

# **La Mesa-Spring Valley School District**

4750 Date Avenue, La Mesa, California 91942-5293 Telephone 619/668-5700

## ***Memorandum***

**Date:** 9/2/14

**To:** Board of Education

**From:** Lori Wigg, Assistant Superintendent, Business Services  
Robyn Adams, Director, Fiscal Services

**Subject:** 2013-14 Unaudited Actuals Review and Approval

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Enclosed for Board review and approval are the following documents:

- 2013-14 Unaudited Actuals & 2014-15 Adopted Budget Financial Statement (Fund 01).
- 2013-14 Unaudited Actuals Detail – Report of changes from the estimated actuals to unaudited actuals. (These revisions include a comparison of the estimated actuals that were Board-approved on June 17, 2014 with the unaudited actual transactions as of June 30, 2014.)
- Financial statements for all District funds with 2013-14 Unaudited Actual & 2014-15 Adopted Budget (Funds 12 – 63).
- Standard Account Code Structure (SACS) 2013-14 Unaudited Actual Financial Reports

The following explanations describe the changes that have occurred since the June 17, 2014 estimated actuals were approved by the Board. These changes are detailed on the attached spreadsheet titled *2013-14 Estimated Actual Budget to 2013-14 Unaudited Actual Comparison Detail*.

### **Explanations of Adjustments to Revenue**

- **Revenue Limit Sources**  
Changes to Revenue Limit Sources resulted in a decrease of \$209,591. This was due primarily to changes in State Aid, Education Protection Act funding and average daily attendance.
- **Federal Revenue**  
The decreases in Federal Revenue resulted from the fiscal year-end reconciliation. Federal program revenue cannot be recognized unless it is expended. These revenue adjustments are either the deferral of revenues to 2014-15 or unused grant awards, which will be recognized in 2014-15. The total changes to Federal Revenue resulted in a decrease of \$127,974, which consists mainly of Title I, Title II, and Title III adjustments for deferred revenue or unused grant.
- **State Revenue**  
As with Federal Revenue, State Revenue changed due to fiscal year-end reconciliation. The net impact to the State Revenue was a decrease of \$1,394,914, resulting from unexpended Common Core Standards funds and unanticipated Mental Health funds.
- **Other Local Revenue**  
The increase to Local Revenue resulted from adjustments due to year-end reconciliation of estimates to actual. The Local Revenue increased \$325,795, which was primarily due to an increase in donations.
- **Total Revenue**  
The net decrease to all revenue sources (primarily all Common Core funds that will be recognized in 2014-15) was \$1,406,683.

## Explanation of Expenditure Adjustments

- **Certificated Salaries (1000)**

Changes occurred in the salaries due to the year-end reconciliation of programs and adjustments between object categories. These adjustments were necessary due to ongoing changes in staffing assignments, column movement, increase or decrease of program awards, or changes implemented by program managers. The combined changes to unrestricted and restricted Certificated Salaries resulted in a decrease of \$173,816, which is primarily due to unspent categorical funds. The unspent funds will carryover to 2014-15 and will be reallocated to sites and departments.

- **Classified Salaries (2000)**

Changes occurred in the salaries due to the year-end reconciliation of programs and adjustments between object categories. These adjustments were necessary due to ongoing changes in staffing assignments, column movement, increase or decrease of program awards, or changes implemented by program managers. The majority of the increases were related to salary expenditures for positions that are funded hourly or as a short-term employee. These projections are difficult due to the variable nature of the schedules and the compensation. The combined changes to unrestricted and restricted Classified Salaries resulted in an increase of \$232,079.

- **Employee Benefits (3000)**

Changes occurred in benefits due to the year-end reconciliation of programs and resulted in adjustments between object categories. These adjustments were necessary due to changes in staffing assignments, column movement, increase or decrease of program awards, or changes implemented by program managers. The combined changes to unrestricted and restricted Employee Benefits resulted in a decrease of \$313,504, which is primarily due to adjustments made at year end for GASB 45 compliance (Retiree Benefits). This adjustment is a result of a year-end reconciliation of the retiree benefit premiums paid in 2013-14. All programs and funds are charged for their actual share of the retiree benefit expenditures.

- **Books, Supplies, and Services/Other Expenses (4000-5000)**

Decreases were due to the year-end reconciliation of restricted or categorical programs. The majority of these funds are budgeted in materials and supplies. Some of the adjustments in the restricted programs were necessary due to changes in staffing assignments, step and column increases, increases/decreases of program awards, or changes implemented by program managers. The combined changes to unrestricted and restricted Books, Supplies, and Services have resulted in a decrease of \$2,604,142. The decrease is a result of unspent funds in unrestricted programs such as school site discretionary budgets, donations, and minigrants as well as restricted programs such as Title I, Economic Impact Aid, and Community Development funds. Additionally a reduction of budgeted expenditures (savings) occurred in both travel and insurance. The unspent funds will carryover to 2014-15 and will be reallocated to sites and departments.

- **Capital Outlay and Other Outgo (6000-7000)**

Changes occurred in the restricted budget due to adjustments between object categories and also the year-end reconciliation of programs. The combined changes to unrestricted and restricted Capital Outlay and Other Outgo resulted in an increase of \$2,672,153. The majority of this increase is a result of the acquisition of 11 buses, approximately 200 Apple computers, the PeopleSoft Finance and Human Resources program, and replacement of District fleet trucks, delivery vans and lawn mowers. There is an offsetting revenue entry of \$2,933,260 to recognize the proceeds of the five-year capital lease programs the District will use to submit annual payments to the various finance companies.

- **Total Expenditures (1000-7000)**

The net decrease to all expenditure accounts was \$187,231. Fund balance totaling \$792,092 will be reallocated in 2014-15 to restricted programs, as well as various programs with unused grant and unearned revenue funds. Designated fund balances in the unrestricted programs such as school site discretionary funds, donations, and minigrants will also be reallocated in 2014-15.

## **Explanation of Adjustments to Other Financing Sources and Uses**

- **Transfers In and Out (7612, 8912)**

Transfers were adjusted to actual amounts due to the year-end reconciliation. The changes to Transfers resulted in a decrease of \$9,623. The decrease was due to actual payments to the General Fund being slightly lower than estimated for the Employee Wellness Program expenditures.

- **Contributions (8980)**

Contributions were adjusted to actual amounts due to the year-end reconciliation. The combined changes to unrestricted and restricted Contributions resulted in no change to the combined General Fund.

- **Total Other Financing Sources and Uses**

The total changes to Other Financing Sources and Uses resulted in an increase of \$2,922,331, which is the offsetting entry to the recognition of the capital equipment acquisition explained in the Capital Outlay section above.

## **Fiscal Impact (Income/Expenditure)**

Based on the unaudited actual reconciliation of funds, the unrestricted General Fund has a deficit (more expenditures than revenue) of \$2,946,141 and the restricted General Fund had a deficit of \$730,042. The restricted General Fund balance of \$792,092 will be carried forward and allocated to restricted programs in 2014-15. The restricted carryover balance will be reflected in the first interim budget revision.

The changes that have occurred in the components of the Ending Fund Balance are a result of the year-end reconciliation. Economic Uncertainty reserves are calculated as a percentage (3%) of total expenditures plus other outgo and an additional 2% Board reserve as per Board Policy.

Please feel free to call with any questions.

## Form CA ~ School District Certification of Data

2013-14 Unaudited Actuals & 2014-15 Adopted and 45 Day  
Financial Statement ~ Fund 01 General Fund Combined

2013-14 Estimated Actual to Unaudited Actual Comparison  
Detail ~ Fund 01 General Fund Restricted & Unrestricted

2013-14 Unaudited Actuals to 2014-15 45 Day Compare  
Financial Statement ~ Fund 01 General Fund Combined

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.38%
	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	\$68,810,070.23
	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.	\$68,810,070.23
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.87%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 02, 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:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

**LA MESA-SPRING VALLEY SCHOOL DISTRICT**  
**2013-14 UNAUDITED ACTUALS AND 2014-15 ADOPTED**  
**GENERAL FUND - FUNDS 03/06**

	2013-14 UNAUDITED ACTUALS	2014-15 ADOPTED BUDGET	2014-15 45 DAY BUDGET
<b>REVENUE</b>			
Revenue Limit Sources	\$ 73,304,490	\$ 81,554,932	\$ 82,003,425
Federal Revenue	5,621,948	5,659,997	5,659,997
Other State Revenue	4,790,036	3,143,900	3,907,025
Local Revenue	7,979,949	7,267,746	7,267,746
Local Revenue - Interest	100,651	100,979	100,979
<b>TOTAL REVENUE</b>	<b>\$ 91,797,074</b>	<b>\$ 97,727,554</b>	<b>\$ 98,939,172</b>
<b>EXPENDITURES</b>			
Certificated Salaries	\$ 48,428,953	\$ 48,519,313	\$ 48,519,313
Classified Salaries	16,165,992	16,262,963	16,262,963
Employee Benefits	18,377,916	19,391,978	19,703,329
Books & Supplies	5,052,818	7,106,199	7,106,199
Services & Other Expenses	6,711,283	6,778,606	6,778,606
Capital Outlay	3,131,180	135,347	135,347
Other Outgo/Indirect Costs	438,981	288,577	288,577
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,307,123</b>	<b>\$ 98,482,983</b>	<b>\$ 98,794,334</b>
<b>Excess (Deficient) Revenue Over Expenses</b>	<b>\$ (6,510,049)</b>	<b>\$ (755,429)</b>	<b>\$ 144,838</b>
<b>Other Financing Sources/Uses</b>			
Interfund Transfers In & Out			
Transfer In-Fund 17 Opt Out Wellness & Misc	\$ 22,977	\$ 32,743	\$ 32,743
Transfer Out - Opt Out Transfer	(122,371)	(121,718)	(121,718)
Proceeds from Capital Leases	2,933,260	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ 2,833,866</b>	<b>\$ (88,975)</b>	<b>\$ (88,975)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (3,676,184)</b>	<b>\$ (844,404)</b>	<b>\$ 55,863</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,883,183</b>	<b>\$ 7,206,998</b>	<b>\$ 7,206,998</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,206,998</b>	<b>\$ 6,362,594</b>	<b>\$ 7,262,861</b>

**COMPONENTS OF ENDING FUND BALANCE**

Description	2013-14		2014-15		2014-15	
	Nonspendable		Nonspendable		Nonspendable	
Revolving Cash	\$ 43,650	0.04%	\$ 43,650	0.04%	\$ 43,650	0.04%
Stores Inventory	141,565	0.14%	141,565	0.14%	141,565	0.14%
	<b>Assigned</b>		<b>Assigned</b>		<b>Assigned</b>	
Additional Reserve for STRS	\$ 976,062	0.99%	\$ 910,786	0.92%	1,003,519	1.01%
Additional Board Reserve	1,968,590	2.00%	1,003,883	1.02%	1,978,321	2.00%
Donations, Mini-Grants, Site Funds	332,155	0.34%	-	0.00%	332,155	0.34%
<i>State Teachers Retirement Increase</i>	-	0.00%	508,400	0.52%	-	0.00%
	<b>Restricted</b>		<b>Restricted</b>		<b>Restricted</b>	
Restricted Program Balances	\$ 792,092	0.80%	\$ 792,092	0.80%	792,092	0.80%
	<b>Unassigned/ Unappropriated</b>		<b>Unassigned/ Unappropriated</b>		<b>Unassigned/ Unappropriated</b>	
Reserve for Economic Uncertainties	\$ 2,952,884	3.00%	\$ 2,962,218	3.00%	\$ 2,971,559	3.00%
Unassigned/Unappropriated	-		-		-	
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,206,998</b>		<b>\$ 6,362,594</b>		<b>\$ 7,262,861</b>	
Special Reserve Funds	1,159,339	1.18%	1,159,339	1.18%	1,159,339	1.17%
<b>TOTAL COMBINED RESERVE BALANCE</b>	<b>\$ 8,366,337</b>	<b>8.50%</b>	<b>\$ 7,521,933</b>	<b>7.63%</b>	<b>\$ 8,422,200</b>	<b>8.51%</b>

LA MESA-SPRING VALLEY SCHOOL DISTRICT  
 2013-14 UNAUDITED ACTUAL TO 2014-15 45 DAY REVISION COMPARE  
 GENERAL FUND - FUNDS 03/06

