



# WASHINGTON UNIFIED SCHOOL DISTRICT

## UNAUDITED ACTUALS REPORT

FISCAL YEAR  
2013-2014

# UNAUDITED ACTUALS 2013-2014 VARIANCE SUMMARY

*The Washington Unified School District (WUSD) unaudited actual report is based on the revenues and expenses for the fiscal year ending June 30, 2014. The dollar amounts noted in this report will be audited and presented to the Board of Education again in December. The following variance analysis is based on a comparison to the estimated actuals.*

## **UNRESTRICTED GENERAL FUND – FUND 01**

### **REVENUE VARIANCE**

1. Revenue Limit funding increased by \$6,553.68 or 1.28%. This increase is attributed primarily to P-2 ADA being included in the Local Control Funding Formula calculation as well as a final adjustment to the funding gap percentage. Overall, the variance amount is within tolerance.
2. There was no variance to Federal revenues as they are typically not seen in the unrestricted general fund.
3. Other State revenue increased by \$40,454.25 or 3.29%. The variance is a result of a final adjustment to unrestricted lottery revenues. A variance for this revenue stream as part of the final financial statement for the year is commonplace and typical of recipients of government funding.
4. Other local revenue increased by \$210,598.99 or 33.76%. This increase is due to the conservative nature of interest earnings assumptions and billing for third party facility use.

*Overall, unrestricted revenues increased by \$862,606.92 or 1.74%.*

### **EXPENDITURE VARIANCE**

1. Certificated Salaries decreased by \$86,550.51 or 0.38%. As this variance is within one percent of the estimated actual figure, the variance can be attributed to natural swings in the expenditure. Overall, the variance amount is insignificant.
2. Classified Salaries increased by \$8,219.15 or 0.12%. A super-majority of the increase is the final reconciliation of the cost of extra-duty, overtime, stipends, and prep periods being more than anticipated.
3. Employee Benefits increased by \$375,702.37 or 4.61%. This variance is a result of an increase in statutory benefit contributions being made and reconciliation of employee and retiree paid benefits.
4. Books and Supplies increased by \$81,110.44 or 4.383%. This variance is due to an increase in non-capitalized equipment.

5. Services and Other Operating Expenses decreased by \$175,844.80 or 3.90%. The majority of this variance is a result of continued belt-tightening and scrutiny of the use of third party professional services.
6. Capital Outlay decreased by \$181,469.56 or 69.45%. The entire decrease is attributed to a decrease in equipment expenses versus budget projections.
7. Transfers of Indirect Cost increased by \$188,523.46 or 19.37%. The indirect cost rate is applied to categorical programs (restricted resources) to cover the cost of centralized services. As overall program cost(s) increased a corresponding increase in the value of indirect cost is seen.

*Overall unrestricted expenses increased by \$128,566.55 or 0.30%.*

#### CONTRIBUTIONS VARIANCE

1. The contribution from the unrestricted general fund to Special Education decreased by \$350,509.65. The decrease is a result of final revenue adjustments by the Yolo County Office of Education and overall program cost being approximately \$125,350 less than anticipated.
2. Home to School Transportation incurred a \$2,423.26 entry to clear the general ledger as transportation is now an unrestricted program.
3. Restricted Maintenance increased by \$190,576.08. The increase is the result of final reconciliation of salaries and benefits, materials and supplies, and professional services that support district-wide routine maintenance.
4. The contribution for the debt service payment for the Qualified School Construction Bond decreased by \$0.46. The variance is due to rounding.
5. The contribution for the debt service payment of the Clean Renewable Energy Bond decreased by \$0.37. The variance is due to rounding.
6. The contribution to the Mental Health and MAA resource increased by \$51,451.37, which is only 50% of the contribution need in 2012-2013. This contribution was not included in the estimated actuals, so the variance is 100%.

*Overall contributions decreased by \$110,906.29 or 2.07%.*

## TRANSPORTATION VARIANCE

With the implementation of the Local Control Funding Formula (LCFF) for fiscal 2013-2014, transportation services are no longer considered a restricted program. However, the District deemed it important to continue to track the cost of the program versus the revenue augmentation in the LCFF for such services. Below is the “contribution” to the Home to School and Special Education transportation programs and their variance to the estimated actuals reporting period. Overall, the “contribution” is \$100,492.04 less than estimated.

	<u>2013-14</u> <u>Estimated</u>	<u>2013-14</u> <u>Unaudited</u>	<u>Variance</u>
Home to School Transportation	423,788	364,849	(58,939.04)
Special Education Transportation	1,155,432	1,113,879	(41,553.00)
Total Contributions	\$ 1,579,220.00	\$ 1,478,727.96	\$ (100,492.04)

## ALL OTHER FUNDS

### ADULT EDUCATION – FUND 11

The Adult Education fund has revenues for the fiscal year of \$108,131 and expenses of \$166,939. The ending fund balance for the Adult Education fund is \$6,047 and will be carried forward to fiscal year 2014-2015.

### CHILD DEVELOPMENT FUND – FUND 12

The Child Development fund had revenues of \$1,375,769.87 against expenditures of \$1,471,653.79. The Child Development fund received a contribution from the Unrestricted General Fund in the amount of \$34,996.71. This contribution was used as well as the Fund 12 reserve account balance of \$60,887.21 to give the fund an ending fund balance of \$0. The Unrestricted General Fund made a cash transfer in the amount of \$300,000 to cover cash that will be repaid by the 1<sup>st</sup> Interim Report for 2014-2015.

### CAFETERIA FUND – FUND 13

The performance of the Cafeteria Fund continues to be positive. For fiscal 2013-2014, the fund generated revenues of \$4,120,419.84 against expenses of \$4,287,925.78. The fund has an ending fund balance of \$308,810.67. The Unrestricted General Fund made a cash transfer in the amount of \$600,000 to cover cash that will be repaid by the 1<sup>st</sup> Interim Report for 2014-2015.

### CAPITAL FACILITIES FUND – FUND 25

The Capital Facilities Fund saw revenues of \$5,628,846.62 and expenses of \$12,503,497.33. The majority of the activity in this fund paid for the facility improvements made by the district during the last fiscal year. These improvements included the development of the Capital Investment Program, the Westmore Oaks Roof Replacement, the Southport VAPA portable, the RCHS high-

density file room, the final payment of the Riverbank Kitchen remodel, and the final payment for Solar Power Phase #2. The fund ended with a balance of \$12,593,032.43.

### WUSD SCHOLARSHIP FUND – FUND 73

Revenues for the scholarship fund were only \$258.59 due to the apportionment of interest. The fund incurred expense of \$1,300.00 for scholarships awarded and had an ending fund balance of \$44,495.02

*– END –*

*WUSD UNAUDITED ACTUALS 2013-2014 VARIANCE SUMMARY*

2014-2015 Budget General Fund - Revenue Limit Summary Fund 01 - 13/14 Estimated Actual Report			
Description	Unrestricted	Restricted	Total
<b>A. Revenues</b>			
1. Revenue Limit Sources	47,145,627.00	-	47,145,627.00
2. Federal Revenues	-	4,331,790.00	4,331,790.00
3. Other State Revenue	1,189,636.00	3,039,262.00	4,228,898.00
4. Other Local Revenue	413,303.00	2,253,718.00	2,667,021.00
5. Total Revenues	48,748,566.00	9,624,770.00	58,373,336.00
<b>B. Expenditures</b>			
1. Certificated Salaries	23,044,918.00	4,843,926.00	27,888,844.00
2. Classified Salaries	6,785,921.00	2,156,355.00	8,942,276.00
3. Employee Benefits	7,772,172.00	1,863,826.00	9,635,998.00
4. Books and Supplies	1,769,665.00	1,588,020.00	3,357,685.00
5. Services and Other Operating Expenses	4,680,497.00	4,084,032.00	8,764,529.00
6. Capital Outlay	442,769.00	48,000.00	490,769.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	67,049.00	152,013.00
8. Other Outgo - Transfers of Indirect Costs	(1,161,867.00)	869,706.00	(292,161.00)
9. Total Expenditures	43,419,039.00	15,520,914.00	58,939,953.00
<b>C. Excess (Deficiency) of Revenues over Expenditures</b>	5,329,527.00	(5,896,144.00)	(566,617.00)
<b>D. Other Financing Sources / Uses</b>			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(927,229.00)	(927,229.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(5,750,345.00)	5,750,345.00	-
4. Total, Other Financing Sources / Uses	(5,750,345.00)	4,823,116.00	(927,229.00)
<b>E. Net Increase (Decrease) in Fund Balance</b>	(420,818.00)	(1,073,028.00)	(1,493,846.00)
<b>F. Fund Balance / Reserves</b>			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,411,420.56	2,208,935.88	12,620,356.44
b. Audit Adjustments	211,317.00	-	211,317.00
c. As of July 1 - Audited	10,622,737.56	2,208,935.88	12,831,673.44
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,622,737.56	2,208,935.88	12,831,673.44
2. Ending Balance	10,201,919.56	1,135,907.88	11,337,827.44
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	28,640.74	-	28,640.74
Prepaid Expenses	23,695.00	950.00	24,645.00
All Others	-	-	-
b. Restricted	-	1,134,958.90	1,134,958.90
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,500,000.00	-	1,500,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,826,181.00	-	3,826,181.00
Unassigned/Unappropriated	4,798,402.82	(1.02)	4,798,401.80

2014-2015 Budget General Fund - Revenue Limit Summary Fund 01 - 13/14 Unaudited Actual Report			
Description	Unrestricted	Restricted	Total
<b>A. Revenues</b>			
1. Revenue Limit Sources	47,757,180.68	-	47,757,180.68
2. Federal Revenues	-	3,835,261.00	3,835,261.00
3. Other State Revenue	1,230,090.25	3,059,540.85	4,289,631.10
4. Other Local Revenue	623,901.99	2,162,845.79	2,786,747.78
5. Total Revenues	49,611,172.92	9,057,647.64	58,668,820.56
<b>B. Expenditures</b>			
1. Certificated Salaries	22,958,367.49	4,430,238.58	27,388,606.07
2. Classified Salaries	6,794,140.15	2,167,555.31	8,961,695.46
3. Employee Benefits	8,147,874.37	1,745,821.53	9,893,695.90
4. Books and Supplies	1,850,775.44	598,480.74	2,449,256.18
5. Services and Other Operating Expenses	4,504,652.20	3,135,454.93	7,640,107.13
6. Capital Outlay	261,299.44	65,812.46	327,111.90
7. Other Outgo (Including Transfers of Indirect Costs)	3,840.00	30,383.00	34,223.00
8. Other Outgo - Transfers of Indirect Costs	(973,343.54)	675,171.22	(298,172.32)
9. Total Expenditures	43,547,605.55	12,848,917.77	56,396,523.32
<b>C. Excess (Deficiency) of Revenues over Expenditures</b>	6,063,567.37	(3,791,270.13)	2,272,297.24
<b>D. Other Financing Sources / Uses</b>			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	934,996.71	927,228.13	1,862,224.84
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(5,639,438.71)	5,639,438.71	-
4. Total, Other Financing Sources / Uses	(6,574,435.42)	4,712,210.58	(1,862,224.84)
<b>E. Net Increase (Decrease) in Fund Balance</b>	(510,868.05)	920,940.45	410,072.40
<b>F. Fund Balance / Reserves</b>			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,411,420.56	2,208,935.88	12,620,356.44
b. Audit Adjustments	211,317.00	-	211,317.00
c. As of July 1 - Audited	10,622,737.56	2,208,935.88	12,831,673.44
d. Other Restatements	-	(221,421.21)	(221,421.21)
e. Adjusted Beginning Fund Balance	10,622,737.56	1,987,514.67	12,610,252.23
2. Ending Balance	10,111,869.51	2,908,455.12	13,020,324.63
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	23,365.99	-	23,365.99
Prepaid Expenses	23,695.00	950.00	24,645.00
All Others	-	-	-
b. Restricted	-	2,907,505.12	2,907,505.12
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,500,000.00	-	1,500,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,665,774.00	-	3,665,774.00
Unassigned/Unappropriated	4,874,034.52	-	4,874,034.52

