	Instruction		1000	6,096,851	
	Home-to-School Transportation		3600	519,937	
	Food Services		3700	71,402	
	Ancillary Services		4000	249	
	All Other General Administration		7200	67,908	
	Centralized Data Processing		7700	11,927	
	Plant Services		8100	328,821	
	Accumulated Depreciation - Land Improvements	9425			1,224,814
	Accumulated Depreciation - Buildings	9435			4,791,226
	Accumulated Depreciation - Equipment	9445			1,081,145
			Total	7,097,185	7,097,185

Entry #		Object	Function	Debit	Credit
CE013	Amortization				
	To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
	Debt Service - Interest		9102	1,385,134	
	Prepaid Expense	9330			39,830
	Deferred Outflows of Resources	9490			1,345,304
			Total	1,385,134	1,385,134

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds			
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	1,579,985	
	Fair Value Adjustment to Cash in County Treasury	9111	31,362	
	Cash in Banks	9120	790,133	
	Cash Collections Awaiting Deposit	9140	298,137	
	Accounts Receivable	9200	5,270	
	Accounts Payable	9500		2,032,306
	Due to Other Funds	9610		5,538
	Fund Balance/Net Position	979Z		667,043
			Total	2,704,887
				2,704,887

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Ancillary Services	4000	17,632,750	
	Fund Balance/Net Position	979Z		17,632,750
			Total	17,632,750
				17,632,750

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any Interfund transfers within the LEA.			
Fund Balance/Net Position	979Z		18,299,791	
Interest (General Revenues)	8680			43,193
Other Local Revenue (General Revenues)	8699			18,256,598
			Total	18,299,791
				18,299,791

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify Interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
			Total	0
				0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than Internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate Interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	2,236,624	
	Interfund Transfers	9300		2,236,624
		Total	2,236,624	2,236,624

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
Due To Other Funds	9610		1,630,578	
Due From Other Funds	9310			1,630,578
		Total	1,630,578	1,630,578

Entry #	Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
Instruction		1000	1,238,511	
Instructional Supervision and Administration		2100	61,837	
Instructional Library, Media and Technology		2420	40,950	
School Site Administration		2700	166,021	
Home-to-School Transportation		3600	107,684	
All Other Pupil Services		3900	155,881	
Community Services		5000	3,856	
All Other General Administration		7200	70,144	
Centralized Data Processing		7700	14,553	
Plant Services		8100	198,755	
Net OPEB Obligation	9664			2,058,192
		Total	2,058,192	2,058,192

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
Other General Long-Term Debt	9669		319,862	
Instruction		1000		199,165
Instructional Supervision and Administration		2100		13,837
Instructional Library, Media and Technology		2420		1,206
School Site Administration		2700		43,925
Food Services		3700		8,222
All Other Pupil Services		3900		8,719
All Other General Administration		7200		18,373
Plant Services		8100		26,415
		Total	319,862	319,862

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	73,339,120	690,266	13,440,497	0	(59,208,357)		(59,208,357)
Instruction-related services:							
Instructional supervision and administration	3,744,903	28,424	1,956,160	0	(1,760,319)		(1,760,319)
Instructional library, media and technology	1,185,469	0	15,811	0	(1,169,658)		(1,169,658)
School site administration	7,561,631	24,358	389,092	0	(7,148,181)		(7,148,181)
Pupil services:							
Home-to-school transportation	4,956,353	192	219	0	(4,955,942)		(4,955,942)
Food services	7,001,300	1,133,861	6,408,072	0	540,633		540,633
All other pupil services	8,082,842	2,120	1,195,061	0	(6,885,661)		(6,885,661)
General administration:							
Centralized data processing	983,732	0	0	0	(983,732)		(983,732)
All other general administration	6,809,554	91,486	1,141,685	0	(5,576,383)		(5,576,383)
Plant services	15,184,149	464	30,431	0	(15,153,254)		(15,153,254)
Ancillary services	18,786,788	1,614	1,840	0	(18,783,334)		(18,783,334)
Community services	271,781	37,055	42,232	0	(192,494)		(192,494)
Enterprise activities	(6,281)	0	0	0	6,281		6,281
Interest on long-term debt	7,642,899				(7,642,899)		(7,642,899)
Other outgo	1,644,807	39,405	233,673	0	(1,371,729)		(1,371,729)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	486,004	34,229	0	0		(451,775)	(451,775)
Interest on long-term debt	0					0	0
Other outgo	0	3,581	0	0		3,581	3,581
Total expenses	167,676,051	2,087,055	24,854,773	0	(130,285,029)	(448,194)	(130,733,223)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					11,055,980	0	11,055,980
Taxes levied for debt service					6,321,897	0	6,321,897
Taxes levied for other specific purposes					15,161	0	15,161
Federal and state aid not restricted to specific purposes					89,082,667	0	89,082,667
Interest and investment earnings					887,813	11,632	899,445
Interagency revenues					4,793	0	4,793
Miscellaneous					21,507,709	598,016	22,105,725
Special and extraordinary items					0	0	0
Internal transfers					5,761	(5,761)	0
Total general revenues, special and extraordinary items, and transfers					128,881,781	603,887	129,485,668
Change in net position					(1,403,248)	155,693	(1,247,555)
Net position beginning					108,983,756	223,234	109,186,990
Net position ending					107,580,508	378,927	107,939,435

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds:	274,336
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	14,932,499
Depreciation expense:	(7,097,185)
Net:	7,835,314
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	28,873,720
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(36,286,405)
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:	
Prepaid debt insurance incurred during the period:	-
Prepaid debt insurance amortized for the period:	-
Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	(3,279)
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	201,927
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	157,564
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
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Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	(2,058,192)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	319,862
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	(1,385,134)
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	667,042
Change in net position of governmental activities (minor differences may be due to rounding):	(1,403,245)

**Fund 01 – General Fund
Unrestricted/Restricted**