	2013-14 UNAUDITED ACTUALS		2014-15 45 DAY REVISION BUDGET		DIFFERENCE
	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED	2013-14 UA TO 2014-15 45 DAY
<b>REVENUE</b>					
Revenue Limit Sources	\$ 72,890,764	\$ 413,726	\$ 81,633,387	\$ 370,038	\$ 8,698,935
Federal Revenue	100,416	5,521,532	31,003	5,628,994	\$ 38,049
Other State Revenue	1,872,402	2,917,634	2,547,835	1,359,190	\$ (883,011)
Local Revenue	1,008,792	6,871,157	300,937	6,966,809	\$ (712,203)
Local Revenue - Interest	100,651	-	100,979	-	\$ 328
<b>TOTAL REVENUE</b>	<b>\$ 75,973,025</b>	<b>\$ 15,824,049</b>	<b>\$ 84,614,141</b>	<b>\$ 14,325,031</b>	<b>\$ 7,142,098</b>
<b>EXPENDITURES</b>					
Certificated Salaries	\$ 38,707,501	\$ 9,721,452	\$ 39,468,937	\$ 9,050,376	\$ 90,360
Classified Salaries	10,707,214	5,458,778	10,935,683	5,327,280	\$ 96,971
Employee Benefits	13,679,527	4,698,389	14,844,646	4,858,683	\$ 1,325,413
Books & Supplies	2,897,975	2,154,843	4,947,830	2,158,369	\$ 2,053,381
Services & Other Expenses	3,795,173	2,916,110	4,487,266	2,291,340	\$ 67,323
Capital Outlay	2,768,669	362,511	129,657	5,690	\$ (2,995,833)
Other Outgo/Indirect Costs	194,108	244,873	167,348	121,229	\$ (150,404)
<b>TOTAL EXPENDITURES</b>	<b>\$ 72,750,167</b>	<b>\$ 25,556,956</b>	<b>\$ 74,961,367</b>	<b>\$ 23,812,967</b>	<b>\$ 487,211</b>
<b>Excess (Deficient) Revenue Over Expenses</b>	<b>\$ 3,222,858</b>	<b>\$ (9,732,907)</b>	<b>\$ 9,632,774</b>	<b>\$ (9,487,936)</b>	<b>\$ 6,654,887</b>
<b>Other Financing Sources/Uses</b>					
Interfund Transfers In & Out					
Transfer In-Fund 17 Opt Out Wellness & Misc	\$ 22,977	\$ -	\$ 32,743	\$ -	\$ 9,766
Transfer Out - Opt Out Transfer	(122,371)	-	(121,718)	-	653
Proceeds from Capital Leases	2,933,260	-	-	-	(2,933,260)
Contributions from Unrestricted & Restricted	(9,002,866)	9,002,866	(9,487,936)	9,487,936	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ (6,169,000)</b>	<b>\$ 9,002,866</b>	<b>\$ (9,576,911)</b>	<b>\$ 9,487,936</b>	<b>\$ (2,922,841)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (2,946,142)</b>	<b>\$ (730,042)</b>	<b>\$ 55,863</b>	<b>\$ -</b>	<b>\$ 3,732,047</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,361,048</b>	<b>\$ 1,522,135</b>	<b>\$ 6,414,906</b>	<b>\$ 792,092</b>	<b>\$ (3,676,185)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,414,906</b>	<b>\$ 792,092</b>	<b>\$ 6,470,769</b>	<b>\$ 792,092</b>	<b>\$ 55,863</b>

Description	2013-14 UNAUDITED ACTUALS		2014-15 45 DAY ADOPTED BUDGET		DIFFERENCE
	Nonspendable	Assigned	Nonspendable	Assigned	
Revolving Cash	\$ 43,650	\$ -	\$ 43,650	\$ -	\$ -
Stores Inventory	141,565	-	141,565	-	-
Additional Reserve for STRS	976,062	-	1,003,519	-	27,457
State Teachers Retirement Increase	-	-	-	-	-
Donations, Mini-Grants, Site Funds	332,155	-	332,155	-	-
Restricted Program Balances	-	792,092	-	792,092	-
Reserve for Economic Uncertainties	Unassigned/Unappropriated		Unassigned/Unappropriated		
Additional Board Reserve	\$ 2,952,885	\$ -	\$ 2,971,559	\$ -	\$ 9,341
Unassigned/Unappropriated	1,968,590	-	1,978,321	-	9,731
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,414,906</b>	<b>\$ 792,092</b>	<b>\$ 6,470,769</b>	<b>\$ 792,092</b>	<b>\$ 55,863</b>
Additional Special Reserve Fund	\$ 1,159,339	\$ -	\$ 1,159,339	\$ -	\$ -
<b>TOTAL COMBINED RESERVE FUND BALANCE</b>	<b>\$ 7,574,245</b>	<b>\$ 792,092</b>	<b>\$ 7,630,108</b>	<b>\$ 792,092</b>	<b>\$ 55,863</b>





**2013-14 ESTIMATED ACTUAL TO 2013-14 UNAUDITED ACTUALS COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2013-14 EST. ACTUAL REVISION JUNE 17, 2014			2013-14 UNAUDITED ACTUAL SEPT. 2, 2014			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
	(Decrease)	(Decrease)	(Decrease)	(Decrease)	(Decrease)	(Decrease)	(Decrease)	(Decrease)	(Decrease)
Safe Routes to School	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -
Donations (revenue recognized when recd)	\$ 398,078	\$ -	\$ -	\$ 508,065	\$ -	\$ -	\$ 109,987	\$ -	\$ 109,987
Mini-Grants (revenue recognized when recd)	\$ 3,510	\$ -	\$ -	\$ 3,510	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized)	\$ 23,414	\$ -	\$ -	\$ 121,294	\$ -	\$ -	\$ 97,880	\$ -	\$ 97,880
Reimb Local Funds	\$ 3,874	\$ -	\$ -	\$ 7,805	\$ -	\$ -	\$ 3,931	\$ -	\$ 3,931
Community Redevelopment	\$ -	\$ 18,962	\$ -	\$ -	\$ 37,947	\$ -	\$ -	\$ 18,985	\$ 18,985
Transportation Fees From Individuals (bus t	\$ 24,073	\$ -	\$ -	\$ 26,002	\$ -	\$ -	\$ 1,929	\$ -	\$ 1,929
Transportation HTS / LEA billing	\$ 5,000	\$ -	\$ -	\$ 9,637	\$ -	\$ -	\$ 4,637	\$ -	\$ 4,637
Transportation Misc billing	\$ 15,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,005)	\$ -	\$ (15,005)
Spec Ed Apport Transfer East County SELP	\$ -	\$ 5,534,514	\$ -	\$ -	\$ 5,631,472	\$ -	\$ -	\$ 96,958	\$ 96,958
After School Learning - ASES	\$ -	\$ 1,201,738	\$ -	\$ -	\$ 1,201,737	\$ -	\$ -	\$ (1)	\$ (1)
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Total Other Local Revenue</b>	<b>\$ 899,507</b>	<b>\$ 6,855,214</b>	<b>\$ 7,754,805</b>	<b>\$ 1,109,443</b>	<b>\$ 6,977,157</b>	<b>\$ 8,086,600</b>	<b>\$ 209,852</b>	<b>\$ 173,943</b>	<b>\$ 322,795</b>
<b>Total Revenue</b>	<b>\$ 75,934,074</b>	<b>\$ 17,269,583</b>	<b>\$ 93,203,757</b>	<b>\$ 75,973,025</b>	<b>\$ 15,824,048</b>	<b>\$ 91,797,073</b>	<b>\$ 38,951</b>	<b>\$ (1,445,635)</b>	<b>\$ (1,406,683)</b>

**2013-14 ESTIMATED ACTUAL TO 2013-14 UNAUDITED ACTUALS COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2013-14 EST. ACTUAL REVISION JUNE 17, 2014				2013-14 UNAUDITED ACTUAL SEPT. 1, 2014				Variance				
	Unrestricted		Restricted		Unrestricted		Restricted		Combined		Unrestricted	Restricted	Combined
									Increase/(Decrease)				
<b>EXPENDITURES</b>													
<b>1000 - CERTIFICATED SALARIES</b>													
Certificated Teacher Salaries	\$ 33,343,246	\$ 6,378,312	\$ 33,249,210	\$ 6,310,720	\$ 33,249,210	\$ 6,310,720	\$ 33,249,210	\$ 6,310,720	\$ (94,036)	\$	\$	\$ (67,592)	\$
Certificated Pupil Support Salaries	\$ 1,364,955	\$ 2,814,689	\$ 1,364,070	\$ 2,795,952	\$ 1,364,070	\$ 2,795,952	\$ 1,364,070	\$ 2,795,952	\$ (865)	\$	\$	\$ (18,747)	\$
Certificated Suprv. and Admin. Salaries	\$ 3,196,823	\$ 362,711	\$ 3,193,823	\$ 365,163	\$ 3,193,823	\$ 365,163	\$ 3,193,823	\$ 365,163	\$ (3,000)	\$	\$	\$ 2,452	\$
Other Certificated Salaries	\$ 915,654	\$ 226,369	\$ 900,398	\$ 249,617	\$ 900,398	\$ 249,617	\$ 900,398	\$ 249,617	\$ (15,256)	\$	\$	\$ 23,248	\$
<b>Total Certificated Salaries</b>	<b>\$ 38,820,678</b>	<b>\$ 9,782,091</b>	<b>\$ 38,707,501</b>	<b>\$ 9,721,452</b>	<b>\$ 38,707,501</b>	<b>\$ 9,721,452</b>	<b>\$ 38,707,501</b>	<b>\$ 9,721,452</b>	<b>\$ (113,177)</b>	<b>\$</b>	<b>\$</b>	<b>\$ (60,639)</b>	<b>\$ (173,816)</b>
<b>2000 - CLASSIFIED SALARIES</b>													
Instructional Aides Salaries	\$ 192,890	\$ 2,681,458	\$ 198,721	\$ 2,775,180	\$ 198,721	\$ 2,775,180	\$ 198,721	\$ 2,775,180	\$ 5,831	\$	\$	\$ 93,722	\$
Classified Support Salaries	\$ 4,224,638	\$ 1,377,547	\$ 4,270,657	\$ 1,386,025	\$ 4,270,657	\$ 1,386,025	\$ 4,270,657	\$ 1,386,025	\$ 46,019	\$	\$	\$ 8,478	\$
Classified Suprv and Admin Salary	\$ 854,066	\$ 146,241	\$ 860,143	\$ 147,538	\$ 860,143	\$ 147,538	\$ 860,143	\$ 147,538	\$ 6,077	\$	\$	\$ 1,297	\$
Clerical and Office Salaries	\$ 4,479,553	\$ 321,837	\$ 4,490,303	\$ 325,562	\$ 4,490,303	\$ 325,562	\$ 4,490,303	\$ 325,562	\$ 10,750	\$	\$	\$ 3,725	\$
Other Classified Salaries	\$ 864,792	\$ 790,891	\$ 867,390	\$ 824,473	\$ 867,390	\$ 824,473	\$ 867,390	\$ 824,473	\$ 22,598	\$	\$	\$ 33,582	\$
<b>Total Classified Salaries</b>	<b>\$ 10,615,939</b>	<b>\$ 5,377,974</b>	<b>\$ 10,707,214</b>	<b>\$ 5,458,778</b>	<b>\$ 10,707,214</b>	<b>\$ 5,458,778</b>	<b>\$ 10,707,214</b>	<b>\$ 5,458,778</b>	<b>\$ 91,275</b>	<b>\$</b>	<b>\$</b>	<b>\$ 140,304</b>	<b>\$ 232,079</b>
<b>3000 - EMPLOYEE BENEFITS</b>													
State Teacher Retirement	\$ 3,196,111	\$ 811,524	\$ 3,159,636	\$ 790,614	\$ 3,159,636	\$ 790,614	\$ 3,159,636	\$ 790,614	\$ (36,475)	\$	\$	\$ (20,910)	\$
Public Employees Retirement	\$ 1,207,456	\$ 596,152	\$ 1,121,204	\$ 563,460	\$ 1,121,204	\$ 563,460	\$ 1,121,204	\$ 563,460	\$ (86,252)	\$	\$	\$ (32,692)	\$
OASDI/Medicare/Alternative	\$ 1,347,031	\$ 559,384	\$ 1,351,055	\$ 560,727	\$ 1,351,055	\$ 560,727	\$ 1,351,055	\$ 560,727	\$ 4,024	\$	\$	\$ 1,343	\$
Health & Welfare Benefits	\$ 4,969,432	\$ 2,055,689	\$ 4,969,117	\$ 2,028,504	\$ 4,969,117	\$ 2,028,504	\$ 4,969,117	\$ 2,028,504	\$ (315)	\$	\$	\$ (27,185)	\$
State Unemployment Insurance	\$ 3501-3502	\$ 8,380	\$ 30,968	\$ 8,111	\$ 30,968	\$ 8,111	\$ 30,968	\$ 8,111	\$ 188	\$	\$	\$ (269)	\$
Workers Compensation	\$ 1,170,765	\$ 367,007	\$ 1,146,462	\$ 356,959	\$ 1,146,462	\$ 356,959	\$ 1,146,462	\$ 356,959	\$ (24,303)	\$	\$	\$ (10,048)	\$
Retiree Benefits	\$ 1,046,020	\$ 7,707	\$ 926,747	\$ 46,395	\$ 926,747	\$ 46,395	\$ 926,747	\$ 46,395	\$ (119,273)	\$	\$	\$ 38,688	\$
Other Benefits	\$ 974,602	\$ 343,381	\$ 974,339	\$ 343,619	\$ 974,339	\$ 343,619	\$ 974,339	\$ 343,619	\$ (263)	\$	\$	\$ 238	\$
<b>Total Employee Benefits</b>	<b>\$ 13,942,197</b>	<b>\$ 4,749,224</b>	<b>\$ 13,679,527</b>	<b>\$ 4,698,389</b>	<b>\$ 13,679,527</b>	<b>\$ 4,698,389</b>	<b>\$ 13,679,527</b>	<b>\$ 4,698,389</b>	<b>\$ (262,670)</b>	<b>\$</b>	<b>\$</b>	<b>\$ (50,835)</b>	<b>\$ (313,504)</b>
<b>4000 - BOOKS AND SUPPLIES</b>													
Textbooks	\$ 432,508	\$ 594,009	\$ 293,727	\$ 846,742	\$ 293,727	\$ 846,742	\$ 293,727	\$ 846,742	\$ (138,781)	\$	\$	\$ 252,733	\$
Books Other than Textbooks	\$ 34,216	\$ 35,666	\$ 31,549	\$ 22,181	\$ 31,549	\$ 22,181	\$ 31,549	\$ 22,181	\$ (2,667)	\$	\$	\$ (13,485)	\$
Materials and Supplies	\$ 1,481,033	\$ 905,366	\$ 1,428,921	\$ 461,631	\$ 1,428,921	\$ 461,631	\$ 1,428,921	\$ 461,631	\$ (52,112)	\$	\$	\$ (443,735)	\$
Non-Capitalized Equipment	\$ 1,091,893	\$ 1,133,044	\$ 1,143,778	\$ 824,289	\$ 1,143,778	\$ 824,289	\$ 1,143,778	\$ 824,289	\$ 51,885	\$	\$	\$ (308,755)	\$
<b>Total Books and Supplies</b>	<b>\$ 3,039,650</b>	<b>\$ 2,668,085</b>	<b>\$ 2,997,975</b>	<b>\$ 2,154,843</b>	<b>\$ 2,997,975</b>	<b>\$ 2,154,843</b>	<b>\$ 2,997,975</b>	<b>\$ 2,154,843</b>	<b>\$ (141,675)</b>	<b>\$</b>	<b>\$</b>	<b>\$ (573,242)</b>	<b>\$ (654,977)</b>
<b>5000 - SERVICES, OTHER EXPENSES</b>													
Travel and Conferences	\$ 117,188	\$ 165,508	\$ 98,132	\$ 84,536	\$ 98,132	\$ 84,536	\$ 98,132	\$ 84,536	\$ (19,056)	\$	\$	\$ (80,972)	\$
Dues and Memberships	\$ 20,365	\$ -	\$ 18,310	\$ -	\$ 18,310	\$ -	\$ 18,310	\$ -	\$ (2,055)	\$	\$	\$ -	\$
Other Insurance - Property and Liability	\$ 474,474	\$ -	\$ 458,349	\$ -	\$ 458,349	\$ -	\$ 458,349	\$ -	\$ (16,125)	\$	\$	\$ -	\$
Utilities	\$ 2,535,168	\$ -	\$ 2,602,380	\$ -	\$ 2,602,380	\$ -	\$ 2,602,380	\$ -	\$ 67,212	\$	\$	\$ -	\$
Rentals, Leases and Repairs	\$ 610,023	\$ 10,827	\$ 623,720	\$ 5,364	\$ 623,720	\$ 5,364	\$ 623,720	\$ 5,364	\$ 13,697	\$	\$	\$ (5,463)	\$
Transfer of Costs - Interfund	\$ (897,934)	\$ 378,671	\$ (933,268)	\$ 391,677	\$ (933,268)	\$ 391,677	\$ (933,268)	\$ 391,677	\$ (35,334)	\$	\$	\$ 13,006	\$
Other Operating Expenses - Contracts	\$ 1,236,298	\$ 3,897,804	\$ 861,794	\$ 2,429,504	\$ 861,794	\$ 2,429,504	\$ 861,794	\$ 2,429,504	\$ (374,504)	\$	\$	\$ (1,468,300)	\$
Communications	\$ 107,923	\$ 4,193	\$ 66,756	\$ 5,030	\$ 66,756	\$ 5,030	\$ 66,756	\$ 5,030	\$ (42,167)	\$	\$	\$ 837	\$
<b>Total Services, Other Expenses</b>	<b>\$ 4,203,505</b>	<b>\$ 4,457,003</b>	<b>\$ 3,795,173</b>	<b>\$ 2,916,110</b>	<b>\$ 3,795,173</b>	<b>\$ 2,916,110</b>	<b>\$ 3,795,173</b>	<b>\$ 2,916,110</b>	<b>\$ (408,332)</b>	<b>\$</b>	<b>\$</b>	<b>\$ (1,540,993)</b>	<b>\$ (1,949,225)</b>