2014-2015 Budget  
General Fund - Revenue Limit Summary  
**Fund 01 - Variance Analysis**

Description	Unrestricted	%	Restricted	%	Total
<b>A. Revenues</b>					
1. Revenue Limit Sources	(611,553.68)	-1.28%	-	0	(611,553.68)
2. Federal Revenues	-	0.00%	496,529.00	12.95%	496,529.00
3. Other State Revenue	(40,454.25)	-3.29%	(20,278.85)	-0.66%	(60,733.10)
4. Other Local Revenue	(210,598.99)	-33.76%	90,872.21	4.20%	(119,726.78)
5. Total Revenues	(862,606.92)	-1.74%	567,122.36	6.26%	(295,484.56)
<b>B. Expenditures</b>					
1. Certificated Salaries	86,550.51	0.38%	413,687.42	9.34%	500,237.93
2. Classified Salaries	(8,219.15)	-0.12%	(11,200.31)	-0.52%	(19,419.46)
3. Employee Benefits	(375,702.37)	-4.61%	118,004.47	6.76%	(257,697.95)
4. Books and Supplies	(81,110.44)	-4.38%	989,539.26	165.34%	908,428.78
5. Services and Other Operating Expenses	175,844.80	3.90%	948,577.07	30.25%	1,124,421.91
6. Capital Outlay	181,469.56	69.45%	(17,812.46)	0.00%	163,657.79
7. Other Outgo (Including Transfers of Indirect Costs)	81,124.00	0.00%	36,666.00	120.68%	117,790.00
8. Other Outgo - Transfers of Indirect Costs	(188,523.46)	19.37%	194,534.78	28.81%	6,011.51
9. Total Expenditures	(128,566.55)	-0.30%	2,671,996.23	20.80%	2,543,430.52
<b>C. Excess (Deficiency) of Revenues over Expenditures</b>	(734,040.37)	-12.11%	(2,104,873.87)	55.52%	(2,838,915.08)
<b>D. Other Financing Sources / Uses</b>					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	(934,996.71)	0.00%	(1,854,457.13)	-200.00%	(2,789,453.84)
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	(110,906.29)	1.97%	110,906.29	1.97%	0.02
4. Total, Other Financing Sources / Uses	824,090.42	-12.53%	110,905.42	2.35%	934,995.71
<b>E. Net Increase (Decrease) in Fund Balance</b>	90,050.05	-17.63%	(1,993,968.45)	-216.51%	(1,903,919.37)

# GENERAL FUND



			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		47,757,180.68	0.00	47,757,180.68	53,177,389.00	0.00	53,177,389.00	11.3%
2) Federal Revenue	8100-8299		0.00	3,835,261.00	3,835,261.00	0.00	4,034,360.00	4,034,360.00	5.2%
3) Other State Revenue	8300-8599		1,230,090.25	3,059,540.85	4,289,631.10	1,654,645.00	1,526,359.00	3,181,004.00	-25.8%
4) Other Local Revenue	8600-8799		623,901.99	2,162,845.79	2,786,747.78	349,100.00	2,216,671.00	2,565,771.00	-7.9%
5) TOTAL, REVENUES			49,611,172.92	9,057,647.64	58,668,820.56	55,181,134.00	7,777,390.00	62,958,524.00	7.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		22,958,367.49	4,430,238.58	27,388,606.07	25,050,536.00	4,538,140.00	29,588,676.00	8.0%
2) Classified Salaries	2000-2999		6,794,140.15	2,167,555.31	8,961,695.46	7,400,403.00	2,070,521.00	9,470,924.00	5.7%
3) Employee Benefits	3000-3999		8,147,874.37	1,745,821.53	9,893,695.90	9,248,844.00	1,803,657.00	11,052,501.00	11.7%
4) Books and Supplies	4000-4999		1,850,775.44	696,983.35	2,547,758.79	1,647,961.00	710,018.00	2,357,979.00	-7.4%
5) Services and Other Operating Expenditures	5000-5999		4,504,652.20	3,036,952.32	7,541,604.52	5,847,795.00	3,103,849.00	8,951,644.00	18.7%
6) Capital Outlay	6000-6999		261,299.44	65,812.46	327,111.90	602,000.00	48,000.00	650,000.00	98.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		3,840.00	30,383.00	34,223.00	84,964.00	67,050.00	152,014.00	344.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(973,343.54)	675,171.22	(298,172.32)	(1,017,895.00)	688,393.00	(329,502.00)	10.5%
9) TOTAL, EXPENDITURES			43,547,605.55	12,848,917.77	56,396,523.32	48,864,608.00	13,029,628.00	61,894,236.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,063,567.37	(3,791,270.13)	2,272,297.24	6,316,526.00	(5,252,238.00)	1,064,288.00	-53.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		934,996.71	927,228.13	1,862,224.84	0.00	617,995.00	617,995.00	-66.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(5,639,438.71)	5,639,438.71	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,574,435.42)	4,712,210.58	(1,862,224.84)	(5,015,023.00)	4,397,028.00	(617,995.00)	-66.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(510,868.05)	920,940.45	410,072.40	1,301,503.00	(855,210.00)	446,293.00	8.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,411,420.56	2,208,935.88	12,620,356.44	10,111,869.51	2,908,455.12	13,020,324.63	3.2%
b) Audit Adjustments		9793	211,317.00	0.00	211,317.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,622,737.56	2,208,935.88	12,831,673.44	10,111,869.51	2,908,455.12	13,020,324.63	1.5%
d) Other Restatements		9795	0.00	(221,421.21)	(221,421.21)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,622,737.56	1,987,514.67	12,610,252.23	10,111,869.51	2,908,455.12	13,020,324.63	3.3%
2) Ending Balance, June 30 (E + F1e)			10,111,869.51	2,908,455.12	13,020,324.63	11,413,372.51	2,053,245.12	13,466,617.63	3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	23,365.99	0.00	23,365.99	35,000.00	0.00	35,000.00	49.8%
Prepaid Expenditures		9713	23,695.00	950.00	24,645.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,907,505.12	2,907,505.12	0.00	2,053,245.12	2,053,245.12	-29.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,500,000.00	0.00	1,500,000.00	1,750,000.00	0.00	1,750,000.00	16.7%
Deferred Maintenance Reserve	0000	9780	1,500,000.00		1,500,000.00				
Deferred Maintenance Reserve	0000	9780				1,750,000.00		1,750,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,665,774.00	0.00	3,665,774.00	4,023,125.00	0.00	4,023,125.00	9.7%
Unassigned/Unappropriated Amount		9790	4,874,034.52	0.00	4,874,034.52	5,580,247.51	0.00	5,580,247.51	14.5%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	8,073,941.39	1,740,292.34	9,814,233.73				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,976,063.75	1,862,884.38	13,838,948.13				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	89,038.65	3,923.71	92,962.36				
6) Stores		9320	23,365.99	0.00	23,365.99				
7) Prepaid Expenditures		9330	23,695.00	950.00	24,645.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			20,211,104.78	3,608,050.43	23,819,155.21				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	10,056,915.00	291,246.67	10,348,161.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	42,320.27	0.00	42,320.27				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	408,348.64	408,348.64				
6) TOTAL, LIABILITIES			10,099,235.27	699,595.31	10,798,830.58				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			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)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			10,111,869.51	2,908,455.12	13,020,324.63				

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	29,960,230.00	0.00	29,960,230.00	39,319,718.00	0.00	39,319,718.00	31.2%
Education Protection Account State Aid - Current Year		8012	8,010,908.00	0.00	8,010,908.00	6,881,651.00	0.00	6,881,651.00	-14.1%
State Aid - Prior Years		8019	(46,470.79)	0.00	(46,470.79)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	132,311.52	0.00	132,311.52	131,592.00	0.00	131,592.00	-0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,524.42	0.00	10,524.42	168.00	0.00	168.00	-98.4%
County & District Taxes Secured Roll Taxes		8041	7,982,224.02	0.00	7,982,224.02	8,091,603.00	0.00	8,091,603.00	1.4%
Unsecured Roll Taxes		8042	196,231.23	0.00	196,231.23	231,622.00	0.00	231,622.00	18.0%
Prior Years' Taxes		8043	5,057.95	0.00	5,057.95	5,327.00	0.00	5,327.00	5.3%
Supplemental Taxes		8044	334,034.13	0.00	334,034.13	422,157.00	0.00	422,157.00	26.4%
Education Revenue Augmentation Fund (ERAF)		8045	(1,109,946.87)	0.00	(1,109,946.87)	(1,379,243.00)	0.00	(1,379,243.00)	24.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,727,428.44	0.00	2,727,428.44	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			48,202,532.05	0.00	48,202,532.05	53,704,595.00	0.00	53,704,595.00	11.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(93,381.38)		(93,381.38)	(158,186.00)		(158,186.00)	69.4%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(351,969.99)	0.00	(351,969.99)	(369,020.00)	0.00	(369,020.00)	4.8%
Property Taxes Transfers		8097	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			47,757,180.68	0.00	47,757,180.68	53,177,389.00	0.00	53,177,389.00	11.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,166,374.00	1,166,374.00	0.00	1,170,661.00	1,170,661.00	0.4%
Special Education Discretionary Grants		8182	0.00	175,261.40	175,261.40	0.00	106,645.00	106,645.00	-39.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,662,532.52	1,662,532.52		1,792,070.00	1,792,070.00	7.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		306,751.85	306,751.85		384,645.00	384,645.00	25.4%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		157,648.75	157,648.75		141,007.00	141,007.00	-10.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		68,105.15	68,105.15		68,187.00	68,187.00	0.1%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	298,587.33	298,587.33	0.00	371,145.00	371,145.00	24.3%
TOTAL, FEDERAL REVENUE			0.00	3,835,261.00	3,835,261.00	0.00	4,034,360.00	4,034,360.00	5.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	250,899.00	0.00	250,899.00	725,899.00	0.00	725,899.00	189.3%
Lottery - Unrestricted and Instructional Materials		8560	943,603.14	266,001.20	1,209,604.34	928,746.00	221,130.00	1,149,876.00	-4.9%
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		635,045.71	635,045.71		646,631.00	646,631.00	1.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		409,500.00	409,500.00		409,500.00	409,500.00	0.0%
Common Core State Standards Implementation	7405	8590		1,467,429.00	1,467,429.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	35,588.11	281,564.94	317,153.05	0.00	249,098.00	249,098.00	-21.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,230,090.25</b>	<b>3,059,540.85</b>	<b>4,289,631.10</b>	<b>1,654,645.00</b>	<b>1,526,359.00</b>	<b>3,181,004.00</b>	<b>-25.8%</b>