**2013-14 ESTIMATED ACTUAL TO 2013-14 UNAUDITED ACTUALS COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2013-14 EST. ACTUAL REVISION JUNE 17, 2014			2013-14 UNAUDITED ACTUAL SEPT. 1, 2014			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>6000 - CAPITAL OUTLAY</b>									
Sites and Improvements of Sites	\$ 12,279	\$ 5,690		\$ 7,627	\$ 5,690		\$ (4,652)	\$ -	
Building & Improvements	\$ 24,999	\$ 550,133		\$ 11,472	\$ -		\$ (13,527)	\$ (550,133)	
Equipment - New	\$ 10,283	\$ -		\$ 2,712,172	\$ 258,811		\$ 2,701,889	\$ 258,811	
Equipment - Replacement	\$ 148,975	\$ -		\$ 37,398	\$ 98,010		\$ (111,577)	\$ 98,010	
<b>Total Capital Outlay</b>	\$ 196,536	\$ 555,823		\$ 2,768,669	\$ 362,511		\$ 2,572,133	\$ (193,152)	\$ 2,378,981
<b>7000 - OTHER OUTGO</b>									
Indirect Cost - CATEGORICAL FUNDS	\$ (273,884)	\$ 273,884		\$ (244,873)	\$ 244,873		\$ 29,011	\$ (29,011)	
Debt Service Pmts - RICOH EQUIP	\$ 4,273	\$ -		\$ 30,888	\$ -		\$ 26,615	\$ -	
Debt Service Pmts - BUS LEASE	\$ 386,649	\$ -		\$ 311,217	\$ -		\$ (75,432)	\$ -	
Debt Service Pmts - APPLE LEASE	\$ -	\$ -		\$ 48,845	\$ -		\$ 48,845	\$ -	
Debt Service Pmts - PEOPLESOFT	\$ -	\$ -		\$ 278,713	\$ -		\$ 278,713	\$ -	
Transfers of Indirect Interfund - CN & CDC	\$ (245,273)	\$ -		\$ (230,683)	\$ -		\$ 14,590	\$ -	
<b>Total Other Outgo &amp; Support</b>	\$ (128,235)	\$ 273,884		\$ 194,108	\$ 244,873		\$ 322,343	\$ (29,011)	\$ 293,332
<b>Total Expenditures</b>	\$ 70,990,270	\$ 27,804,084		\$ 72,750,166	\$ 25,556,957		\$ 2,059,896	\$ (2,247,127)	\$ (187,231)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE</b>	\$ 5,243,804	\$ (10,534,401)		\$ 3,222,859	\$ (9,732,908)		\$ (2,020,945)	\$ 801,493	\$ (1,219,453)
<b>Other Financing Sources and Uses</b>									
<b>8000 - TRANSFERS IN</b>									
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 33,253	\$ -		\$ 22,977	\$ -		\$ (10,276)	\$ -	
<b>Total Transfers In</b>	\$ 33,253	\$ -		\$ 22,977	\$ -		\$ (10,276)	\$ -	\$ (10,276)
<b>7000 - TRANSFERS OUT</b>									
Other Transfers Out - Option Out Transfer	\$ (121,718)	\$ -		\$ (122,371)	\$ -		\$ (653)	\$ -	
<b>Total Transfers Out</b>	\$ (121,718)	\$ -		\$ (122,371)	\$ -		\$ (653)	\$ -	\$ (653)
<b>8900 - OTHER SOURCES</b>									
Proceed From Capital Leases	\$ -	\$ -		\$ 2,933,260	\$ -		\$ 2,933,260	\$ -	
<b>Total Other Sources</b>	\$ -	\$ -		\$ 2,933,260	\$ -		\$ 2,933,260	\$ -	\$ 2,933,260
<b>8900 - CONTRIBUTIONS</b>									
Lottery Contribution	\$ 1,213,670	\$ -		\$ 1,395,554	\$ -		\$ 181,884	\$ -	
Lottery Contribution	\$ (1,213,670)	\$ -		\$ (1,395,554)	\$ -		\$ (181,884)	\$ -	
Special Education Encroachment	\$ (7,461,801)	\$ 7,461,801		\$ (7,468,422)	\$ 7,468,422		\$ (6,621)	\$ 6,621	
Economic Impact Aid Contribution (FPM)	\$ (13,549)	\$ 13,549		\$ -	\$ -		\$ 13,549	\$ (13,549)	
Restricted Maintenance Contribution	\$ (1,536,917)	\$ 1,536,917		\$ (1,534,444)	\$ 1,534,444		\$ 2,473	\$ (2,473)	
<b>Total Contributions</b>	\$ (9,012,267)	\$ 9,012,267		\$ (9,002,868)	\$ 9,002,868		\$ 9,401	\$ (9,401)	\$ 0
<b>Total Other Financing Sources and Uses</b>	\$ (9,100,732)	\$ 9,012,267		\$ (6,169,000)	\$ 9,002,868		\$ 2,931,732	\$ (9,401)	\$ 2,922,331

2013-14 ESTIMATED ACTUAL TO 2013-14 UNAUDITED ACTUALS COMPARISON DETAIL  
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2013-14 EST. ACTUAL REVISION JUNE 17, 2014		2013-14 UNAUDITED ACTUAL SEPT. 1, 2014		Variance			
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Combined	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	\$ (3,856,928)	\$ (1,522,134)	\$ (5,379,062)	\$ (2,946,141)	\$ (730,042)	\$ (3,676,183)	\$ 910,787	\$ 1,702,879
<b>BEGINNING FUND BALANCE</b>	\$ 9,361,048	\$ 1,522,135	\$ 10,883,183	\$ 9,361,048	\$ 1,522,135	\$ 10,883,183	\$ -	\$ (0)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	\$ (3,856,928)	\$ (1,522,134)	\$ (5,379,062)	\$ (2,946,141)	\$ (730,042)	\$ (3,676,183)	\$ 910,787	\$ 1,702,879
<b>ENDING FUND BALANCE</b>	\$ 5,504,120	\$ -	\$ 5,504,120	\$ 6,414,907	\$ 792,092	\$ 7,296,999	\$ 910,787	\$ 1,702,879
<b>COMPONENTS OF ENDING FUND BALANCE</b>								
<i>Non Spendable</i>								
Revolving Cash	\$ 43,650	0.04%	\$ 43,650	\$ 43,650	0.04%	\$ 43,650	\$ -	\$ 0
Stores	\$ 145,642	0.15%	\$ 145,642	\$ 141,565	0.14%	\$ 141,565	\$ (4,077)	\$ (4,077)
<i>Assigned Balances</i>								
Additional Reserve	\$ 384,025	0.35%	\$ 384,025	\$ 976,062	0.99%	\$ 976,062	\$ 592,037	\$ 592,037
State Teachers Retirement Increase	\$ -		\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Donations, Mini-grants, etc.	\$ -		\$ -	\$ 332,155	0.34%	\$ 332,155	\$ 332,155	\$ 332,155
	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
<i>Restricted Balances</i>								
Restricted Program Balances	\$ -		\$ -	\$ -		\$ 792,092	\$ 792,092	\$ 792,092
<i>Unassigned/Unappropriated</i>								
Economic Uncertainties	\$ 2,958,482	3.00%	\$ 2,958,482	\$ 2,952,885	3.00%	\$ 2,952,885	\$ (5,597)	\$ (5,597)
Addl Board Reserve	\$ 1,972,321	2.00%	\$ 1,972,321	\$ 1,968,590	2.00%	\$ 1,968,590	\$ (3,731)	\$ (3,731)
Undesignated/Unappropriated	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
<b>TOTAL ENDING FUND BALANCE</b>	\$ 5,504,120	5.68%	\$ 5,504,120	\$ 6,414,907	6.52%	\$ 7,296,999	\$ 910,787	\$ 1,702,879
<b>Additional Special Reserve Fund</b>			1,148,340		1.18%	\$ 1,159,339		
<b>TOTAL COMBINED RESERVE FUND BALANCE</b>			\$ 5,652,460		6.50%	\$ 8,366,339		

2013-14 Unaudited Actuals & 2014-15 Adopted Budget  
Financial Statements ~ Funds 12 - 63 ~ all other funds.

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
CHILD DEVELOPMENT - FUND 12**

	2013-14 UNAUDITED ACTUALS	2014-15 ADOPTED BUDGET
<b>REVENUE</b>		
Federal Revenue	\$ 35,857	\$ 46,485
State Revenue	475,871	531,023
Local Revenue - Parent Fees	16,185	0
Local Revenue - Interest	282	248
<b>TOTAL REVENUE</b>	<b>\$ 528,195</b>	<b>\$ 577,756</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ 255,039	\$ 260,573
Classified Salaries	158,236	151,852
Employee Benefits	106,174	114,929
Books & Supplies	7,106	17,631
Services & Other Expenses	11,591	11,972
Capital Outlay	-	-
Direct Support/Indirect Costs	20,009	20,551
<b>TOTAL EXPENDITURES</b>	<b>\$ 558,155</b>	<b>\$ 577,508</b>
<b>Excess (Deficient) Revenue Over Expenses</b>	<b>\$ (29,961)</b>	<b>\$ 248</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (29,961)</b>	<b>\$ 248</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 36,273</b>	<b>\$ 6,313</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,313</b>	<b>\$ 6,561</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
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<u>Description</u>	<u>2013-14 Restricted</u>	<u>2014-15 Restricted</u>
Center Based Reserve Account (Resource 6130)	6,313	6,561
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,313</b>	<b>\$ 6,561</b>

*\*This fund balance was reduced to a statutory maximum of 5% of MRA in 2010-11*

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS TO 2014-15 ADOPTED  
CAFETERIA - FUND 13**

	2013-14 UNAUDITED ACTUAL BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>		
Federal Revenue	\$ 4,619,285	\$ 4,870,188
State Revenue	315,777	343,416
Local Revenue - Paid Meals	1,055,418	775,000
Local Revenue - Interest	2,128	1,547
<b>TOTAL REVENUE</b>	<b>\$ 5,992,607</b>	<b>\$ 5,990,151</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	1,971,914	2,002,057
Employee Benefits	872,383	930,348
Food & Supplies	2,444,081	2,721,293
Services & Other Expenses	(2,278)	(345)
Capital Outlay	31,028	25,000
Direct Support/Indirect Costs	210,674	200,318
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,527,802</b>	<b>\$ 5,878,671</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ 464,805</b>	<b>\$ 111,480</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Debt Service	-	-
<b>TOTAL OTHER FINANCING</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 464,805</b>	<b>\$ 111,480</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 795,136</b>	<b>\$ 1,259,941</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,259,941</b>	<b>\$ 1,371,421</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
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	2013-14 Nonspendable	2014-15 Nonspendable
Stores Reserve - Resource 5310	\$ 55,254	\$ 55,254
	Restricted	Restricted
Operating Reserve - Resource 5310	\$ 1,204,687	\$ 1,316,167
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,259,941</b>	<b>\$ 1,371,421</b>