			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	98,120.30	0.00	98,120.30	35,000.00	0.00	35,000.00	-64.3%
Interest		8660	47,145.21	0.00	47,145.21	30,000.00	0.00	30,000.00	-36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	376,606.49	76,941.79	453,548.28	150,000.00	198,032.00	348,032.00	-23.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	102,029.99	0.00	102,029.99	134,100.00	0.00	134,100.00	31.4%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,085,904.00	2,085,904.00		2,018,639.00	2,018,639.00	-3.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			623,901.99	2,162,845.79	2,786,747.78	349,100.00	2,216,671.00	2,565,771.00	-7.9%
TOTAL, REVENUES			49,611,172.92	9,057,647.64	58,668,820.56	55,181,134.00	7,777,390.00	62,958,524.00	7.3%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,182,787.05	3,240,055.62	23,422,842.67	21,535,826.00	3,319,710.00	24,855,536.00	6.1%
Certificated Pupil Support Salaries		1200	411,990.90	617,604.59	1,029,595.49	785,191.00	654,986.00	1,440,177.00	39.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,266,747.49	460,117.76	2,726,865.25	2,555,030.00	449,977.00	3,005,007.00	10.2%
Other Certificated Salaries		1900	96,842.05	112,460.61	209,302.66	174,489.00	113,467.00	287,956.00	37.6%
TOTAL, CERTIFICATED SALARIES			22,958,367.49	4,430,238.58	27,388,606.07	25,050,536.00	4,538,140.00	29,588,676.00	8.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	1,139,171.21	1,139,171.21	0.00	1,212,530.00	1,212,530.00	6.4%
Classified Support Salaries		2200	4,151,378.66	590,717.05	4,742,095.71	4,139,626.00	575,490.00	4,715,116.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	512,099.49	91,421.85	603,521.34	690,238.00	117,678.00	807,916.00	33.9%
Clerical, Technical and Office Salaries		2400	1,945,825.11	130,630.84	2,076,455.95	2,090,987.00	128,023.00	2,219,010.00	6.9%
Other Classified Salaries		2900	184,836.89	215,614.36	400,451.25	479,552.00	36,800.00	516,352.00	28.9%
TOTAL, CLASSIFIED SALARIES			6,794,140.15	2,167,555.31	8,961,695.46	7,400,403.00	2,070,521.00	9,470,924.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,863,169.97	346,799.87	2,209,969.84	2,417,340.00	416,114.00	2,833,454.00	28.2%
PERS		3201-3202	720,112.28	243,739.81	963,852.09	940,164.00	239,817.00	1,179,981.00	22.4%
OASDI/Medicare/Alternative		3301-3302	833,646.01	230,855.02	1,064,501.03	870,219.00	223,339.00	1,093,558.00	2.7%
Health and Welfare Benefits		3401-3402	3,491,401.72	685,061.19	4,176,462.91	3,553,109.00	635,140.00	4,188,249.00	0.3%
Unemployment Insurance		3501-3502	25,563.92	4,356.91	29,920.83	15,681.00	3,406.00	19,087.00	-36.2%
Workers' Compensation		3601-3602	889,394.65	226,991.75	1,116,386.40	1,188,751.00	256,341.00	1,445,092.00	29.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	263,580.00	25,000.00	288,580.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	324,585.82	8,016.98	332,602.80	0.00	4,500.00	4,500.00	-98.6%
TOTAL, EMPLOYEE BENEFITS			8,147,874.37	1,745,821.53	9,893,695.90	9,248,844.00	1,803,657.00	11,052,501.00	11.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	69,870.22	177,179.32	247,049.54	150,000.00	229,130.00	379,130.00	53.5%
Books and Other Reference Materials		4200	82,988.25	37,427.51	120,415.76	49,972.00	33,125.00	83,097.00	-31.0%
Materials and Supplies		4300	1,113,735.32	460,513.11	1,574,248.43	1,142,989.00	431,763.00	1,574,752.00	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)	
Noncapitalized Equipment		4400	584,181.65	21,863.41	606,045.06	305,000.00	16,000.00	321,000.00	-47.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,850,775.44	696,983.35	2,547,758.79	1,647,961.00	710,018.00	2,357,979.00	-7.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,203,287.00	1,203,287.00	0.00	972,000.00	972,000.00	-19.2%
Travel and Conferences		5200	119,207.54	75,948.04	195,155.58	86,628.00	73,833.00	160,461.00	-17.8%
Dues and Memberships		5300	21,743.58	581.00	22,324.58	35,800.00	2,700.00	38,500.00	72.5%
Insurance		5400 - 5450	362,324.00	0.00	362,324.00	371,500.00	0.00	371,500.00	2.5%
Operations and Housekeeping Services		5500	1,288,879.79	0.00	1,288,879.79	1,285,000.00	0.00	1,285,000.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	457,772.28	167,255.26	625,027.54	318,791.00	167,000.00	485,791.00	-22.3%
Transfers of Direct Costs		5710	(7,268.15)	7,268.15	0.00	(3,600.00)	3,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,145,238.46	1,552,356.41	3,697,594.87	3,652,245.00	1,855,301.00	5,507,546.00	48.9%
Communications		5900	116,754.70	30,256.46	147,011.16	101,431.00	29,415.00	130,846.00	-11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,504,652.20	3,036,952.32	7,541,604.52	5,847,795.00	3,103,849.00	8,951,644.00	18.7%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	12,250.00	12,250.00	0.00	8,000.00	8,000.00	-34.7%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	247,259.44	42,812.46	290,071.90	520,000.00	25,000.00	545,000.00	87.9%
Equipment Replacement		6500	14,040.00	10,750.00	24,790.00	82,000.00	15,000.00	97,000.00	291.3%
TOTAL, CAPITAL OUTLAY			261,299.44	65,812.46	327,111.90	602,000.00	48,000.00	650,000.00	98.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,840.00	30,383.00	34,223.00	84,964.00	67,050.00	152,014.00	344.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,840.00	30,383.00	34,223.00	84,964.00	67,050.00	152,014.00	344.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(675,171.22)	675,171.22	0.00	(688,393.00)	688,393.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(298,172.32)	0.00	(298,172.32)	(329,502.00)	0.00	(329,502.00)	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(973,343.54)	675,171.22	(298,172.32)	(1,017,895.00)	688,393.00	(329,502.00)	10.5%
TOTAL, EXPENDITURES			43,547,605.55	12,848,917.77	56,396,523.32	48,864,608.00	13,029,628.00	61,894,236.00	9.7%

			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	934,996.71	927,228.13	1,862,224.84	0.00	617,995.00	617,995.00	-66.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			934,996.71	927,228.13	1,862,224.84	0.00	617,995.00	617,995.00	-66.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,639,438.71)	5,639,438.71	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,639,438.71)	5,639,438.71	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(6,574,435.42)	4,712,210.58	(1,862,224.84)	(5,015,023.00)	4,397,028.00	(617,995.00)	-66.8%



			2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	47,757,180.68	0.00	47,757,180.68	53,177,389.00	0.00	53,177,389.00	0.0%
2) Federal Revenue		8100-8299	0.00	3,835,261.00	3,835,261.00	0.00	4,034,360.00	4,034,360.00	0.0%
3) Other State Revenue		8300-8599	1,230,090.25	3,059,540.85	4,289,631.10	1,654,645.00	1,526,359.00	3,181,004.00	0.0%
4) Other Local Revenue		8600-8799	623,901.99	2,162,845.79	2,786,747.78	349,100.00	2,216,671.00	2,565,771.00	0.0%
5) TOTAL, REVENUES			49,611,172.92	9,057,647.64	58,668,820.56	55,181,134.00	7,777,390.00	62,958,524.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	26,290,872.09	8,639,163.13	34,930,035.22	28,903,833.00	8,774,254.00	37,678,087.00	7.9%
2) Instruction - Related Services	2000-2999		3,873,692.99	1,007,924.31	4,881,617.30	4,354,965.00	1,018,701.00	5,373,666.00	10.1%
3) Pupil Services	3000-3999		3,086,768.97	1,024,923.57	4,111,692.54	4,127,173.00	914,020.00	5,041,193.00	22.6%
4) Ancillary Services	4000-4999		301,993.00	0.00	301,993.00	387,726.00	0.00	387,726.00	28.4%
5) Community Services	5000-5999		2,227.72	0.00	2,227.72	4,600.00	0.00	4,600.00	106.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,011,454.76	705,959.68	4,717,414.44	4,877,652.00	688,393.00	5,566,045.00	18.0%
8) Plant Services	8000-8999		5,976,756.02	1,440,564.08	7,417,320.10	6,123,695.00	1,567,210.00	7,690,905.00	3.7%
9) Other Outgo	9000-9999		3,840.00	30,383.00	34,223.00	84,964.00	67,050.00	152,014.00	344.2%
10) TOTAL, EXPENDITURES			43,547,605.55	12,848,917.77	56,396,523.32	48,864,608.00	13,029,628.00	61,894,236.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,063,567.37	(3,791,270.13)	2,272,297.24	6,316,526.00	(5,252,238.00)	1,064,288.00	-53.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	934,996.71	927,228.13	1,862,224.84	0.00	617,995.00	617,995.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,639,438.71)	5,639,438.71	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,574,435.42)	4,712,210.58	(1,862,224.84)	(5,015,023.00)	4,397,028.00	(617,995.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(510,868.05)	920,940.45	410,072.40	1,301,503.00	(855,210.00)	446,293.00	8.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,411,420.56	2,208,935.88	12,620,356.44	10,111,869.51	2,908,455.12	13,020,324.63	3.2%
b) Audit Adjustments		9793	211,317.00	0.00	211,317.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,622,737.56	2,208,935.88	12,831,673.44	10,111,869.51	2,908,455.12	13,020,324.63	1.5%
d) Other Restatements		9795	0.00	(221,421.21)	(221,421.21)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,622,737.56	1,987,514.67	12,610,252.23	10,111,869.51	2,908,455.12	13,020,324.63	3.3%
2) Ending Balance, June 30 (E + F1e)			10,111,869.51	2,908,455.12	13,020,324.63	11,413,372.51	2,053,245.12	13,466,617.63	3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	23,365.99	0.00	23,365.99	35,000.00	0.00	35,000.00	49.8%
Prepaid Expenditures		9713	23,695.00	950.00	24,645.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,907,505.12	2,907,505.12	0.00	2,053,245.12	2,053,245.12	-29.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,500,000.00	0.00	1,500,000.00	1,750,000.00	0.00	1,750,000.00	16.7%
Deferred Maintenance Reserve	0000	9780	1,500,000.00		1,500,000.00				
Deferred Maintenance Reserve	0000	9780				1,750,000.00		1,750,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,665,774.00	0.00	3,665,774.00	4,023,125.00	0.00	4,023,125.00	9.7%
Unassigned/Unappropriated Amount		9790	4,874,034.52	0.00	4,874,034.52	5,580,247.51	0.00	5,580,247.51	14.5%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
5640	Medi-Cal Billing Option	392,468.11	392,468.11
6500	Special Education	0.00	950.00
7400	Quality Education Investment Act	354,158.91	354,158.91
7405	Common Core State Standards Implementation	1,130,704.38	1,130,704.38
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,008,476.69	153,266.69
9010	Other Restricted Local	21,697.03	21,697.03
Total, Restricted Balance		2,907,505.12	2,053,245.12