**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2013-14 UNAUDITED ACTUALS	2014-15 ADOPTED BUDGET
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	3,571	3,175
<b>TOTAL REVENUE</b>	<b>\$ 3,571</b>	<b>\$ 3,175</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ 3,571</b>	<b>\$ 3,175</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ 122,371	\$ 121,718
Transfers Out - Wellness & Misc	(22,977)	(32,743)
Debt Service	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>99,394</b>	<b>88,975</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 102,964</b>	<b>\$ 92,150</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,056,375</b>	<b>\$ 1,159,339</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,159,339</b>	<b>\$ 1,251,489</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
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<u>Description</u>	<u>2013-14 Assigned</u>	<u>2014-15 Assigned</u>
Special Reserve	1,159,339	1,251,489
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,159,339</b>	<b>\$ 1,251,489</b>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
BUILDING (Prop M) - FUND 21**

	2013-14 UNAUDITED ACTUALS	2014-15 ADOPTED BUDGET
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Refund	-	-
Local Revenue - Interest	218	-
<b>TOTAL REVENUE</b>	<b>\$ 218</b>	<b>\$ -</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	4,860	-
Capital Outlay	202,208	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 207,068</b>	<b>\$ -</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ (206,850)</b>	<b>\$ -</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (206,850)</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 215,983</b>	<b>\$ 9,132</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,132</b>	<b>\$ 9,132</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
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<u>Description</u>	<u>2013-14 Assigned</u>	<u>2014-15 Assigned</u>
Modernization Projects/Prop M	\$ 9,132	9,132
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,132</b>	<b>\$ 9,132</b>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2013-14 UNAUDITED ACTUALS	2014-15 ADOPTED BUDGET
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Developer Fees	367,750	287,000
Local Revenue - Interest	1,906	1,500
<b>TOTAL REVENUE</b>	<b>\$ 369,657</b>	<b>\$ 288,500</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses - 3% Admin.	26,559	8,610
Capital Outlay	74,547	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 101,107</b>	<b>\$ 8,610</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ 268,550</b>	<b>\$ 279,890</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 268,550</b>	<b>\$ 279,890</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 465,906</b>	<b>\$ 734,457</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 734,457</b>	<b>\$ 1,014,347</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
--

Description	2013-14 Assigned	2014-15 Assigned
Capital Facilities	\$ 734,457	1,014,347
<b>TOTAL FUND BALANCE</b>	<b>\$ 734,457</b>	<b>\$ 1,014,347</b>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	<b>2013-14 UNAUDITED ACTUALS</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	87	80
<b>TOTAL REVENUE</b>	<b>\$ 87</b>	<b>\$ 80</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ 87</b>	<b>\$ 80</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 4&5 Genl Fund	-	-
Transfer Out - Reserve Funds to Genl Fund	-	-
Debt Service	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 87</b>	<b>\$ 80</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 25,181</b>	<b>\$ 25,268</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 25,268</b>	<b>\$ 25,348</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
--

<u>Description</u>	<u>2013-14 Assigned</u>	<u>2014-15 Assigned</u>
Excess Fund Balance	\$ 25,268	25,348
<b>TOTAL FUND BALANCE</b>	<b>\$ 25,268</b>	<b>\$ 25,348</b>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2013-14 UNAUDITED ACTUALS	2014-15 ADOPTED BUDGET
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	208,238	217,074
Local Revenue - Donations	350	-
Local Revenue - Interest	-	-
<b>TOTAL REVENUE</b>	<b>\$ 208,588</b>	<b>\$ 217,074</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ 85,852	\$ 88,693
Classified Salaries	61,965	52,681
Employee Benefits	49,613	50,224
Books & Supplies	2,583	1,350
Services & Other Expenses	13,766	20,785
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 213,779</b>	<b>\$ 213,733</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ (5,191)</b>	<b>\$ 3,341</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (5,191)</b>	<b>\$ 3,341</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 12,858</b>	<b>7,666</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,666</b>	<b>11,007</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
--

<u>Description</u>	<u>2013-14 Unrestricted Net Assets</u>	<u>2014-15 Unrestricted Net Assets</u>
Smart Steps Operating Reserves	\$ 7,666	11,007
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,666</b>	<b>\$ 11,007</b>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	<b>2013-14 UNAUDITED ACTUALS</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,563,399	3,463,437
Local Revenue - Donations	4,631	-
Local Revenue - Interest	2,755	2,415
<b>TOTAL REVENUE</b>	<b>\$ 3,570,785</b>	<b>\$ 3,465,852</b>
<b>EXPENDITURES</b>		
Certificated Salaries	\$ 131,299	\$ 129,119
Classified Salaries	2,066,879	2,013,226
Employee Benefits	562,485	594,810
Books & Supplies	70,931	42,348
Services & Other Expenses	674,806	631,470
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,506,400</b>	<b>\$ 3,410,973</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ 64,385</b>	<b>\$ 54,879</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 64,385</b>	<b>\$ 54,879</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 184,967</b>	<b>249,352</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 249,352</b>	<b>304,231</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
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<u>Description</u>	<b>2013-14 Unrestricted Net Assets</b>	<b>2014-15 Unrestricted Net Assets</b>
Extended School Services Operating Reserves	\$ 249,352	304,231
<b>TOTAL FUND BALANCE</b>	<b>\$ 249,352</b>	<b>\$ 304,231</b>

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
2013-14 UNAUDITED ACTUALS & 2014-15 ADOPTED BUDGET  
EXTENDED SCHOOL SERVICES - FUND 63 COMBINED**

	<b>2013-14 UNAUDITED ACTUALS</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>REVENUE</b>		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,771,637	3,680,511
Local Revenue - Donations	4,981	-
Local Revenue - Interest	2,755	2,415
<b>TOTAL REVENUE</b>	<b>\$ 3,779,373</b>	<b>\$ 3,682,926</b>
<b>EXPENDITURES</b>		
Certificated Salaries	217,150	217,812
Classified Salaries	2,128,844	2,065,907
Employee Benefits	612,098	645,034
Books & Supplies	73,514	43,698
Services & Other Expenses	688,572	652,255
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,720,179</b>	<b>\$ 3,624,706</b>
<b>Excess (Deficient) Revenue Revenue Over Expenses</b>	<b>\$ 59,194</b>	<b>\$ 58,220</b>
<b>Other Financing Sources/Uses</b>		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 59,194</b>	<b>\$ 58,220</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 197,825</b>	<b>257,019</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 257,019</b>	<b>315,239</b>

<b>COMPONENTS OF ENDING FUND BALANCE</b>
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<u>Description</u>	<u>2013-14 Unrestricted Net Assets</u>	<u>2014-15 Unrestricted Net Assets</u>
Extended School Services Operating Reserves	\$ 257,019	315,239
<b>TOTAL FUND BALANCE</b>	<b>\$ 257,019</b>	<b>\$ 315,239</b>

Form TC ~ Standard Account Code Structure (SACS) 2013-  
14 Unaudited Actuals Table of Contents

Form 01 ~ SACS General Fund Revenue & Expenditures



G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	72,890,764.04	413,726.00	73,304,490.04	81,184,894.00	370,038.00	81,554,932.00	11.3%
2) Federal Revenue		8100-8299	100,416.16	5,521,532.21	5,621,948.37	31,003.00	5,628,994.00	5,659,997.00	0.7%
3) Other State Revenue		8300-8599	1,872,401.67	2,917,633.60	4,790,035.27	1,784,710.00	1,359,190.00	3,143,900.00	-34.4%
4) Other Local Revenue		8600-8799	1,109,443.29	6,971,156.60	8,080,599.89	401,916.00	6,966,809.00	7,368,725.00	-8.8%
5) TOTAL REVENUES			75,973,025.16	15,824,048.41	91,797,073.57	83,402,523.00	14,325,031.00	97,727,554.00	6.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	38,707,500.83	9,721,452.08	48,428,952.91	39,468,937.00	9,050,376.00	48,519,313.00	0.2%
2) Classified Salaries		2000-2999	10,707,213.99	5,458,778.12	16,165,992.11	10,935,683.00	5,327,280.00	16,262,963.00	0.6%
3) Employee Benefits		3000-3999	13,679,527.45	4,698,389.42	18,377,916.87	14,533,295.00	4,858,683.00	19,391,978.00	5.5%
4) Books and Supplies		4000-4999	2,897,974.78	2,154,842.85	5,052,817.63	4,947,830.00	2,158,369.00	7,106,199.00	40.6%
5) Services and Other Operating Expenditures		5000-5999	3,795,172.88	2,916,110.23	6,711,283.11	4,487,286.00	2,291,340.00	6,778,606.00	1.0%
6) Capital Outlay		6000-6999	2,768,668.56	362,511.42	3,131,179.98	129,657.00	5,690.00	135,347.00	-95.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	669,663.22	0.00	669,663.22	509,446.00	0.00	509,446.00	-23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(475,555.38)	244,872.75	(230,682.63)	(342,098.00)	121,229.00	(220,868.00)	-4.3%
9) TOTAL EXPENDITURES			72,750,166.33	25,556,956.87	98,307,123.20	74,670,016.00	23,812,967.00	98,482,983.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			3,222,858.83	(9,732,908.46)	(6,510,049.63)	8,732,507.00	(9,487,936.00)	(755,429.00)	-88.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	22,977.41	0.00	22,977.41	32,743.00	0.00	32,743.00	42.5%
a) Transfers In									
b) Transfers Out		7600-7629	122,371.00	0.00	122,371.00	121,718.00	0.00	121,718.00	-0.5%
2) Other Sources/Uses		8930-8979	2,933,259.58	0.00	2,933,259.58	0.00	0.00	0.00	-100.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,002,865.51)	9,002,865.51	0.00	(9,487,936.00)	9,487,936.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,168,999.52)	9,002,865.51	2,833,865.99	(9,576,911.00)	9,487,936.00	(88,975.00)	-103.1%

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	(2,946,140.69)	(730,042.95)	(3,676,183.64)	(844,404.00)	0.00	(844,404.00)	-77.0%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9,361,048.44	1,522,134.61	10,883,183.05	6,414,907.75	792,091.66	7,206,999.41	-33.8%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	9,361,048.44	1,522,134.61	10,883,183.05	6,414,907.75	792,091.66	7,206,999.41	-33.8%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	9,361,048.44	1,522,134.61	10,883,183.05	6,414,907.75	792,091.66	7,206,999.41	-33.8%
2) Ending Balance, June 30 (E + F1e)	6,414,907.75	792,091.66	7,206,999.41	5,570,503.75	792,091.66	6,362,595.41	-11.7%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores	141,565.25	0.00	141,565.25	145,642.00	0.00	145,642.00	2.9%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	792,091.66	792,091.66	0.00	792,091.66	792,091.66	0.0%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments							
Additional 2% Board Reserve	3,276,807.50	0.00	3,276,807.50	2,423,070.75	0.00	2,423,070.75	-26.1%
Donations, Mini-Grants, Site Balances	1,968,590.00		1,968,590.00				
Reserve for STRS	332,154.95		332,154.95				
Additional 2% Board Reserve	976,062.55		976,062.55				
State Teachers Retirement Increase				1,003,883.00		1,003,883.00	
Reserve for STRS				508,400.00		508,400.00	
e) Unassigned/unappropriated				910,787.75		910,787.75	
Reserve for Economic Uncertainties	2,952,885.00	0.00	2,952,885.00	2,958,141.00	0.00	2,958,141.00	0.2%
Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	6,184,611.95	554,661.89	6,739,273.84				
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	43,650.00	0.00	43,650.00				
d) with Fiscal Agent		9135	400,000.00	0.00	400,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,890,374.76	2,942,493.87	9,832,868.63				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	792,451.78	15,478.14	807,929.92				
6) Stores		9320	141,565.25	0.00	141,565.25				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL_ASSETS			14,452,653.74	3,512,633.90	17,965,287.64				
<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	955,806.99	1,010,471.41	1,966,278.40				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	122,371.00	36,113.03	158,484.03				
4) Current Loans		9640	6,959,568.00	0.00	6,959,568.00				
5) Unearned Revenue		9650	0.00	1,673,957.80	1,673,957.80				
6) TOTAL_LIABILITIES			8,037,745.99	2,720,542.24	10,758,288.23				
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,414,907.75	792,091.66	7,206,999.41				

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>							
Principal Apportionment State Aid - Current Year	38,511,386.00	0.00	38,511,386.00	48,519,609.00	0.00	48,519,609.00	26.0%
Education Protection Account State Aid - Current Year	12,278,613.00	0.00	12,278,613.00	10,617,425.00	0.00	10,617,425.00	-13.5%
State Aid - Prior Years	(341,308.00)	0.00	(341,308.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	211,391.56	0.00	211,391.56	211,391.00	0.00	211,391.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	22,994,298.95	0.00	22,994,298.95	22,838,054.00	0.00	22,838,054.00	-0.7%
Unsecured Roll Taxes	800,579.24	0.00	800,579.24	796,183.00	0.00	796,183.00	-0.5%
Prior Years' Taxes	(25,061.82)	0.00	(25,061.82)	(19,235.00)	0.00	(19,235.00)	-23.2%
Supplemental Taxes	834,896.61	0.00	834,896.61	602,816.00	0.00	602,816.00	-27.8%
Education Revenue Augmentation Fund (ERAF)	(2,689,796.00)	0.00	(2,689,796.00)	(2,711,955.00)	0.00	(2,711,955.00)	0.8%
Community Redevelopment Funds (SB 617/699/1992)	315,764.50	0.00	315,764.50	330,606.00	0.00	330,606.00	4.7%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>	<b>72,890,764.04</b>	<b>0.00</b>	<b>72,890,764.04</b>	<b>81,184,894.00</b>	<b>0.00</b>	<b>81,184,894.00</b>	<b>11.4%</b>
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	413,726.00	413,726.00	0.00	370,038.00	370,038.00	-10.6%
<b>LCFF/Revenue Limit Transfers - Prior Years</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
TOTAL, LCFF SOURCES			72,890,764.04	413,726.00	73,304,490.04	81,184,894.00	370,038.00	81,554,932.00	11.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	56,645.12	0.00	56,645.12	31,000.00	0.00	31,000.00	-45.3%
Special Education Entitlement		8181	0.00	1,952,264.00	1,952,264.00	0.00	2,015,490.00	2,015,490.00	3.2%
Special Education Discretionary Grants		8182	0.00	449,128.00	449,128.00	0.00	436,982.00	436,982.00	-2.7%
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	3.39	0.00	3.39	3.00	0.00	3.00	-11.5%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	23,492.00	23,492.00	0.00	23,492.00	23,492.00	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		2,087,976.98	2,087,976.98		2,245,999.00	2,245,999.00	7.6%
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		511,451.91	511,451.91		496,761.00	496,761.00	-2.9%
NCLB: Title III, Immigrant Education Program	4201	8290		28,254.81	28,254.81		30,609.00	30,609.00	8.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		285,004.63	285,004.63		229,661.00	229,661.00	-19.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
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	43,767.65	183,959.88	227,727.53	0.00	150,000.00	150,000.00	-34.1%
<b>TOTAL, FEDERAL REVENUE</b>			100,416.16	5,521,532.21	5,621,948.37	31,003.00	5,628,994.00	5,659,997.00	0.7%
<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	820,313.00	820,313.00	0.00	813,797.00	813,797.00	-0.8%
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	322,306.00	0.00	322,306.00	322,306.00	0.00	322,306.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,513,372.03	417,630.11	1,931,002.14	1,462,404.00	348,191.00	1,810,595.00	-6.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%



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)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		550,133.00	550,133.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		757,792.49	757,792.49		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	36,723.64	371,765.00	408,488.64	0.00	197,202.00	197,202.00	-51.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,872,401.67</b>	<b>2,917,633.60</b>	<b>4,790,035.27</b>	<b>1,784,710.00</b>	<b>1,359,190.00</b>	<b>3,143,900.00</b>	<b>-34.4%</b>

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	37,947.29	37,947.29	0.00	18,962.00	18,962.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	1,125.00	0.00	1,125.00	0.00	0.00	0.00	-100.0%
8631	1,125.00	0.00	1,125.00	0.00	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	6,356.33	0.00	6,356.33	2,000.00	0.00	2,000.00	-68.5%
8639	6,356.33	0.00	6,356.33	2,000.00	0.00	2,000.00	-68.5%
Leases and Rentals	262,141.34	0.00	262,141.34	243,937.00	0.00	243,937.00	-6.9%
8650	262,141.34	0.00	262,141.34	243,937.00	0.00	243,937.00	-6.9%
Interest	100,650.86	0.00	100,650.86	100,979.00	0.00	100,979.00	0.3%
8660	100,650.86	0.00	100,650.86	100,979.00	0.00	100,979.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	9,636.81	1,301,737.31	1,311,374.12	0.00	1,301,738.00	1,301,738.00	-0.7%
8677	9,636.81	1,301,737.31	1,311,374.12	0.00	1,301,738.00	1,301,738.00	-0.7%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	31,848.31	0.00	31,848.31	20,000.00	0.00	20,000.00	-37.2%
8689	31,848.31	0.00	31,848.31	20,000.00	0.00	20,000.00	-37.2%
Other Local Revenue							
Plus: Misc Funds Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8691	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)	
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	697,684.64	0.00	697,684.64	35,000.00	0.00	35,000.00	-95.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,631,472.00		5,631,472.00	5,646,109.00		5,646,109.00	0.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER LOCAL REVENUE			1,109,443.29	6,971,156.60	8,080,599.89	401,916.00	6,966,809.00	7,368,725.00	-8.8%
TOTAL, REVENUES			75,973,025.16	15,824,048.41	91,797,073.57	83,402,523.00	14,325,031.00	97,727,554.00	6.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	33,249,209.81	6,310,719.93	39,559,929.74	33,694,783.00	5,885,086.00	39,579,869.00	0.1%
Certificated Pupil Support Salaries		1200	1,364,070.43	2,795,951.77	4,160,022.20	1,499,045.00	2,773,501.00	4,272,546.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,193,823.04	365,163.38	3,558,986.42	3,353,048.00	338,751.00	3,691,799.00	3.7%
Other Certificated Salaries		1900	900,397.55	249,617.00	1,150,014.55	922,061.00	53,038.00	975,099.00	-15.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			38,707,500.83	9,721,452.08	48,428,952.91	39,468,937.00	9,050,376.00	48,519,313.00	0.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	198,721.35	2,775,180.03	2,973,901.38	231,838.00	2,678,689.00	2,910,527.00	-2.1%
Classified Support Salaries		2200	4,270,656.99	1,386,025.08	5,656,682.07	4,408,928.00	1,430,532.00	5,839,460.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	860,142.93	147,537.55	1,007,680.48	871,687.00	152,796.00	1,024,483.00	1.7%
Clerical, Technical and Office Salaries		2400	4,490,302.86	325,562.42	4,815,865.28	4,518,671.00	294,502.00	4,813,173.00	-0.1%
Other Classified Salaries		2900	887,389.86	824,473.04	1,711,862.90	904,559.00	770,761.00	1,675,320.00	-2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			10,707,213.99	5,458,778.12	16,165,992.11	10,935,683.00	5,327,280.00	16,262,963.00	0.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,159,635.95	790,613.96	3,950,249.91	3,321,410.00	755,795.00	4,077,205.00	3.2%
PERS		3201-3202	1,121,204.41	563,460.37	1,684,664.78	1,351,536.00	671,706.00	2,023,242.00	20.1%
OASDI/Medicare/Alternative		3301-3302	1,351,054.69	560,726.73	1,911,781.42	1,395,485.00	540,843.00	1,936,328.00	1.3%
Health and Welfare Benefits		3401-3402	4,969,116.96	2,028,504.09	6,997,621.05	5,202,571.00	2,178,740.00	7,381,311.00	5.5%
Unemployment Insurance		3501-3502	30,967.83	8,111.44	39,079.27	25,795.00	7,444.00	33,239.00	-14.9%
Workers' Compensation		3601-3602	1,146,462.14	356,959.10	1,503,421.24	1,181,528.00	340,402.00	1,521,930.00	1.2%
OPEB, Allocated		3701-3702	116,128.72	6,419.45	122,548.17	1,063,992.00	10,923.00	1,074,915.00	777.1%
OPEB, Active Employees		3751-3752	810,617.85	39,975.39	850,593.24	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	974,338.90	343,618.89	1,317,957.79	990,978.00	352,830.00	1,343,808.00	2.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			13,679,527.45	4,698,389.42	18,377,916.87	14,533,295.00	4,858,683.00	19,391,978.00	5.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	293,726.90	846,741.88	1,140,468.78	260,000.00	348,191.00	608,191.00	-46.7%
Books and Other Reference Materials		4200	31,548.78	22,180.83	53,729.61	200.00	0.00	200.00	-99.6%
Materials and Supplies		4300	1,428,921.21	461,630.65	1,890,551.86	4,497,830.00	1,779,242.00	6,277,072.00	232.0%

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	1,143,777.89	824,289.49	1,968,067.38	189,800.00	30,936.00	220,736.00	-88.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,897,974.78	2,154,842.85	5,052,817.63	4,947,830.00	2,158,369.00	7,106,199.00	40.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	98,131.63	84,535.67	182,667.30	116,294.00	277,547.00	393,841.00	115.6%
Dues and Memberships		5300	18,310.00	0.00	18,310.00	19,079.00	0.00	19,079.00	4.2%
Insurance		5400 - 5450	458,349.13	0.00	458,349.13	527,002.00	0.00	527,002.00	15.0%
Operations and Housekeeping Services		5500	2,602,380.08	0.00	2,602,380.08	2,672,326.00	0.00	2,672,326.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	623,720.27	5,363.63	629,083.90	523,366.00	29,829.00	553,195.00	-12.1%
Transfers of Direct Costs		5710	(391,152.99)	391,152.99	0.00	(137,094.00)	137,094.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(542,115.32)	524.04	(541,591.28)	(519,300.00)	0.00	(519,300.00)	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	861,794.39	2,429,503.87	3,291,298.26	1,158,684.00	1,842,336.00	3,001,020.00	-8.8%
Communications		5900	65,755.69	5,030.03	70,785.72	126,909.00	4,534.00	131,443.00	85.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,795,172.88	2,916,110.23	6,711,283.11	4,487,266.00	2,291,340.00	6,778,606.00	1.0%

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>							
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	7,627.00	5,690.00	13,317.00	0.00	5,690.00	5,690.00	-57.9%
Buildings and Improvements of Buildings	11,471.91	0.00	11,471.91	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	2,712,171.83	258,811.42	2,970,983.25	0.00	0.00	0.00	-100.0%
Equipment Replacement	37,397.82	98,010.00	135,407.82	129,657.00	0.00	129,657.00	-4.2%
<b>TOTAL, CAPITAL OUTLAY</b>	<b>2,768,668.56</b>	<b>362,511.42</b>	<b>3,131,179.98</b>	<b>129,657.00</b>	<b>5,690.00</b>	<b>135,347.00</b>	<b>-95.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	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)	
Debt Service									
Debt Service - Interest		7438	2,104.09	0.00	2,104.09	37,605.00	0.00	37,605.00	1687.2%
Other Debt Service - Principal		7439	667,559.13	0.00	667,559.13	471,841.00	0.00	471,841.00	-29.3%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			669,663.22	0.00	669,663.22	509,446.00	0.00	509,446.00	-23.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(244,872.75)	244,872.75	0.00	(121,229.00)	121,229.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(230,682.63)	0.00	(230,682.63)	(220,869.00)	0.00	(220,869.00)	-4.3%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(475,555.38)	244,872.75	(230,682.63)	(342,098.00)	121,229.00	(220,869.00)	-4.3%
TOTAL EXPENDITURES			72,750,166.33	25,556,956.87	98,307,123.20	74,670,016.00	23,812,967.00	98,482,983.00	0.2%

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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	22,977.41	0.00	22,977.41	32,743.00	0.00	32,743.00	42.5%
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			22,977.41	0.00	22,977.41	32,743.00	0.00	32,743.00	42.5%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	122,371.00	0.00	122,371.00	121,718.00	0.00	121,718.00	-0.5%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			122,371.00	0.00	122,371.00	121,718.00	0.00	121,718.00	-0.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	2,933,259.58	0.00	2,933,259.58	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,933,259.58	0.00	2,933,259.58	0.00	0.00	0.00	-100.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues	(9,002,865.51)	9,002,865.51	0.00	(9,487,936.00)	9,487,936.00	0.00	0.0%
Contributions from Restricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>	(9,002,865.51)	9,002,865.51	0.00	(9,487,936.00)	9,487,936.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>	(6,168,999.52)	9,002,865.51	2,833,865.99	(9,576,911.00)	9,487,936.00	(88,975.00)	-103.1%

# Forms 12 - 63 ~ SACS Other funds Revenue & Expenditures

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	35,857.00	46,485.00	29.6%
3) Other State Revenue		8300-8599	475,871.00	531,023.00	11.6%
4) Other Local Revenue		8600-8799	16,466.85	248.00	-98.5%
5) TOTAL, REVENUES			528,194.85	577,756.00	9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	255,039.22	260,573.00	2.2%
2) Classified Salaries		2000-2999	158,235.66	151,852.00	-4.0%
3) Employee Benefits		3000-3999	106,174.42	114,929.00	8.2%
4) Books and Supplies		4000-4999	7,106.09	17,631.00	148.1%
5) Services and Other Operating Expenditures		5000-5999	11,591.21	11,972.00	3.3%
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	20,008.87	20,551.00	2.7%
9) TOTAL, EXPENDITURES			558,155.47	577,508.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,960.62)	248.00	-100.8%
<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>			(29,960.62)	248.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,273.29	6,312.67	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,273.29	6,312.67	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,273.29	6,312.67	-82.6%
2) Ending Balance, June 30 (E + F1e)			6,312.67	6,560.67	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,312.67	6,560.67	3.9%
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	21,757.45		
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	13,728.39		
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			35,485.84		
<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	8,984.56		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	20,188.61		
4) Current Loans					
		9640			
5) Unearned Revenue					
		9650	0.00		
6) TOTAL, LIABILITIES			29,173.17		
<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)			6,312.67		