# OTHER FUNDS

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	93,381.38	158,186.00	69.4%
2) Federal Revenue		8100-8299	10,522.00	10,585.00	0.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,227.80	0.00	-100.0%
5) TOTAL, REVENUES			108,131.18	168,771.00	56.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	107,582.33	129,238.00	20.1%
2) Classified Salaries		2000-2999	3,773.72	3,628.00	-3.9%
3) Employee Benefits		3000-3999	15,801.59	21,890.00	38.5%
4) Books and Supplies		4000-4999	34,623.75	10,298.00	-70.3%
5) Services and Other Operating Expenditures		5000-5999	5,157.40	10,287.00	99.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,938.79	175,341.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,807.61)	(6,570.00)	-88.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,807.61)	(6,570.00)	-88.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,854.64	6,047.03	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,854.64	6,047.03	-90.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,854.64	6,047.03	-90.7%
2) Ending Balance, June 30 (E + F1e)			6,047.03	(522.97)	-108.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,047.03	(522.97)	-108.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,966.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,886.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,852.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,805.02		
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			3,805.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,047.03		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	93,381.38	158,186.00	69.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,381.38	158,186.00	69.4%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,522.00	10,585.00	0.6%
TOTAL, FEDERAL REVENUE			10,522.00	10,585.00	0.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%



			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
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	118.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,109.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,227.80	0.00	-100.0%
TOTAL, REVENUES			108,131.18	168,771.00	56.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	47,285.86	95,000.00	100.9%
Certificated Pupil Support Salaries		1200	3,420.32	3,557.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,680.60	20,681.00	0.0%
Other Certificated Salaries		1900	36,195.55	10,000.00	-72.4%
TOTAL, CERTIFICATED SALARIES			107,582.33	129,238.00	20.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,773.72	3,628.00	-3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,773.72	3,628.00	-3.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,869.03	11,976.00	74.3%
PERS		3201-3202	809.19	427.00	-47.2%
OASDI/Medicare/Alternative		3301-3302	2,027.05	2,153.00	6.2%
Health and Welfare Benefits		3401-3402	2,197.91	2,198.00	0.0%
Unemployment Insurance		3501-3502	75.61	68.00	-10.1%
Workers' Compensation		3601-3602	3,822.80	5,068.00	32.6%
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			15,801.59	21,890.00	38.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,508.13	0.00	-100.0%
Materials and Supplies		4300	8,275.85	10,298.00	24.4%
Noncapitalized Equipment		4400	19,839.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,623.75	10,298.00	-70.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	4,066.71	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,090.69	10,287.00	843.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,157.40</b>	<b>10,287.00</b>	<b>99.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			166,938.79	175,341.00	5.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	93,381.38	158,186.00	69.4%
2) Federal Revenue		8100-8299	10,522.00	10,585.00	0.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,227.80	0.00	-100.0%
5) TOTAL, REVENUES			108,131.18	168,771.00	56.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		89,501.16	129,659.00	44.9%
2) Instruction - Related Services	2000-2999		73,215.77	41,611.00	-43.2%
3) Pupil Services	3000-3999		4,221.86	4,071.00	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			166,938.79	175,341.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(58,807.61)	(6,570.00)	-88.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,807.61)	(6,570.00)	-88.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,854.64	6,047.03	-90.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,854.64	6,047.03	-90.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,854.64	6,047.03	-90.7%
2) Ending Balance, June 30 (E + F1e)			6,047.03	(522.97)	-108.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,047.03	(522.97)	-108.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,574.00	0.00	-100.0%
3) Other State Revenue		8300-8599	920,454.06	1,314,698.00	42.8%
4) Other Local Revenue		8600-8799	354,741.81	219,073.00	-38.2%
5) TOTAL, REVENUES			1,375,769.87	1,533,771.00	11.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	460,001.95	522,975.00	13.7%
2) Classified Salaries		2000-2999	457,962.63	555,753.00	21.4%
3) Employee Benefits		3000-3999	289,657.14	352,783.00	21.8%
4) Books and Supplies		4000-4999	27,102.10	16,098.00	-40.6%
5) Services and Other Operating Expenditures		5000-5999	100,135.33	27,743.00	-72.3%
6) Capital Outlay		6000-6999	54,830.53	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	81,964.11	95,226.00	16.2%
9) TOTAL, EXPENDITURES			1,471,653.79	1,570,578.00	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(95,883.92)	(36,807.00)	-61.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	334,996.71	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			334,996.71	0.00	-100.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			239,112.79	(36,807.00)	-115.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,213.10	300,000.00	130.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,213.10	300,000.00	130.4%
d) Other Restatements		9795	(69,325.89)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,887.21	300,000.00	392.7%
2) Ending Balance, June 30 (E + F1e)			300,000.00	263,193.00	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	300,000.00	300,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(36,807.00)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	40,105.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	372,863.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	34,996.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			447,965.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	84,502.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63,463.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			147,965.91		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			300,000.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	100,574.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			100,574.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
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	853,988.00	1,314,698.00	53.9%
All Other State Revenue	All Other	8590	66,466.06	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			920,454.06	1,314,698.00	42.8%
<b>OTHER LOCAL REVENUE</b>					
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	10,439.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	89,562.95	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	254,739.68	219,073.00	-14.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			354,741.81	219,073.00	-38.2%
<b>TOTAL, REVENUES</b>			1,375,769.87	1,533,771.00	11.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	346,987.80	403,842.00	16.4%
Certificated Pupil Support Salaries		1200	10,536.62	11,690.00	10.9%
Certificated Supervisors' and Administrators' Salaries		1300	102,477.53	107,443.00	4.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			460,001.95	522,975.00	13.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	320,619.54	394,367.00	23.0%
Classified Support Salaries		2200	14,909.22	31,513.00	111.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,022.32	36,800.00	-8.1%
Other Classified Salaries		2900	82,411.55	93,073.00	12.9%
TOTAL, CLASSIFIED SALARIES			457,962.63	555,753.00	21.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,390.07	48,709.00	26.9%
PERS		3201-3202	47,923.60	61,573.00	28.5%
OASDI/Medicare/Alternative		3301-3302	39,281.12	48,042.00	22.3%
Health and Welfare Benefits		3401-3402	130,677.04	153,985.00	17.8%
Unemployment Insurance		3501-3502	755.57	529.00	-30.0%
Workers' Compensation		3601-3602	31,549.74	39,945.00	26.6%
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	1,080.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			289,657.14	352,783.00	21.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	100.00	New
Materials and Supplies		4300	26,016.29	15,998.00	-38.5%
Noncapitalized Equipment		4400	1,085.81	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,102.10	16,098.00	-40.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,686.60	6,843.00	-59.0%
Dues and Memberships		5300	225.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,116.43	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,556.51	20,900.00	-71.2%
Communications		5900	3,550.79	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>100,135.33</b>	<b>27,743.00</b>	<b>-72.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	9,360.00	0.00	-100.0%
Land Improvements		6170	37,142.99	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,327.54	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>54,830.53</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	81,964.11	95,226.00	16.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>81,964.11</b>	<b>95,226.00</b>	<b>16.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,471,653.79</b>	<b>1,570,578.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	334,996.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			334,996.71	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			334,996.71	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,574.00	0.00	-100.0%
3) Other State Revenue		8300-8599	920,454.06	1,314,698.00	42.8%
4) Other Local Revenue		8600-8799	354,741.81	219,073.00	-38.2%
5) TOTAL, REVENUES			1,375,769.87	1,533,771.00	11.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		957,130.02	1,106,368.00	15.6%
2) Instruction - Related Services	2000-2999		223,653.88	191,734.00	-14.3%
3) Pupil Services	3000-3999		131,287.31	139,206.00	6.0%
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		81,964.11	95,226.00	16.2%
8) Plant Services	8000-8999		77,618.47	38,044.00	-51.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,471,653.79	1,570,578.00	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(95,883.92)	(36,807.00)	-61.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	334,996.71	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			334,996.71	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			239,112.79	(36,807.00)	-115.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,213.10	300,000.00	130.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,213.10	300,000.00	130.4%
d) Other Restatements		9795	(69,325.89)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,887.21	300,000.00	392.7%
2) Ending Balance, June 30 (E + F1e)			300,000.00	263,193.00	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	300,000.00	300,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(36,807.00)	New



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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,028,602.02	3,028,926.00	0.0%
3) Other State Revenue		8300-8599	229,554.37	240,990.00	5.0%
4) Other Local Revenue		8600-8799	862,263.45	1,100,000.00	27.6%
5) TOTAL, REVENUES			4,120,419.84	4,369,916.00	6.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,215,044.85	1,251,306.00	3.0%
3) Employee Benefits		3000-3999	396,856.06	437,889.00	10.3%
4) Books and Supplies		4000-4999	1,968,518.46	2,155,604.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	491,298.20	272,532.00	-44.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,208.21	234,276.00	8.4%
9) TOTAL, EXPENDITURES			4,287,925.78	4,351,607.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(167,505.94)	18,309.00	-110.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	0.00	-100.0%

Description			2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Resource Codes	Object Codes				
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			432,494.06	18,309.00	-95.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		497,491.61	908,810.67	82.7%
b) Audit Adjustments	9793		(21,175.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			476,316.61	908,810.67	90.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,316.61	908,810.67	90.8%
2) Ending Balance, June 30 (E + F1e)			908,810.67	927,119.67	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		64,840.10	0.00	-100.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		243,970.57	327,119.67	34.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		600,000.00	600,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	41,582.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,638.62		
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	832,429.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,523.56		
6) Stores		9320	64,840.10		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			947,014.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,704.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,499.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			38,203.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			908,810.67		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,028,602.02	3,028,926.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,028,602.02	3,028,926.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	229,554.37	240,990.00	5.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			229,554.37	240,990.00	5.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	855,970.99	1,100,000.00	28.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,292.46	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			862,263.45	1,100,000.00	27.6%
TOTAL, REVENUES			4,120,419.84	4,369,916.00	6.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,051,372.37	1,053,070.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	96,083.28	100,911.00	5.0%
Clerical, Technical and Office Salaries		2400	67,589.20	97,325.00	44.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,215,044.85	1,251,306.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	1,238.00	New
PERS		3201-3202	120,633.41	145,526.00	20.6%
OASDI/Medicare/Alternative		3301-3302	89,420.54	94,799.00	6.0%
Health and Welfare Benefits		3401-3402	144,420.87	147,970.00	2.5%
Unemployment Insurance		3501-3502	678.38	627.00	-7.6%
Workers' Compensation		3601-3602	41,702.86	47,729.00	14.5%
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			396,856.06	437,889.00	10.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	147,842.15	55,000.00	-62.8%
Noncapitalized Equipment		4400	18,226.12	5,000.00	-72.6%
Food		4700	1,802,450.19	2,095,604.00	16.3%
TOTAL, BOOKS AND SUPPLIES			1,968,518.46	2,155,604.00	9.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	198.14	1,900.00	858.9%
Dues and Memberships		5300	55.00	100.00	81.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,575.81	40,000.00	-8.2%
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	441,480.75	226,532.00	-48.7%
Communications		5900	5,988.50	4,000.00	-33.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			491,298.20	272,532.00	-44.5%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	216,208.21	234,276.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,208.21	234,276.00	8.4%
TOTAL, EXPENDITURES			4,287,925.78	4,351,607.00	1.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			600,000.00	0.00	-100.0%



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,028,602.02	3,028,926.00	0.0%
3) Other State Revenue		8300-8599	229,554.37	240,990.00	5.0%
4) Other Local Revenue		8600-8799	862,263.45	1,100,000.00	27.6%
5) TOTAL, REVENUES			4,120,419.84	4,369,916.00	6.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,071,717.57	4,117,331.00	1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		216,208.21	234,276.00	8.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,287,925.78	4,351,607.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(167,505.94)	18,309.00	-110.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	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			600,000.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			432,494.06	18,309.00	-95.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,491.61	908,810.67	82.7%
b) Audit Adjustments		9793	(21,175.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			476,316.61	908,810.67	90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,316.61	908,810.67	90.8%
2) Ending Balance, June 30 (E + F1e)			908,810.67	927,119.67	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	64,840.10	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,970.57	327,119.67	34.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	600,000.00	600,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	196,500.57	279,649.67
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	47,470.00	47,470.00
Total, Restricted Balance		243,970.57	327,119.67

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,241,820.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,387,026.62	4,095,842.00	-6.6%
5) TOTAL, REVENUES			5,628,846.62	4,095,842.00	-27.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,005.69	77,840.00	-0.2%
3) Employee Benefits		3000-3999	26,905.57	27,247.00	1.3%
4) Books and Supplies		4000-4999	6,239.49	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	825,697.03	1,307,425.00	58.3%
6) Capital Outlay		6000-6999	6,808,761.72	1,000,000.00	-85.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,757,887.83	4,755,841.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,503,497.33	7,168,353.00	-42.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,874,650.71)	(3,072,511.00)	-55.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,874,650.71)	(3,072,511.00)	-55.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,131,081.14	12,593,032.43	-37.4%
b) Audit Adjustments		9793	(663,398.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,467,683.14	12,593,032.43	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,467,683.14	12,593,032.43	-35.3%
2) Ending Balance, June 30 (E + F1e)			12,593,032.43	9,520,521.43	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,737,077.34	1,737,077.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,855,955.09	7,783,444.09	-28.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,210,135.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	5,030,798.37		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	71,041.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,311,975.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	718,943.26		
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			718,943.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,593,032.43		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	1,241,820.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,241,820.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,335,880.21	1,000,000.00	-25.1%
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	289,307.50	300,500.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,665,595.81	1,700,000.00	2.1%
Other Local Revenue					
All Other Local Revenue		8699	1,096,243.10	1,095,342.00	-0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,387,026.62	4,095,842.00	-6.6%
TOTAL, REVENUES			5,628,846.62	4,095,842.00	-27.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	34,790.43	33,627.00	-3.3%
Clerical, Technical and Office Salaries		2400	43,215.26	44,213.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			78,005.69	77,840.00	-0.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,580.36	9,163.00	6.8%
OASDI/Medicare/Alternative		3301-3302	5,255.06	5,707.00	8.6%
Health and Welfare Benefits		3401-3402	10,291.99	9,367.00	-9.0%
Unemployment Insurance		3501-3502	103.25	40.00	-61.3%
Workers' Compensation		3601-3602	2,674.91	2,970.00	11.0%
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			26,905.57	27,247.00	1.3%
<b>BOOKS AND SUPPLIES</b>					
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	2,555.61	0.00	-100.0%
Noncapitalized Equipment		4400	3,683.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,239.49	0.00	-100.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
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	38,450.40	45,000.00	17.0%
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	787,246.63	1,261,925.00	60.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>825,697.03</b>	<b>1,307,425.00</b>	<b>58.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	53,498.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,706,970.32	1,000,000.00	-85.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	48,293.40	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,808,761.72</b>	<b>1,000,000.00</b>	<b>-85.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	3,292,559.83	3,230,513.00	-1.9%
Other Debt Service - Principal		7439	1,465,328.00	1,525,328.00	4.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,757,887.83</b>	<b>4,755,841.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,503,497.33</b>	<b>7,168,353.00</b>	<b>-42.7%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,241,820.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,387,026.62	4,095,842.00	-6.6%
5) TOTAL, REVENUES			5,628,846.62	4,095,842.00	-27.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		510,277.84	253,686.00	-50.3%
8) Plant Services	8000-8999		7,235,331.66	2,158,826.00	-70.2%
9) Other Outgo	9000-9999	Except 7600-7699	4,757,887.83	4,755,841.00	0.0%
10) TOTAL, EXPENDITURES			12,503,497.33	7,168,353.00	-42.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,874,650.71)	(3,072,511.00)	-55.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,874,650.71)	(3,072,511.00)	-55.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,131,081.14	12,593,032.43	-37.4%
b) Audit Adjustments		9793	(663,398.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,467,683.14	12,593,032.43	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,467,683.14	12,593,032.43	-35.3%
2) Ending Balance, June 30 (E + F1e)			12,593,032.43	9,520,521.43	-24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,737,077.34	1,737,077.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,855,955.09	7,783,444.09	-28.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	34,423.00	35,000.00	1.7%
4) Other Local Revenue		8600-8799	3,849,529.00	4,100,500.00	6.5%
5) TOTAL, REVENUES			3,883,952.00	4,135,500.00	6.5%
<b>B. EXPENDITURES</b>					
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	3,845,144.00	4,075,019.00	6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,845,144.00	4,075,019.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,808.00	60,481.00	55.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,808.00	60,481.00	55.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,466,384.00	4,505,192.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,466,384.00	4,505,192.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,466,384.00	4,505,192.00	0.9%
2) Ending Balance, June 30 (E + F1e)			4,505,192.00	4,565,673.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,505,192.00	4,565,673.00	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,505,192.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,505,192.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,505,192.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	34,423.00	35,000.00	1.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			34,423.00	35,000.00	1.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,504,773.00	3,749,500.00	7.0%
Unsecured Roll		8612	327,020.00	340,000.00	4.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,208.00	11,000.00	19.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	8,528.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,849,529.00	4,100,500.00	6.5%
<b>TOTAL, REVENUES</b>			3,883,952.00	4,135,500.00	6.5%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,385,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,460,144.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	1,830,019.00	New
Other Debt Service - Principal		7439	0.00	2,245,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,845,144.00	4,075,019.00	6.0%
TOTAL, EXPENDITURES			3,845,144.00	4,075,019.00	6.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	34,423.00	35,000.00	1.7%
4) Other Local Revenue		8600-8799	3,849,529.00	4,100,500.00	6.5%
5) TOTAL, REVENUES			3,883,952.00	4,135,500.00	6.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	3,845,144.00	4,075,019.00	6.0%
10) TOTAL, EXPENDITURES			3,845,144.00	4,075,019.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			38,808.00	60,481.00	55.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,808.00	60,481.00	55.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,466,384.00	4,505,192.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,466,384.00	4,505,192.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,466,384.00	4,505,192.00	0.9%
2) Ending Balance, June 30 (E + F1e)			4,505,192.00	4,565,673.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,505,192.00	4,565,673.00	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	4,505,192.00	4,565,673.00
Total, Restricted Balance		4,505,192.00	4,565,673.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	562,819.79	326,959.00	-41.9%
5) TOTAL, REVENUES			562,819.79	326,959.00	-41.9%
<b>B. EXPENDITURES</b>					
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	498,061.76	887,614.00	78.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			498,061.76	887,614.00	78.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,758.03	(560,655.00)	-965.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	927,228.13	617,995.00	-33.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			927,228.13	617,995.00	-33.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			991,986.16	57,340.00	-94.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,855,365.16	2,847,351.32	53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,365.16	2,847,351.32	53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,365.16	2,847,351.32	53.5%
2) Ending Balance, June 30 (E + F1e)			2,847,351.32	2,904,691.32	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,833,359.65	2,890,699.65	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,991.67	13,991.67	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,792,982.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,569.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	800.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,847,351.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,847,351.32		



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	10,485.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	552,333.93	326,959.00	-40.8%
TOTAL, OTHER LOCAL REVENUE			562,819.79	326,959.00	-41.9%
TOTAL, REVENUES			562,819.79	326,959.00	-41.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	126,173.13	498,062.00	294.7%
Other Debt Service - Principal		7439	371,888.63	389,552.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			498,061.76	887,614.00	78.2%
TOTAL, EXPENDITURES			498,061.76	887,614.00	78.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	927,228.13	617,995.00	-33.4%
(a) TOTAL, INTERFUND TRANSFERS IN			927,228.13	617,995.00	-33.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			927,228.13	617,995.00	-33.4%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	562,819.79	326,959.00	-41.9%
5) TOTAL, REVENUES			562,819.79	326,959.00	-41.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	498,061.76	887,614.00	78.2%
10) TOTAL, EXPENDITURES			498,061.76	887,614.00	78.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			64,758.03	(560,655.00)	-965.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	927,228.13	617,995.00	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			927,228.13	617,995.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			991,986.16	57,340.00	-94.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,855,365.16	2,847,351.32	53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,365.16	2,847,351.32	53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,365.16	2,847,351.32	53.5%
2) Ending Balance, June 30 (E + F1e)			2,847,351.32	2,904,691.32	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,833,359.65	2,890,699.65	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,991.67	13,991.67	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,833,359.65	2,890,699.65
Total, Restricted Balance		2,833,359.65	2,890,699.65