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	35,857.00	46,485.00	29.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>35,857.00</b>	<b>46,485.00</b>	<b>29.6%</b>
<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	473,371.00	528,523.00	11.7%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>475,871.00</b>	<b>531,023.00</b>	<b>11.6%</b>
<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	282.00	248.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	16,184.85	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,466.85</b>	<b>248.00</b>	<b>-98.5%</b>
<b>TOTAL, REVENUES</b>			<b>528,194.85</b>	<b>577,756.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	173,563.30	177,875.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,475.92	82,698.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>255,039.22</b>	<b>260,573.00</b>	<b>2.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	123,913.37	117,070.00	-5.5%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,234.97	34,782.00	1.6%
Other Classified Salaries		2900	87.32	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>158,235.66</b>	<b>151,852.00</b>	<b>-4.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,979.03	21,630.00	3.1%
PERS		3201-3202	5,584.66	10,324.00	84.9%
OASDI/Medicare/Alternative		3301-3302	15,675.60	15,542.00	-0.9%
Health and Welfare Benefits		3401-3402	50,952.04	54,477.00	6.9%
Unemployment Insurance		3501-3502	208.31	207.00	-0.6%
Workers' Compensation		3601-3602	9,536.68	9,511.00	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,238.10	3,238.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,174.42</b>	<b>114,929.00</b>	<b>8.2%</b>
<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	7,106.09	17,631.00	148.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,106.09</b>	<b>17,631.00</b>	<b>148.1%</b>

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	340.00	4,000.00	1076.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,767.25	1,835.00	3.8%
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	4,112.96	4,250.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	5,075.00	1,760.00	-65.3%
Communications		5900	296.00	127.00	-57.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,591.21</b>	<b>11,972.00</b>	<b>3.3%</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>					
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	20,008.87	20,551.00	2.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>20,008.87</b>	<b>20,551.00</b>	<b>2.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>558,155.47</b>	<b>577,508.00</b>	<b>3.5%</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	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	35,857.00	46,485.00	29.6%
3) Other State Revenue		8300-8599	475,871.00	531,023.00	11.6%
4) Other Local Revenue		8600-8799	16,466.85	248.00	-98.5%
5) TOTAL, REVENUES			528,194.85	577,756.00	9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		387,525.31	402,626.00	3.9%
2) Instruction - Related Services	2000-2999		148,615.74	152,427.00	2.6%
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		1,767.25	1,835.00	3.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,008.87	20,551.00	2.7%
8) Plant Services	8000-8999		238.30	69.00	-71.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			558,155.47	577,508.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(29,960.62)	248.00	-100.8%
<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>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,857.00	46,485.00	29.6%
3) Other State Revenue		8300-8599	475,871.00	531,023.00	11.6%
4) Other Local Revenue		8600-8799	16,466.85	248.00	-98.5%
5) TOTAL, REVENUES			528,194.85	577,756.00	9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	255,039.22	260,573.00	2.2%
2) Classified Salaries		2000-2999	158,235.66	151,852.00	-4.0%
3) Employee Benefits		3000-3999	106,174.42	114,929.00	8.2%
4) Books and Supplies		4000-4999	7,106.09	17,631.00	148.1%
5) Services and Other Operating Expenditures		5000-5999	11,591.21	11,972.00	3.3%
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	20,008.87	20,551.00	2.7%
9) TOTAL, EXPENDITURES			558,155.47	577,508.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,960.62)	248.00	-100.8%
<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>			(29,960.62)	248.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,273.29	6,312.67	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,273.29	6,312.67	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,273.29	6,312.67	-82.6%
2) Ending Balance, June 30 (E + F1e)			6,312.67	6,560.67	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,312.67	6,560.67	3.9%
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	21,757.45		
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	13,728.39		
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			35,485.84		
<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	8,984.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,188.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			29,173.17		
<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)			6,312.67		

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	35,857.00	46,485.00	29.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>35,857.00</b>	<b>46,485.00</b>	<b>29.6%</b>
<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	473,371.00	528,523.00	11.7%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>475,871.00</b>	<b>531,023.00</b>	<b>11.6%</b>
<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	282.00	248.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	16,184.85	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,466.85</b>	<b>248.00</b>	<b>-98.5%</b>
<b>TOTAL, REVENUES</b>			<b>528,194.85</b>	<b>577,756.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	173,563.30	177,875.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,475.92	82,698.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>255,039.22</b>	<b>260,573.00</b>	<b>2.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	123,913.37	117,070.00	-5.5%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,234.97	34,782.00	1.6%
Other Classified Salaries		2900	87.32	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>158,235.66</b>	<b>151,852.00</b>	<b>-4.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,979.03	21,630.00	3.1%
PERS		3201-3202	5,584.66	10,324.00	84.9%
OASDI/Medicare/Alternative		3301-3302	15,875.60	15,542.00	-0.9%
Health and Welfare Benefits		3401-3402	50,952.04	54,477.00	6.9%
Unemployment Insurance		3501-3502	208.31	207.00	-0.6%
Workers' Compensation		3601-3602	9,536.68	9,511.00	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,238.10	3,238.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,174.42</b>	<b>114,929.00</b>	<b>8.2%</b>
<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	7,106.09	17,631.00	148.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,106.09</b>	<b>17,631.00</b>	<b>148.1%</b>

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	340.00	4,000.00	1076.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,767.25	1,835.00	3.8%
Operations and Housekeeping Services		5600	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	4,112.96	4,250.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	5,075.00	1,760.00	-65.3%
Communications		5900	296.00	127.00	-57.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,591.21</b>	<b>11,972.00</b>	<b>3.3%</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>					
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	20,008.87	20,551.00	2.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>20,008.87</b>	<b>20,551.00</b>	<b>2.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>558,155.47</b>	<b>577,508.00</b>	<b>3.5%</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	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	35,857.00	46,485.00	29.6%
3) Other State Revenue		8300-8599	475,871.00	531,023.00	11.6%
4) Other Local Revenue		8600-8799	16,466.85	248.00	-98.5%
5) TOTAL, REVENUES			528,194.85	577,756.00	9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		387,525.31	402,626.00	3.9%
2) Instruction - Related Services	2000-2999		148,615.74	152,427.00	2.6%
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		1,767.25	1,835.00	3.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,008.87	20,551.00	2.7%
8) Plant Services	8000-8999		238.30	69.00	-71.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			558,155.47	577,508.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(29,960.62)	248.00	-100.8%
<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>			(29,960.62)	248.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,273.29	6,312.67	-82.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,273.29	6,312.67	-82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,273.29	6,312.67	-82.6%
2) Ending Balance, June 30 (E + F1e)			6,312.67	6,560.67	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			6,312.67	6,560.67	3.9%
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%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
6130	Child Development: Center-Based Reserve Account	6,312.67	6,560.67
Total, Restricted Balance		<u>6,312.67</u>	<u>6,560.67</u>

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	4,619,284.87	4,870,188.00	5.4%
3) Other State Revenue		8300-8599	315,776.80	343,416.00	8.8%
4) Other Local Revenue		8600-8799	1,057,545.62	776,547.00	-26.6%
5) TOTAL, REVENUES			5,992,607.29	5,990,151.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,971,914.44	2,002,057.00	1.5%
3) Employee Benefits		3000-3999	872,383.49	930,348.00	6.6%
4) Books and Supplies		4000-4999	2,444,080.62	2,721,293.00	11.3%
5) Services and Other Operating Expenditures		5000-5999	(2,278.44)	(345.00)	-84.9%
6) Capital Outlay		6000-6999	31,028.33	25,000.00	-19.4%
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	210,673.76	200,318.00	-4.9%
9) TOTAL, EXPENDITURES			5,527,802.20	5,878,671.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			464,805.09	111,480.00	-76.0%
<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>			464,805.09	111,480.00	-76.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,135.92	1,259,941.01	58.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,135.92	1,259,941.01	58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,135.92	1,259,941.01	58.5%
2) Ending Balance, June 30 (E + F1e)			1,259,941.01	1,371,421.01	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	55,253.86	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	1,204,687.15	1,371,421.01	13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	795,658.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9.25		
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	876,904.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,241.50		
6) Stores		9320	55,253.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,732,067.28		
<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	67,071.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	253,923.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	151,130.96		
6) TOTAL, LIABILITIES			472,126.27		
<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)			1,259,941.01		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,619,284.87	4,870,188.00	5.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,619,284.87</b>	<b>4,870,188.00</b>	<b>5.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	315,776.80	343,416.00	8.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>315,776.80</b>	<b>343,416.00</b>	<b>8.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,055,417.63	775,000.00	-26.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,127.99	1,547.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,057,545.62</b>	<b>776,547.00</b>	<b>-26.6%</b>
<b>TOTAL, REVENUES</b>			<b>5,992,607.29</b>	<b>5,990,151.00</b>	<b>0.0%</b>



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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,828,084.41	1,851,673.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	109,328.94	111,022.00	1.5%
Clerical, Technical and Office Salaries		2400	34,501.09	39,362.00	14.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,971,914.44</b>	<b>2,002,057.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	195,357.77	227,435.00	16.4%
OASDI/Medicare/Alternative		3301-3302	152,783.65	158,772.00	3.9%
Health and Welfare Benefits		3401-3402	334,660.68	357,983.00	7.0%
Unemployment Insurance		3501-3502	1,039.05	1,052.00	1.2%
Workers' Compensation		3601-3602	47,742.05	48,033.00	0.6%
OPEB, Allocated		3701-3702	3,741.88	39,795.00	963.5%
OPEB, Active Employees		3751-3752	38,439.66	0.00	-100.0%
Other Employee Benefits		3901-3902	98,618.75	97,278.00	-1.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>872,383.49</b>	<b>930,348.00</b>	<b>6.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	154,224.25	156,293.00	1.3%
Noncapitalized Equipment		4400	100,705.74	45,000.00	-55.3%
Food		4700	2,189,150.63	2,520,000.00	15.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,444,080.62</b>	<b>2,721,293.00</b>	<b>11.3%</b>

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	1,065.19	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,984.09	7,573.00	26.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,926.22	4,000.00	1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,108.71)	(50,673.00)	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	40,854.77	38,755.00	-5.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(2,278.44)</b>	<b>(345.00)</b>	<b>-84.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	31,028.33	25,000.00	-19.4%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>31,028.33</b>	<b>25,000.00</b>	<b>-19.4%</b>
<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%
<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	210,673.76	200,318.00	-4.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>210,673.76</b>	<b>200,318.00</b>	<b>-4.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,527,802.20</b>	<b>5,878,671.00</b>	<b>6.3%</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		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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)			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	4,619,284.87	4,870,188.00	5.4%
3) Other State Revenue		8300-8599	315,776.80	343,416.00	8.8%
4) Other Local Revenue		8600-8799	1,057,545.62	776,547.00	-26.6%
5) TOTAL, REVENUES			5,992,607.29	5,990,151.00	0.0%
<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		5,301,093.03	5,653,871.00	6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,035.41	24,482.00	52.7%
7) General Administration	7000-7999		210,673.76	200,318.00	-4.9%
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			5,527,802.20	5,878,671.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			464,805.09	111,480.00	-76.0%
<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>			464,805.09	111,480.00	-76.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,135.92	1,259,941.01	58.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,135.92	1,259,941.01	58.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,135.92	1,259,941.01	58.5%
2) Ending Balance, June 30 (E + F1e)			1,259,941.01	1,371,421.01	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	55,253.86	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,204,687.15	1,371,421.01	13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	1,084,996.43	1,251,212.29
9010	Other Restricted Local	119,690.72	120,208.72
Total, Restricted Balance		<u>1,204,687.15</u>	<u>1,371,421.01</u>

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	3,570.80	3,175.00	-11.1%
5) TOTAL, REVENUES			3,570.80	3,175.00	-11.1%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,570.80	3,175.00	-11.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	122,371.00	121,718.00	-0.5%
b) Transfers Out		7600-7629	22,977.41	32,743.00	42.5%
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			99,393.59	88,975.00	-10.5%

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>			102,964.39	92,150.00	-10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,056,374.81	1,159,339.20	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,374.81	1,159,339.20	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,374.81	1,159,339.20	9.7%
2) Ending Balance, June 30 (E + F1e)			1,159,339.20	1,251,489.20	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,159,339.20	1,251,489.20	7.9%
Option Out Funds	0000	9780	1,159,339.20		
Option Out Funds	0000	9780		1,251,489.20	
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	1,058,903.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,042.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	122,371.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,182,316.61		
<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	22,977.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,977.41		
<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)			1,159,339.20		

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	3,570.80	3,175.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,570.80</b>	<b>3,175.00</b>	<b>-11.1%</b>
<b>TOTAL, REVENUES</b>			<b>3,570.80</b>	<b>3,175.00</b>	<b>-11.1%</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/CSSF		8912	122,371.00	121,718.00	-0.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>122,371.00</b>	<b>121,718.00</b>	<b>-0.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	22,977.41	32,743.00	42.5%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>22,977.41</b>	<b>32,743.00</b>	<b>42.5%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>99,393.59</b>	<b>88,975.00</b>	<b>-10.5%</b>