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	258.59	200.00	-22.7%
5) TOTAL, REVENUES			258.59	200.00	-22.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,300.00	2,100.00	61.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,300.00	2,100.00	61.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,041.41)	(1,900.00)	82.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,041.41)	(1,900.00)	82.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,536.43	44,495.02	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,536.43	44,495.02	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,536.43	44,495.02	-2.3%
2) Ending Net Position, June 30 (E + F1e)			44,495.02	42,595.02	-4.3%
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	44,495.02	42,595.02	-4.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,492.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	40,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2.80		
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			44,495.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			44,495.02		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	258.59	200.00	-22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			258.59	200.00	-22.7%
TOTAL, REVENUES			258.59	200.00	-22.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,300.00	2,100.00	61.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,300.00	2,100.00	61.5%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			1,300.00	2,100.00	61.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	258.59	200.00	-22.7%
5) TOTAL, REVENUES			258.59	200.00	-22.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		1,300.00	2,100.00	61.5%
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		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			1,300.00	2,100.00	61.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,041.41)	(1,900.00)	82.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,041.41)	(1,900.00)	82.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,536.43	44,495.02	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,536.43	44,495.02	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,536.43	44,495.02	-2.3%
2) Ending Net Position, June 30 (E + F1e)			44,495.02	42,595.02	-4.3%
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	44,495.02	42,595.02	-4.3%

# SUPPLEMENTAL SCHEDULES



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)	59.46%
	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	\$43,357,605.49
	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.	\$43,357,605.49
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	7.90%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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: Sept. 25, 2014

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

Diane Cirolini  
Name  
Associate Superintendent  
Title  
(530) 668-3722  
Telephone  
diane.cirolini@ycoe.org  
E-mail Address

Kilee Lane  
Name  
Director of Fiscal Services  
Title  
(916) 375-7604 ext. 1012  
Telephone  
klane@wusd.k12.ca.us  
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

# Washington Unified Unaudited Actuals 2013-2014

LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment			69.53%	COLA 69.53%	1.570%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,356.13	6,952	723	1,067	558	21,912,009
Grades 4-6	1,652.19	7,056		981	513	14,126,225
Grades 7-8	1,071.76	7,266		1,010	528	9,435,775
Grades 9-12	2,055.72	8,419	219	1,201	628	21,517,221
Subtract NSS	-	-	-			-
NSS Allowance						-
TOTAL BASE	7,135.80	53,132,184	2,153,685	7,686,187	4,019,175	66,991,230
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,402,394
CALCULATE ECONOMIC RECOVERY TARGET						
			2013/14	2020/21		
Revenue Limit per ADA inflated to 2020/21			6,914.35	7,909.77		
Charter General Purpose BG/ADA inflated to 2020/21			-	-		
Categorical Base per ADA			1,150.12	1,150.12		
Total Economic Recovery Target per ADA			8,064.47	9,059.89		
Statewide 90 <sup>th</sup> percentile rate			12,750.00	12,750.00		
2020-21 LCFF Target rate per ADA			9,445.67	10,805.51		
ECONOMIC RECOVERY TARGET per ADA				-		
ECONOMIC RECOVERY TARGET x 2012-13 ADA				-		
ECONOMIC RECOVERY TARGET PAYMENT				1/8		-
CALCULATE LCFF FLOOR						
			12-13 Rate	13-14 ADA		
Current year Funded ADA times Base per ADA			5,250.12	7,135.80		37,463,806
Current year Funded ADA times Other RL per ADA			52.99	7,135.80		378,126
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						7,212,927
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Less Fair Share Reduction						-
New charter: District PY rate * CY ADA			-	7,135.80		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						45,054,859
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2013/14
LOCAL CONTROL FUNDING FORMULA TARGET						67,402,394
LOCAL CONTROL FUNDING FORMULA FLOOR						45,054,859
Difference or GAP (LCFF Target less LCFF Floor, if positive)						22,347,535
Multiply difference by funding rate				12.00%		2,681,704
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						47,736,563
CALCULATE STATE AID						
LCFF Funding before Minimum State Aid						47,736,563
Less Property Taxes including RDA						(9,765,425)
LCFF state aid (before Min State Aid)						37,971,138
CALCULATE MINIMUM STATE AID						
	2012/13	12-13 Rate	13-14 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA	37,119,829	5,303.11	7,135.80			37,841,932
2012-13 NSS Allowance	-					-
Less Current Year Property Taxes/In Lieu	(11,748,989)					(9,765,425)
Subtotal State Aid for Historical RL/Charter General BG	25,370,840					28,076,507
Categorical funding from 2012-13	7,212,927					7,212,927
Charter Categorical Block Grant adjusted for ADA	-					-
Minimum State Aid Prior to Offset	32,583,767					35,289,434
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						
Minimum State Aid plus Property Taxes including RDA						
Offset						
Minimum State Aid Prior to Offset						
Total Minimum State Aid with Offset						
TOTAL STATE AID						37,971,138
Addition to LCFF due to Minimum State Aid provision						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						47,736,563
CHANGE OVER PRIOR YEAR		7.68%	3,403,807			
LCFF Entitlement PER ADA			6,334			6,690
PER ADA CHANGE OVER PRIOR YEAR		5.63%	356			
LCFF SOURCES INCLUDING EXCESS TAXES						
	2012-13	Increase				2013-14
State Aid	32,583,767	16.53%	5,387,371			37,971,138
Property Taxes net of in-lieu	11,748,989	-16.88%	(1,983,564)			9,765,425
Charter in-Lieu Taxes	-	0.00%	-			-
LCFF pre COE, Choice, Supp	44,332,756	7.68%	3,403,807			47,736,563

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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)	7,117.74	7,117.74	7,117.74	7,117.74	7,117.74	7,117.74
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,117.74	7,117.74	7,117.74	7,117.74	7,117.74	7,117.74
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.57	0.57	0.57	0.57	0.57	0.57
b. Special Education-Special Day Class	14.24	14.24	14.24	14.24	14.24	14.24
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LC	1.18	1.18	1.18	1.18	1.18	1.18
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	15.99	15.99	15.99	15.99	15.99	15.99
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	7,133.73	7,133.73	7,133.73	7,133.73	7,133.73	7,133.73
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	29,155,758.04	0.00	29,155,758.04	0.00	0.00	29,155,758.04
Work in Progress	12,848,296.99	0.00	12,848,296.99	6,113,572.77	18,650,029.11	311,840.65
Total capital assets not being depreciated	42,004,055.03	0.00	42,004,055.03	6,113,572.77	18,650,029.11	29,467,598.69
Capital assets being depreciated:						
Land Improvements	37,576,554.19	0.00	37,576,554.19	12,250.00	0.00	37,588,804.19
Buildings	200,217,209.55	0.00	200,217,209.55	19,373,715.76	0.00	219,590,925.31
Equipment	9,947,820.02	0.00	9,947,820.02	272,182.97	37,062.53	10,182,940.46
Total capital assets being depreciated	247,741,583.76	0.00	247,741,583.76	19,658,148.73	37,062.53	267,362,669.96
Accumulated Depreciation for:						
Land Improvements	(5,154,852.12)	0.00	(5,154,852.12)	(791,053.24)	0.00	(5,945,905.36)
Buildings	(31,456,142.70)	48,668.00	(31,407,474.70)	(4,705,510.56)	0.00	(36,112,985.26)
Equipment	(6,740,298.39)	0.00	(6,740,298.39)	(1,026,060.19)	15,442.72	(7,781,801.30)
Total accumulated depreciation	(43,351,293.21)	48,668.00	(43,302,625.21)	(6,522,623.99)	15,442.72	(49,840,691.92)
Total capital assets being depreciated, net	204,390,290.55	48,668.00	204,438,958.55	13,135,524.74	52,505.25	217,521,978.04
Governmental activity capital assets, net	246,394,345.58	48,668.00	246,443,013.58	19,249,097.51	18,702,534.36	246,989,576.73
<b>Business-Type Activities:</b>						
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

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

FEDERAL PROGRAM NAME	TITLE 1	SPECIAL EDUCATION PL94-142	SPECIAL ED PRIVATE SCHOOL ISP	SPECIAL ED PRESCHOOL	SPECIAL ED PRESCHOOL (LOCAL)	IDEA MENTAL HEALTH	SPECIAL ED PRESCHOOL STAFF DEVEL
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027	84.027	84.173
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	283,217.47						458.21
2. a. Current Year Award	1,792,070.00	1,157,526.00	8,848.00	30,609.07	76,036.14	63,788.00	318.22
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,792,070.00	1,157,526.00	8,848.00	30,609.07	76,036.14	63,788.00	318.22
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,075,287.47	1,157,526.00	8,848.00	30,609.07	76,036.14	63,788.00	776.43
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	167,346.47						151.43
6. Cash Received in Current Year	1,629,161.00	463,575.00	0.00	0.00	0.00	0.00	306.78
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,796,507.47	463,575.00	0.00	0.00	0.00	0.00	458.21
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,662,532.52	1,157,526.00	8,848.00	30,609.07	76,036.14	63,788.00	776.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,662,532.52	1,157,526.00	8,848.00	30,609.07	76,036.14	63,788.00	776.43
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)	133,974.95	(693,951.00)	(8,848.00)	(30,609.07)	(76,036.14)	(63,788.00)	(318.22)
a. Unearned Revenue	133,974.95						
b. Accounts Payable							
c. Accounts Receivable		693,951.00	8,848.00	30,609.07	76,036.14	63,788.00	318.22
14. Unused Grant Award Calculation (line 4 minus line 9)	412,754.95	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	412,754.95	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,662,532.52	1,157,526.00	8,848.00	30,609.07	76,036.14	63,788.00	776.43



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

FEDERAL PROGRAM NAME	SPECIAL ED IDEA STAFF DEVELOP	VOCATIONAL ED (CARL PERKINS)	ADULT BASIC ED/ ESL & ESL CITIZENSHIP	SECONDARY EDUCATION & GED	TITLE II PART A TEACHER QUALITY	TITLE III LEP STUDENT PROGRAM	INDIAN EDUCATION
FEDERAL CATALOG NUMBER	84.372		84.002A	84.002	84.367	84.365	84.06
RESOURCE CODE	3372	3550	3905	3913	4035	4203	4510
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			FUND 11	FUND 11			
<b>AWARD</b>							
1. Prior Year Carryover	30,562.07					29,687.81	
2. a. Current Year Award	0.00	68,187.00	6,922.00	3,600.00	385,844.00	154,454.00	6,164.00
b. Transferability (NCLB)		(81.85)					
c. Other Adjustments					377.00		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	68,105.15	6,922.00	3,600.00	386,221.00	154,454.00	6,164.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	30,562.07	68,105.15	6,922.00	3,600.00	386,221.00	184,141.81	6,164.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	30,562.07					6,622.81	
6. Cash Received in Current Year		21,889.92	2,650.00	986.00	357,785.00	157,912.00	340.82
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	30,562.07	21,889.92	2,650.00	986.00	357,785.00	164,534.81	340.82
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,051.76	68,105.15	6,922.00	3,600.00	306,751.85	157,648.75	6,164.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,051.76	68,105.15	6,922.00	3,600.00	306,751.85	157,648.75	6,164.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	26,510.31	(46,215.23)	(4,272.00)	(2,614.00)	51,033.15	6,886.06	(5,823.18)
a. Unearned Revenue	26,510.31				51,033.15	6,886.06	
b. Accounts Payable							
c. Accounts Receivable		46,215.23	4,272.00	2,614.00			5,823.18
14. Unused Grant Award Calculation (line 4 minus line 9)	26,510.31	0.00	0.00	0.00	79,469.15	26,493.06	0.00
15. If Carryover is allowed, enter line 14 amount here	26,510.31	0.00	0.00	0.00	79,469.15	26,493.06	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,051.76	68,105.15	6,922.00	3,600.00	306,751.85	157,648.75	6,164.00

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

FEDERAL PROGRAM NAME	FEDERAL CENTER BASED CHILD CARE	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5025	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		343,925.56
2. a. Current Year Award	102,814.00	3,857,180.43
b. Transferability (NCLB)		(81.85)
c. Other Adjustments		377.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	102,814.00	3,857,475.58
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	102,814.00	4,201,401.14
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		204,682.78
6. Cash Received in Current Year	100,574.00	2,735,180.52
7. Contributed Matching Funds	2,240.00	2,240.00
8. Total Available (sum lines 5, 6, & 7)	102,814.00	2,942,103.30
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	102,814.00	3,656,173.67
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	102,814.00	3,656,173.67
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(714,070.37)
a. Unearned Revenue		218,404.47
b. Accounts Payable		0.00
c. Accounts Receivable		932,474.84
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	545,227.47
15. If Carryover is allowed, enter line 14 amount here	0.00	545,227.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	100,574.00	3,653,933.67

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

STATE PROGRAM NAME	AFTER SCHOOL LEARNING	& FAMILY LIT SUPPORT PROGRAM	CA STATE PRESCHOOL PROGRAM	CHILD DEV / RENOVATIONS AND REPAIR	SPEC ED STATE PRESCHOOL	SPECIAL ED WORKABILITY	PARTNERSHIP ACADEMIES
RESOURCE CODE	6010	6052	6105	6145	6513	6520	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover				34,010.20			
2. a. Current Year Award	635,045.71	10,000.00	943,555.45	44,000.00	2,158.18	79,098.00	70,110.00
b. Other Adjustments							8,700.76
c. Adj Curr Yr Award (sum lines 2a & 2b)	635,045.71	10,000.00	943,555.45	44,000.00	2,158.18	79,098.00	78,810.76
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	635,045.71	10,000.00	943,555.45	78,010.20	2,158.18	79,098.00	78,810.76
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				1,010.20			
6. Cash Received in Current Year	581,967.90	6,923.00	814,185.45	11,000.00		59,324.00	43,755.76
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	581,967.90	6,923.00	814,185.45	12,010.20	0.00	59,324.00	43,755.76
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	635,045.71	10,000.00	943,555.45	56,466.06	2,158.18	79,098.00	78,810.76
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	635,045.71	10,000.00	943,555.45	56,466.06	2,158.18	79,098.00	78,810.76
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)	(53,077.81)	(3,077.00)	(129,370.00)	(44,455.86)	(2,158.18)	(19,774.00)	(35,055.00)
a. Unearned Revenue							
b. Accounts Payable			52,010.00				
c. Accounts Receivable	53,077.81	3,077.00	181,380.00	44,455.86	2,158.18	19,774.00	35,055.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	21,544.14	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00		21,544.14	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	635,045.71	10,000.00	943,555.45	56,466.06	2,158.18	79,098.00	78,810.76

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

STATE PROGRAM NAME	<b>TOTAL</b>
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	34,010.20
2. a. Current Year Award	1,783,967.34
b. Other Adjustments	8,700.76
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,792,668.10
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,826,678.30
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	1,010.20
6. Cash Received in Current Year	1,517,156.11
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,518,166.31
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	1,805,134.16
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,805,134.16
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)	(286,967.85)
a. Unearned Revenue	0.00
b. Accounts Payable	52,010.00
c. Accounts Receivable	338,977.85
14. Unused Grant Award Calculation (line 4 minus line 9)	21,544.14
15. If Carryover is allowed, enter line 14 amount here	21,544.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,805,134.16

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

LOCAL PROGRAM NAME	SPECIAL ED WORKABILITY	FOSTER YOUTH RCHS	WEST SAC EDUCATION FOUNDATION	DRIVERS ED TUITION (RCHS)	CAMERON FOUNDATION	AIR FORCE JROTC	MISC DONATIONS
RESOURCE CODE	6520	9007	9010	9020	9118	9120	9301
REVENUE OBJECT	8590	8699	8699	8699	8699	ABATE ONLY	8699
LOCAL DESCRIPTION (if any)	LOCAL						
<b>AWARD</b>							
1. Prior Year Carryover		463.00	293.90		6,218.23		28,849.19
2. a. Current Year Award	2,476.00	4,065.00	5,000.00	1,625.00		3,949.70	15,327.65
b. Other Adjustments			(293.90)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,476.00	4,065.00	4,706.10	1,625.00	0.00	3,949.70	15,327.65
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,476.00	4,528.00	5,000.00	1,625.00	6,218.23	3,949.70	44,176.84
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		463.00	293.90		6,218.23		28,849.19
6. Cash Received in Current Year	2,335.00	4,065.00	4,706.10	1,625.00		3,694.50	7,827.65
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,335.00	4,528.00	5,000.00	1,625.00	6,218.23	3,694.50	36,676.84
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,476.00	1,325.00	3,818.33	165.00	4,975.00	3,949.70	23,435.07
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,476.00	1,325.00	3,818.33	165.00	4,975.00	3,949.70	23,435.07
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)	(141.00)	3,203.00	1,181.67	1,460.00	1,243.23	(255.20)	13,241.77
a. Unearned Revenue		3,203.00	1,181.67		1,243.23		20,741.77
b. Accounts Payable							
c. Accounts Receivable	141.00					255.20	7,500.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,203.00	1,181.67	1,460.00	1,243.23	0.00	20,741.77
15. If Carryover is allowed, enter line 14 amount here	0.00	3,203.00	1,181.67	1,460.00	1,243.23	0.00	20,741.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,476.00	1,325.00	3,818.33	1,625.00	4,975.00	3,949.70	23,435.07

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

LOCAL PROGRAM NAME	RIVER CITY THEATRE	RIVER CITY TENNIS TEAM	RIVER CITY JV BASEBALL	SPANISH EMERSION @ SP	SCHOLARSHIPS	USAC TECHNOLOGY	TOTAL
RESOURCE CODE	9302	9303	9304	9310	9350	9356	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	25.00	1,000.00	2,000.00	8,265.00	46,624.49	138,972.40	232,711.21
2. a. Current Year Award					3,975.00		36,418.35
b. Other Adjustments							(293.90)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	3,975.00	0.00	36,124.45
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25.00	1,000.00	2,000.00	8,265.00	50,599.49	138,972.40	268,835.66
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	25.00				46,624.49	138,972.40	221,446.21
6. Cash Received in Current Year		1,000.00	2,000.00	8,265.00	3,975.00		39,493.25
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	25.00	1,000.00	2,000.00	8,265.00	50,599.49	138,972.40	260,939.46
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	4,024.05	6,030.88	30,512.46	80,711.49
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	4,024.05	6,030.88	30,512.46	80,711.49
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)	25.00	1,000.00	2,000.00	4,240.95	44,568.61	108,459.94	180,227.97
a. Unearned Revenue		1,000.00	2,000.00	4,240.95	44,568.61	108,459.94	186,639.17
b. Accounts Payable							0.00
c. Accounts Receivable							7,896.20
14. Unused Grant Award Calculation (line 4 minus line 9)	25.00	1,000.00	2,000.00	4,240.95	44,568.61	108,459.94	188,124.17
15. If Carryover is allowed, enter line 14 amount here	25.00	1,000.00	2,000.00	4,240.95	44,568.61	108,459.94	188,124.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25.00	0.00	0.00	4,024.05	6,030.88	30,512.46	82,196.49

2013-14 Unaudited Actuals  
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)	CHILD NUTRITION PROGRAM	CHILD NUTRITION CACFP PROGRAM	MEDI-CAL BILLING OPTION	TOTAL
			93.778	
	5310	5320	5640	
	8220	8220	8290	
	FUND 13	FUND 13		
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance			453,121.62	453,121.62
2. a. Current Year Award	2,589,379.79	439,222.23	292,423.33	3,321,025.35
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,589,379.79	439,222.23	292,423.33	3,321,025.35
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,589,379.79	439,222.23	745,544.95	3,774,146.97
<b>REVENUES</b>				
5. Cash Received in Current Year	1,994,968.95	336,026.61	292,423.33	2,623,418.89
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	594,410.84	103,195.62	0.00	697,606.46
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	594,410.84	103,195.62	0.00	697,606.46
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	2,589,379.79	439,222.23	292,423.33	3,321,025.35
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	2,589,379.79	435,550.21	353,076.84	3,378,006.84
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	2,589,379.79	435,550.21	353,076.84	3,378,006.84
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	0.00	3,672.02	392,468.11	