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	3,570.80	3,175.00	-11.1%
5) TOTAL, REVENUES			3,570.80	3,175.00	-11.1%
<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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,570.80	3,175.00	-11.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	122,371.00	121,718.00	0.0%
b) Transfers Out		7600-7629	22,977.41	32,743.00	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			99,393.59	88,975.00	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>			102,964.39	92,150.00	-10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,056,374.81	1,159,339.20	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,374.81	1,159,339.20	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,056,374.81	1,159,339.20	9.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,159,339.20	1,251,489.20	7.9%
Option Out Funds	0000	9780	1,159,339.20		
Option Out Funds	0000	9780		1,251,489.20	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217.95	0.00	-100.0%
5) TOTAL, REVENUES			217.95	0.00	-100.0%
<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	4,860.00	0.00	-100.0%
6) Capital Outlay		6000-6999	202,208.40	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			207,068.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(206,850.45)	0.00	-100.0%
<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>			(206,850.45)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,982.80	9,132.35	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,982.80	9,132.35	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,982.80	9,132.35	-95.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,132.35	9,132.35	0.0%
Prop M - Modernization	0000	9780	9,132.35		
Prop M - Modernization	0000	9780		9,132.35	
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	9,105.06		
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	27.29		
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			9,132.35		
<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)			9,132.35		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
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 Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	217.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			217.95	0.00	-100.0%
<b>TOTAL, REVENUES</b>			217.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,860.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,860.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,885.26	0.00	-100.0%
Buildings and Improvements of Buildings		6200	193,323.14	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>202,208.40</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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>207,068.40</b>	<b>0.00</b>	<b>-100.0%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			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	217.95	0.00	-100.0%
5) TOTAL, REVENUES			217.95	0.00	-100.0%
<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		207,068.40	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			207,068.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(206,850.45)	0.00	-100.0%
<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>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	217.95	0.00	-100.0%
5) TOTAL, REVENUES			217.95	0.00	-100.0%
<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	4,860.00	0.00	-100.0%
6) Capital Outlay		6000-6999	202,208.40	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			207,068.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(206,850.45)	0.00	-100.0%
<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>			(206,850.45)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,982.80	9,132.35	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,982.80	9,132.35	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,982.80	9,132.35	-95.8%
2) Ending Balance, June 30 (E + F1e)			9,132.35	9,132.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,132.35	9,132.35	0.0%
Prop M - Modernization	0000	9780	9,132.35		
Prop M - Modernization	0000	9780		9,132.35	
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	9,105.06		
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	27.29		
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			9,132.35		
<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)			9,132.35		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	217.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>217.95</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>217.95</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,860.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,860.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,885.26	0.00	-100.0%
Buildings and Improvements of Buildings		6200	193,323.14	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>202,208.40</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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>207,068.40</b>	<b>0.00</b>	<b>-100.0%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217.95	0.00	-100.0%
5) TOTAL, REVENUES			217.95	0.00	-100.0%
<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		207,068.40	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			207,068.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(206,850.45)	0.00	-100.0%
<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>			(206,850.45)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,982.80	9,132.35	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,982.80	9,132.35	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,982.80	9,132.35	-95.8%
2) Ending Balance, June 30 (E + F1e)			9,132.35	9,132.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,132.35	9,132.35	0.0%
Prop M - Modernization	0000	9780	9,132.35		
Prop M - Modernization	0000	9780		9,132.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

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	369,656.64	288,500.00	-22.0%
5) TOTAL, REVENUES			369,656.64	288,500.00	-22.0%
<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	26,559.45	8,610.00	-67.6%
6) Capital Outlay		6000-6999	74,547.05	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			101,106.50	8,610.00	-91.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			268,550.14	279,890.00	4.2%
<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>			268,550.14	279,890.00	4.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,906.43	734,456.57	57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,906.43	734,456.57	57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,906.43	734,456.57	57.6%
2) Ending Balance, June 30 (E + F1e)			734,456.57	1,014,346.57	38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	734,456.57	1,014,346.57	38.1%
Developer Fees - Capital Projects	0000	9780	734,456.57		
Developer Fees - Capital Projects	0000	9780		1,014,346.57	
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	745,532.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,133.24		
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			749,665.36		
<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	4,280.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,928.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,208.79		
<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)			734,456.57		

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	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	1,906.38	1,500.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	367,750.26	287,000.00	-22.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			369,656.64	288,500.00	-22.0%
<b>TOTAL, REVENUES</b>			369,656.64	288,500.00	-22.0%

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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
OASD/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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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 EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,928.79	8,610.00	-21.2%
Professional/Consulting Services and Operating Expenditures		5800	15,630.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,559.45</b>	<b>8,610.00</b>	<b>-67.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	74,547.05	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>74,547.05</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>TOTAL, EXPENDITURES</b>			<b>101,106.50</b>	<b>8,610.00</b>	<b>-91.5%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	369,656.64	288,500.00	-22.0%
5) TOTAL, REVENUES			369,656.64	288,500.00	-22.0%
<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		10,928.79	8,610.00	-21.2%
8) Plant Services	8000-8999		90,177.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			101,106.50	8,610.00	-91.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			268,550.14	279,890.00	4.2%
<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>			268,550.14	279,890.00	4.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,906.43	734,456.57	57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,906.43	734,456.57	57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,906.43	734,456.57	57.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	734,456.57	1,014,346.57	38.1%
Developer Fees - Capital Projects	0000	9780	734,456.57		
Developer Fees - Capital Projects	0000	9780		1,014,346.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Unaudited Actuals</u>	<u>2014-15 Budget</u>
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	369,656.64	288,500.00	-22.0%
5) TOTAL, REVENUES			369,656.64	288,500.00	-22.0%
<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	26,559.45	8,610.00	-67.6%
6) Capital Outlay		6000-6999	74,547.05	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			101,106.50	8,610.00	-91.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			268,550.14	279,890.00	4.2%
<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>			268,550.14	279,890.00	4.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,906.43	734,456.57	57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,906.43	734,456.57	57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,906.43	734,456.57	57.6%
2) Ending Balance, June 30 (E + F1e)			734,456.57	1,014,346.57	38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	734,456.57	1,014,346.57	38.1%
Developer Fees - Capital Projects	0000	9780	734,456.57		
Developer Fees - Capital Projects	0000	9780		1,014,346.57	
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	745,532.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,133.24		
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			749,665.36		
<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	4,280.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,928.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,208.79		
<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)			734,456.57		

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	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	1,906.38	1,500.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	367,750.26	287,000.00	-22.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>369,656.64</b>	<b>288,500.00</b>	<b>-22.0%</b>
<b>TOTAL, REVENUES</b>			<b>369,656.64</b>	<b>288,500.00</b>	<b>-22.0%</b>



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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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 EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,928.79	8,610.00	-21.2%
Professional/Consulting Services and Operating Expenditures		5800	15,630.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,559.45</b>	<b>8,610.00</b>	<b>-67.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	74,547.05	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>74,547.05</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>TOTAL, EXPENDITURES</b>			<b>101,106.50</b>	<b>8,610.00</b>	<b>-91.5%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	369,656.64	288,500.00	-22.0%
5) TOTAL, REVENUES			369,656.64	288,500.00	-22.0%
<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		10,928.79	8,610.00	-21.2%
8) Plant Services	8000-8999		90,177.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			101,106.50	8,610.00	-91.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			268,550.14	279,890.00	4.2%
<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>			268,550.14	279,890.00	4.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,906.43	734,456.57	57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,906.43	734,456.57	57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,906.43	734,456.57	57.6%
2) Ending Balance, June 30 (E + F1e)			734,456.57	1,014,346.57	38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	734,456.57	1,014,346.57	38.1%
Developer Fees - Capital Projects	0000	9780	734,456.57		
Developer Fees - Capital Projects	0000	9780		1,014,346.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86.99	80.00	-8.0%
5) TOTAL, REVENUES			86.99	80.00	-8.0%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			86.99	80.00	-8.0%
<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>			86.99	80.00	-8.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,181.11	25,268.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,181.11	25,268.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,181.11	25,268.10	0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,268.10	25,348.10	0.3%
Special Reserve for Capital Outlay	0000	9780	25,268.10		
Special Reserve for Capital Outlay	0000	9780		25,348.10	
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	25,243.26		
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	24.84		
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			25,268.10		
<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)			25,268.10		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	86.99	80.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>86.99</b>	<b>80.00</b>	<b>-8.0%</b>
<b>TOTAL, REVENUES</b>			<b>86.99</b>	<b>80.00</b>	<b>-8.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<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>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<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	86.99	80.00	-8.0%
5) TOTAL, REVENUES			86.99	80.00	-8.0%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			86.99	80.00	-8.0%
<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>			86.99	80.00	-8.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,181.11	25,268.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,181.11	25,268.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,181.11	25,268.10	0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,268.10	25,348.10	0.3%
Special Reserve for Capital Outlay	0000	9780	25,268.10		
Special Reserve for Capital Outlay	0000	9780		25,348.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,698.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,069,002.00	2,688,412.00	-12.4%
5) TOTAL, REVENUES			3,109,700.00	2,688,412.00	-13.5%
<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	2,952,688.00	2,862,974.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,952,688.00	2,862,974.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			157,012.00	(174,562.00)	-211.2%
<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>			157,012.00	(174,562.00)	-211.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,958,046.00	3,115,058.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,958,046.00	3,115,058.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,958,046.00	3,115,058.00	5.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,115,058.00	2,940,496.00	-5.6%
Debt Service	0000	9780	3,115,058.00		
Debt Service	0000	9780		2,940,496.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,115,058.00		
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			3,115,058.00		
<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)			3,115,058.00		

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	40,698.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			40,698.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,952,403.00	2,640,703.00	-10.6%
Unsecured Roll		8612	49,448.00	47,709.00	-3.5%
Prior Years' Taxes		8613	25,593.00	0.00	-100.0%
Supplemental Taxes		8614	35,601.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(402.00)	0.00	-100.0%
Interest		8660	6,038.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	321.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,069,002.00	2,688,412.00	-12.4%
<b>TOTAL, REVENUES</b>			3,109,700.00	2,688,412.00	-13.5%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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	1,890,000.00	2,390,000.00	26.5%
Bond Interest and Other Service Charges		7434	1,062,688.00	472,974.00	-55.5%
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>2,952,688.00</b>	<b>2,862,974.00</b>	<b>-3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,952,688.00</b>	<b>2,862,974.00</b>	<b>-3.0%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	40,698.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,069,002.00	2,688,412.00	-12.4%
5) TOTAL, REVENUES			3,109,700.00	2,688,412.00	-13.5%
<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	2,952,688.00	2,862,974.00	-3.0%
10) TOTAL, EXPENDITURES			2,952,688.00	2,862,974.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			157,012.00	(174,562.00)	-211.2%
<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%



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

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>			157,012.00	(174,562.00)	-211.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,958,046.00	3,115,058.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,958,046.00	3,115,058.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,958,046.00	3,115,058.00	5.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,115,058.00	2,940,496.00	-5.6%
Debt Service	0000	9780	3,115,058.00		
Debt Service	0000	9780		2,940,496.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,779,372.86	3,682,926.00	-2.6%
5) TOTAL, REVENUES			3,779,372.86	3,682,926.00	-2.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	217,150.39	217,812.00	0.3%
2) Classified Salaries		2000-2999	2,128,844.46	2,065,907.00	-3.0%
3) Employee Benefits		3000-3999	612,098.15	645,034.00	5.4%
4) Books and Supplies		4000-4999	73,513.52	43,698.00	-40.6%
5) Services and Other Operating Expenses		5000-5999	688,572.31	652,255.00	-5.3%
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			3,720,178.83	3,624,706.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			59,194.03	58,220.00	-1.6%
<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>			59,194.03	58,220.00	-1.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	197,824.61	257,018.64	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,824.61	257,018.64	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			197,824.61	257,018.64	29.9%
2) Ending Net Position, June 30 (E + F1e)			257,018.64	315,238.64	22.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	257,018.64	315,238.64	22.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	888,550.79		
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	908.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	36,113.03		
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			925,571.95		
<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	164,400.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	504,153.00		
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			668,553.31		
<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)			257,018.64		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,754.78	2,415.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,771,637.08	3,680,511.00	-2.4%
Other Local Revenue					
All Other Local Revenue		8699	4,981.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,779,372.86</b>	<b>3,682,926.00</b>	<b>-2.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,779,372.86</b>	<b>3,682,926.00</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	71,473.66	74,098.00	3.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	145,676.73	143,714.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>217,150.39</b>	<b>217,812.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	80,715.64	70,372.00	-12.8%
Classified Support Salaries		2200	3,358.93	3,076.00	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	170,222.89	181,300.00	6.5%
Clerical, Technical and Office Salaries		2400	251,215.17	250,721.00	-0.2%
Other Classified Salaries		2900	1,623,331.83	1,560,438.00	-3.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,128,844.46</b>	<b>2,065,907.00</b>	<b>-3.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	17,802.22	21,631.00	21.5%
PERS		3201-3202	145,733.95	222,276.00	52.5%
OASDI/Medicare/Alternative		3301-3302	166,901.17	106,119.00	-36.4%
Health and Welfare Benefits		3401-3402	166,093.22	179,011.00	7.8%
Unemployment Insurance		3501-3502	1,188.04	1,160.00	-2.4%
Workers' Compensation		3601-3602	54,284.87	53,085.00	-2.2%
OPEB, Allocated		3701-3702	4,441.42	25,888.00	482.9%
OPEB, Active Employees		3751-3752	21,667.88	0.00	-100.0%
Other Employee Benefits		3901-3902	33,985.38	35,864.00	5.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>612,098.15</b>	<b>645,034.00</b>	<b>5.4%</b>
<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	49,414.49	35,009.00	-29.2%
Noncapitalized Equipment		4400	24,099.03	8,689.00	-63.9%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,513.52</b>	<b>43,698.00</b>	<b>-40.6%</b>



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	4,359.46	6,946.00	59.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	9,978.44	9,363.00	-6.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,241.20	4,632.00	273.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	580,658.24	557,113.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	88,719.09	72,889.00	-17.8%
Communications		5900	3,615.88	1,312.00	-63.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>688,572.31</b>	<b>652,255.00</b>	<b>-5.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,720,178.83</b>	<b>3,624,706.00</b>	<b>-2.6%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	3,779,372.86	3,682,926.00	-2.6%
5) TOTAL, REVENUES			3,779,372.86	3,682,926.00	-2.6%
<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		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		3,720,178.83	3,624,706.00	-2.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,720,178.83	3,624,706.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			59,194.03	58,220.00	-1.6%
<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>			59,194.03	58,220.00	-1.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	197,824.61	257,018.64	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,824.61	257,018.64	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			197,824.61	257,018.64	29.9%
2) Ending Net Position, June 30 (E + F1e)			257,018.64	315,238.64	22.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	257,018.64	315,238.64	22.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Form A ~ Average Daily Attendance