Unaudited Actuals  
2013-14 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	72,353,021.05	(1,348,257.00)	71,004,764.05	1,667,876.00	1,160,000.00	71,512,640.05	2,545,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	66,690,000.00		66,690,000.00		1,430,000.00	65,260,000.00	1,490,000.00
Capital Leases Payable	15,777,687.00	555,340.00	16,333,027.00		962,561.00	15,370,466.00	1,352,114.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	1,069,397.00	40,644.00	1,110,041.00		106,940.00	1,003,101.00	100,310.00
Compensated Absences Payable	153,047.33		153,047.33	42,424.54		195,471.87	
Governmental activities long-term liabilities	156,043,152.38	(752,273.00)	155,290,879.38	1,710,300.54	3,659,501.00	153,341,678.92	5,487,424.00
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2012-13 Actual</b>			<b>2013-14 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,216,282.69		40,216,282.69			43,357,605.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,955.61		6,955.61			7,133.73
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2012-13</b>			<b>Adjustments to 2013-14</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2013-14 P2 Report</b>			<b>2014-15 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	7,133.73		7,133.73	7,133.73		7,133.73
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,133.73			7,133.73
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2013-14 Actual</b>			<b>2014-15 Budget</b>		
1. Homeowners' Exemption (Object 8021)	132,311.52		132,311.52	131,592.00		131,592.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	10,524.42		10,524.42	168.00		168.00
4. Secured Roll Taxes (Object 8041)	7,982,224.02		7,982,224.02	8,091,603.00		8,091,603.00
5. Unsecured Roll Taxes (Object 8042)	196,231.23		196,231.23	231,622.00		231,622.00
6. Prior Years' Taxes (Object 8043)	5,057.95		5,057.95	5,327.00		5,327.00
7. Supplemental Taxes (Object 8044)	334,034.13		334,034.13	422,157.00		422,157.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,109,946.87)		(1,109,946.87)	(1,379,243.00)		(1,379,243.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	2,727,428.44		2,727,428.44	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(351,969.99)		(351,969.99)	(369,020.00)		(369,020.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	9,925,894.85	0.00	9,925,894.85	7,134,206.00	0.00	7,134,206.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	9,925,894.85	0.00	9,925,894.85	7,134,206.00	0.00	7,134,206.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
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)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	37,971,138.00		37,971,138.00	46,201,369.00		46,201,369.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(46,470.79)		(46,470.79)	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)	37,924,667.21	0.00	37,924,667.21	46,201,369.00	0.00	46,201,369.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	58,668,820.56		58,668,820.56	62,958,524.00		62,958,524.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	47,145.21		47,145.21	30,000.00		30,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2013-14 Actual</b>			<b>2014-15 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,216,282.69			43,357,605.49
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0256			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			43,357,605.49			43,257,883.00
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			9,925,894.85			7,134,206.00
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)			856,047.60			856,047.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			33,431,710.64			36,123,677.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			33,431,710.64			36,123,677.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			34,869.41			20,622.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			9,960,764.26			7,154,828.39
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)			33,396,841.23			36,103,054.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			9,960,764.26			
b. State Subventions (Line D8)			33,396,841.23			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			43,357,605.49			

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### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,853,218.75
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.

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#### 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) 44,390,778.68

#### C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.17%

### 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)	2,436,958.46
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,422,670.66
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	306,713.10
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)	31.28
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)	4,166,373.50
9. Carry-Forward Adjustment (Part IV, Line F)	300,282.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,466,656.02

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,726,748.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,881,617.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,111,692.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	301,993.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,227.72
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)	848,670.74
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	29,515.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,048,517.00
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)	12,718.72
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)	166,938.79
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,334,859.15
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,071,717.57
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)	56,537,215.75

**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)

7.37%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

7.90%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,166,373.50</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>526,850.68</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.77%) times Part III, Line B18); zero if negative	<u>300,282.52</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.77%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.77%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>300,282.52</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>300,282.52</u>

Approved indirect cost rate: 7.77%  
Highest rate used in any program: 7.77%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,505,765.32	116,997.97	7.77%
01	3310	1,074,070.71	83,455.29	7.77%
01	3311	8,210.08	637.92	7.77%
01	3315	28,402.22	2,206.85	7.77%
01	3320	70,554.09	5,482.05	7.77%
01	3345	720.45	55.98	7.77%
01	3372	3,759.64	292.12	7.77%
01	3550	64,862.05	3,243.10	5.00%
01	4035	284,635.66	22,116.19	7.77%
01	4203	154,557.60	3,091.15	2.00%
01	4510	5,719.59	444.41	7.77%
01	5640	327,620.71	25,456.13	7.77%
01	6010	604,805.44	30,240.27	5.00%
01	6500	3,959,330.59	307,639.99	7.77%
01	6512	89,438.96	6,949.41	7.77%
01	6513	2,002.58	155.60	7.77%
01	6520	75,871.19	5,702.81	7.52%
01	7090	37,580.36	1,127.41	3.00%
01	7091	67,881.32	2,036.44	3.00%
01	7220	73,128.66	5,682.10	7.77%
01	7400	358,827.06	27,880.86	7.77%
01	7405	312,447.45	24,277.17	7.77%
12	5025	95,401.33	7,412.67	7.77%
12	6052	9,279.02	720.98	7.77%
12	6105	950,198.83	73,830.46	7.77%
13	5310	3,658,128.92	194,246.65	5.31%
13	5320	413,588.65	21,961.56	5.31%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,071,683.13		4,827.52	2,076,510.65
2. State Lottery Revenue	8560	943,603.14		266,001.20	1,209,604.34
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,015,286.27	0.00	270,828.72	3,286,114.99
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	27,557.95			27,557.95
2. Classified Salaries	2000-2999	110,221.28			110,221.28
3. Employee Benefits	3000-3999	18,801.25			18,801.25
4. Books and Supplies	4000-4999	139,762.91		270,828.72	410,591.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	527,709.71			527,709.71
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		824,053.10	0.00	270,828.72	1,094,881.82
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,191,233.17	0.00	0.00	2,191,233.17
<b>D. COMMENTS:</b>					

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

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



Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	58,258,748.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,895,914.51
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	2,227.72
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	327,111.90
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,862,224.84
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,191,564.46
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	167,505.94
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)				52,338,775.13
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				52,338,775.13

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)		7,117.74
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		7,117.74
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,353.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	50,708,785.29	7,324.67
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)	50,708,785.29	7,324.67
B. Required effort (Line A.2 times 90%)	45,637,906.76	6,592.20
C. Current year expenditures (Line I.G and Line II.D)	52,338,775.13	7,353.29
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%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00

  

<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	32,801,979.08	7,616,917.51	40,418,896.59	3,543,753.21		43,962,649.80			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	680,694.19	139,545.16	820,239.35	71,915.02		892,154.37			
3300	Independent Study Centers	256,605.60	19,750.90	276,356.50	24,229.74		300,586.24			
3400	Opportunity Schools	325,171.81	56,741.95	381,913.76	33,484.54		415,398.30			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	139,658.71	0.00	139,658.71	12,244.67		151,903.38			
4110	Regular Education, Adult	8,436.58	3,383.08	11,819.66	1,036.30		12,855.96			
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	152,678.30	158,007.22	310,685.52	27,239.56		337,925.08			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	7,734,300.04	1,150,219.52	8,884,519.56	778,956.07		9,663,475.63			
6000	Regional Occupational Ctr/Prg (ROC/P)	87,972.38	39,501.80	127,474.18	11,176.38		138,650.56			
<b>Other Goals</b>										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	2,227.72	0.00	2,227.72	195.32	2,423.04				
<b>Other Costs</b>										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					12,250.00	12,250.00			
----	Other Outgo					1,896,447.84	1,896,447.84			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						258,844.29	258,844.29	511,355.96	770,200.25
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(298,172.32)	(298,172.32)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	42,189,724.41	9,442,911.43	51,632,635.84	4,717,414.45	1,908,697.84	58,258,748.13			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
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	28,157,960.54	468,403.51	213,802.70	3,198,183.19	457,813.93	0.00	301,993.00			3,072.21	750.00	32,801,979.08
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	454,423.23	0.00	0.00	120,524.24	42,218.63	0.00	0.00			63,528.09	0.00	680,694.19
3300	Independent Study Centers	234,862.18	0.00	0.00	21,743.42	0.00	0.00	0.00			0.00	0.00	256,605.60
3400	Opportunity Schools	217,885.38	0.00	0.00	53,445.16	37,996.66	0.00	0.00			15,844.61	0.00	325,171.81
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	125,117.80	0.00	0.00	14,540.91	0.00	0.00	0.00			0.00	0.00	139,658.71
4110	Regular Education, Adult	8,436.58	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	8,436.58
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	152,678.30	0.00	0.00	0.00	0.00			0.00	0.00	152,678.30
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,660,918.83	296,602.71	1,699.11	1,589.90	525,301.49	1,234,146.55	0.00			2,041.45	12,000.00	7,734,300.04
6000	ROC/P	70,430.68	0.00	0.00	4,266.70	0.00	13,275.00	0.00			0.00	0.00	87,972.38
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		2,227.72	0.00	0.00	0.00	2,227.72
<b>Total Direct Charged Costs</b>		34,930,035.22	765,006.22	368,180.11	3,414,293.52	1,063,330.71	1,247,421.55	301,993.00	2,227.72	0.00	84,486.36	12,750.00	42,189,724.41

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	954,703.27	6,162,281.42	499,932.82	7,616,917.51
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	30,915.20	108,629.96	0.00	139,545.16
3300	Independent Study Centers	0.00	19,750.90	0.00	19,750.90
3400	Opportunity Schools	27,115.60	29,626.35	0.00	56,741.95
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	3,383.08	0.00	0.00	3,383.08
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	158,007.22	0.00	158,007.22
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	466,965.32	533,274.35	149,979.85	1,150,219.52
6000	ROC/P	0.00	39,501.80	0.00	39,501.80
<b>Other Goals</b>					
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
<b>Other Funds</b>					
- -	Adult Education (Fund 11)		39,501.80		39,501.80
- -	Child Development (Fund 12)	2,082.57	217,259.92	0.00	219,342.49
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,485,165.04	7,307,833.72	649,912.67	9,442,911.43

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	848,670.74
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	29,515.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,436,958.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,700,442.56
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	5,015,586.76
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	42,189,724.41
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,442,911.43
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	51,632,635.84
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	166,938.79
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,334,859.15
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,071,717.57
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,573,515.51
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		57,206,151.35
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.77%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			12,250.00		12,250.00
Other Outgo (Objects 1000-7999)				1,896,447.84	1,896,447.84
<b>Total Other Costs</b>	0.00	0.00	12,250.00	1,896,447.84	1,908,697.84



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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	296,651.12	0.00	37,486.33	1,151,027.61	7,307,833.74	0.00	649,912.67
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4.35		16.00	12.40	312.00		1,000.00
3100 Alternative Schools							
3200 Continuation Schools			0.60	0.50	5.50		
3300 Independent Study Centers					1.00		
3400 Opportunity Schools			0.20	0.45	1.50		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult			0.20	0.05			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual					8.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	2.60			6.00	27.00		300.00
6000 ROC/P					2.00		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
- - Adult Education (Fund 11)					2.00		
- - Child Development (Fund 12)			1.00		11.00		
- - Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	6.95	0.00	18.00	19.40	370.00	0.00	1,300.00

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	0.00	0.00	0.00	(298,172.32)				
Other Sources/Uses Detail					0.00	1,862,224.84		
Fund Reconciliation							92,962.36	42,320.27
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	81,964.11	0.00				
Other Sources/Uses Detail					334,996.71	0.00		
Fund Reconciliation							34,996.71	63,463.10
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	216,208.21	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation							6,523.56	29,499.26
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.02
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.79	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.77
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					927,228.13	0.00		
Fund Reconciliation							800.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	298,172.32	(298,172.32)	1,862,224.84	1,862,224.84	135,283.42	135,283.42