Form ASSET ~ Schedule of Capital Assets

Form CAT ~ Schedule of Categorical Program Reconciliation

Form CEA ~ Current Exp. Formula/Min Classroom Comp

Form DEBT ~ Schedule of Long-Term Liabilities

Form GANN ~ District Appropriations Limit Calculations

Form ICR ~ Indirect Cost Rate Worksheet

Form L ~ Lottery Report

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)	11,562.49	11,554.27	11,562.49	11,535.07	11,535.07	11,562.49
<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>	11,562.49	11,554.27	11,562.49	11,535.07	11,535.07	11,562.49
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	2.56	2.71	2.56	2.56	2.56	2.56
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 A5a through A5e)</b>	2.56	2.71	2.56	2.56	2.56	2.56
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	11,565.05	11,556.98	11,565.05	11,537.63	11,537.63	11,565.05
<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.						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2013-14 Unaudited Actuals  
Schedule of Capital Assets

37 68197 0000000  
Form ASSET

La Mesa-Spring Valley  
San Diego County

	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	16,201,920.00		16,201,920.00			16,201,920.00
Work in Progress	586,772.00		586,772.00	360,562.00	536,458.00	410,876.00
Total capital assets not being depreciated	16,788,692.00	0.00	16,788,692.00	360,562.00	536,458.00	16,612,796.00
Capital assets being depreciated:						
Land Improvements	5,451,520.00		5,451,520.00	175,002.00		5,626,522.00
Buildings	98,541,206.00		98,541,206.00	545,996.00		99,087,202.00
Equipment	8,908,451.00		8,908,451.00	2,893,862.00		11,802,313.00
Total capital assets being depreciated	112,901,177.00	0.00	112,901,177.00	3,614,860.00	0.00	116,516,037.00
Accumulated Depreciation for:						
Land Improvements	(2,683,870.00)		(2,683,870.00)	(138,322.00)		(2,822,192.00)
Buildings	(45,262,862.00)		(45,262,862.00)	(3,521,198.00)		(48,784,060.00)
Equipment	(6,294,846.00)		(6,294,846.00)	(845,190.00)		(6,940,036.00)
Total accumulated depreciation	(54,241,578.00)	0.00	(54,241,578.00)	(4,304,710.00)	0.00	(58,546,288.00)
Total capital assets being depreciated, net	58,659,599.00	0.00	58,659,599.00	(689,850.00)	0.00	57,969,749.00
Governmental activity capital assets, net	75,448,291.00	0.00	75,448,291.00	(329,288.00)	536,458.00	74,582,545.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment						
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

FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title 1	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA
FEDERAL CATALOG NUMBER	84.01	84,027	84,173	84,027	84,027	84,027	84,173	84,027	84,173	84,027	84,173	84,181
RESOURCE CODE	3010	3310	3315	3320	3327	3320	3345	3320	3345	3327	3345	3385
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182	8182	8182	8182	8182	8285
LOCAL DESCRIPTION (if any)	Title I	SE IDEA B	SE PS NON RISK	SE IDEA PS RISK	SE MNTL HLTH	SE IDEA PS SD	SE IDEA PS SD	SE MNTL HLTH	SE IDEA PS SD	SE IDEA PS SD	SE IDEA PS SD	SE IDEA Enr Inter
1. Prior Year Carryover	253,233.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,997,250.00	1,952,264.00	168,322.00	267,580.00	12,076.00	1,150.00	1,150.00	12,076.00	1,150.00	1,150.00	1,150.00	50,293.00
b. Transferability (NCLB)												
c. Other Adjustments												
d. Adj Curr Yr Award												
(sum lines 2a, 2b, & 2c)												
3. Required Matching Funds/Other	1,997,250.00	1,952,264.00	168,322.00	267,580.00	12,076.00	1,150.00	1,150.00	12,076.00	1,150.00	1,150.00	1,150.00	50,293.00
4. Total Available Award	2,250,483.44	1,952,264.00	168,322.00	267,580.00	12,076.00	1,150.00	1,150.00	12,076.00	1,150.00	1,150.00	1,150.00	50,293.00
(sum lines 1, 2d, & 3)												
<b>REVENUES</b>												
5. Unearned Revenue Deferred from Prior Year	253,233.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,667,406.00	1,952,264.00	168,322.00	267,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,135.00
7. Contributed Matching Funds												
8. Total Available (sum lines 5, 6, & 7)	1,920,639.44	1,952,264.00	168,322.00	267,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,135.00
<b>EXPENDITURES</b>												
9. Donor-Authorized Expenditures	2,087,976.98	1,952,264.00	168,322.00	267,580.00	12,076.00	1,150.00	1,150.00	12,076.00	1,150.00	1,150.00	1,150.00	50,293.00
10. Non Donor-Authorized Expenditures												
11. Total Expenditures (lines 9 & 10)	2,087,976.98	1,952,264.00	168,322.00	267,580.00	12,076.00	1,150.00	1,150.00	12,076.00	1,150.00	1,150.00	1,150.00	50,293.00
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)	(167,337.54)	0.00	0.00	0.00	(12,076.00)	0.00	(1,150.00)	(12,076.00)	(1,150.00)	(1,150.00)	(1,150.00)	(37,158.00)
a. Unearned Revenue												
b. Accounts Payable	167,337.54											
c. Accounts Receivable												
14. Unused Grant Award Calculation (line 4 minus line 9)	162,506.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here												
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,087,976.98	1,952,264.00	168,322.00	267,580.00	12,076.00	1,150.00	1,150.00	12,076.00	1,150.00	1,150.00	1,150.00	50,293.00

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

FEDERAL PROGRAM NAME	NCLB Title II Pt A	NCLB Title III	NCLB TITLE III LEP	Child Dev Ctr	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.365	84.365	93.596	
RESOURCE CODE	4035	4201	4203	5025	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Tchr Quality	Immigrant Ed	LEP	F12 Fed CC	
<b>AWARD</b>					
1. Prior Year Carryover	48,107.01	0.00	33,441.63	0.00	334,782.08
2. a. Current Year Award	498,130.00	30,609.00	251,563.00	35,857.00	5,265,094.00
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	498,130.00	30,609.00	251,563.00	35,857.00	5,265,094.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	546,237.01	30,609.00	285,004.63	35,857.00	5,599,876.08
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	48,107.01	0.00			301,340.45
6. Cash Received in Current Year	467,122.00	30,609.00	121,184.63	31,982.00	4,719,604.63
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	515,229.01	30,609.00	121,184.63	31,982.00	5,020,945.08
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	511,451.91	28,254.81	285,004.63	35,857.00	5,400,230.33
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	511,451.91	28,254.81	285,004.63	35,857.00	5,400,230.33
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)	3,777.10	2,354.19	(163,820.00)	(3,875.00)	(379,285.25)
a. Unearned Revenue	3,777.10	2,354.19			6,131.29
b. Accounts Payable					0.00
c. Accounts Receivable			163,820.00	3,875.00	385,416.54
14. Unused Grant Award Calculation (line 4 minus line 9)	34,785.10	2,354.19	0.00	0.00	199,645.75
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	511,451.91	28,254.81	285,004.63	35,857.00	5,400,230.33

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Pre K & Family Lit	Child Dev St Preschl	Spec Ed Workability	Common Core	TOTAL
RESOURCE CODE	6052	6105	6520	7405	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	F12 Pre K Lit	F12 CDC St Preschl	Workability	Common Core	
<b>AWARD</b>					
1. Prior Year Carryover	0.00	0.00	0.00	2,425,619.00	2,425,619.00
2. a. Current Year Award	2,500.00	516,483.47	15,462.00	0.00	534,445.47
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,500.00	516,483.47	15,462.00	0.00	534,445.47
3. Required Matching Funds/Other (sum lines 2a & 2b)				0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	516,483.47	15,462.00	2,425,619.00	2,960,064.47
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	1,276.00			0.00	1,276.00
6. Cash Received in Current Year		507,932.28	5,636.17	2,425,619.00	2,939,187.45
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	1,276.00	507,932.28	5,636.17	2,425,619.00	2,940,463.45
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	2,500.00	516,483.47	15,462.00	757,792.49	1,292,237.96
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	2,500.00	516,483.47	15,462.00	757,792.49	1,292,237.96
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,224.00)	(8,551.19)	(9,825.83)	1,667,826.51	1,648,225.49
a. Unearned Revenue				1,667,826.51	1,667,826.51
b. Accounts Payable	1,224.00	8,551.19	9,825.83		0.00
c. Accounts Receivable					19,601.02
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	1,667,826.51	1,667,826.51
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,500.00	516,483.47	15,462.00	757,792.49	1,292,237.96

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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

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

FEDERAL PROGRAM NAME	Child Nutrition	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER		5640	
RESOURCE CODE	5310-8660	8290	
REVENUE OBJECT	8220/8520/8634		
LOCAL DESCRIPTION (if any)	F13 CN	Medi-Cal Billing	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	727,123.90	346,026.36	1,073,150.26
2. a. Current Year Award	5,924,893.18	183,959.88	6,108,853.06
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,924,893.18	183,959.88	6,108,853.06
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,652,017.08	529,986.24	7,182,003.32
<b>REVENUES</b>			
5. Cash Received in Current Year	5,056,715.57	183,959.88	5,240,675.45
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	868,177.61	0.00	868,177.61
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	868,177.61	0.00	868,177.61
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	5,924,893.18	183,959.88	6,108,853.06
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	5,511,766.79	494,789.60	6,006,556.39
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	5,511,766.79	494,789.60	6,006,556.39
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	1,140,250.29	35,196.64	1,175,446.93

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

STATE PROGRAM NAME	UR Lottery	Ed Protection Act	Child Dev	Calif Clean Energy	Res Lottery	Spec Ed AB602	Spec Ed Early Ed
RESOURCE CODE	1100	1400	6130	6230	6300	6500	6510
REVENUE OBJECT	8590	8590	8990	8590	8560	8091/8097/8792	8311
LOCAL DESCRIPTION (if any)	Unres Lottery	EPA	F12 Reserve	Prop 39	Res Lottery	8980/8677	SE Infant
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00		36,273.29	0.00	0.00		0.00
2. a. Current Year Award	1,469,843.48	12,362,372.00	(26,645.62)	165,040.00	417,630.11	6,045,198.00	820,313.00
b. Other Adjustments	43,528.55						
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,513,372.03	12,362,372.00	(26,645.62)	165,040.00	417,630.11	6,045,198.00	820,313.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,513,372.03	12,362,372.00	9,627.67	165,040.00	417,630.11	6,045,198.00	820,313.00
<b>REVENUES</b>							
5. Cash Received in Current Year	974,982.56	12,362,372.00	(26,723.82)	165,040.00	57,195.04	4,781,876.41	652,770.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	538,389.47	0.00	78.20	0.00	360,435.07	1,263,321.59	167,543.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	538,389.47	0.00	78.20	0.00	360,435.07	1,263,321.59	167,543.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,513,372.03	12,362,372.00	(26,645.62)	165,040.00	417,630.11	6,045,198.00	820,313.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,513,372.03	12,362,372.00	3,315.00	0.00	417,630.11	6,045,198.00	798,492.86
11. Non Donor-Authorized Expenditures						7,643,046.85	
12. Total Expenditures (line 10 plus line 11)	1,513,372.03	12,362,372.00	3,315.00	0.00	417,630.11	13,688,244.85	798,492.86
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	6,312.67	165,040.00	0.00	0.00	21,820.14



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

STATE PROGRAM NAME	Spec Ed Mental Hlth	Sp Ed St Prschl	Economic Impact	Economic Impact	TOTAL
RESOURCE CODE	6512	6513	7090	7091	
REVENUE OBJECT	8590	8590	8311	8311	
LOCAL DESCRIPTION (if any)	SE Mntl Hlth	SE St Prschl	EIA SCE	EIA LEP	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	323,978.97	0.00	105,612.18	510,001.46	975,865.90
2. a. Current Year Award	322,483.00	7,019.00	0.00		21,583,252.97
b. Other Adjustments					43,528.55
c. Adj Curr Yr Award (sum lines 2a & 2b)	322,483.00	7,019.00	0.00	0.00	21,626,781.52
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	646,461.97	7,019.00	105,612.18	510,001.46	22,602,647.42
<b>REVENUES</b>					
5. Cash Received in Current Year	96,433.00	3,509.00	0.00	0.00	19,067,454.19
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	226,050.00	3,510.00	0.00	0.00	2,559,327.33
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	226,050.00	3,510.00	0.00	0.00	2,559,327.33
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	322,483.00	7,019.00	0.00	0.00	21,626,781.52
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	507,915.92	7,019.00	105,612.18	510,001.46	22,270,928.56
11. Non Donor-Authorized Expenditures					7,643,046.85
12. Total Expenditures (line 10 plus line 11)	507,915.92	7,019.00	105,612.18	510,001.46	29,913,975.41
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	138,546.05	0.00	0.00	0.00	331,718.86

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

LOCAL PROGRAM NAME	Smart Steps PS	Restricted Maint	Child Nutr Catering	Extended Sch	After Sch Ed	SDYS PE Grant	Comm Redev
RESOURCE CODE	0	8150	9010	9010	9065	9515-002	9625
REVENUE OBJECT	8669	8980	8634	8689	8677	8677	8625
LOCAL DESCRIPTION (if any)	F63 Smart Steps Ps	Restricted Maint	F13 Private Schls	F63 ESS	ASES	SDYS PE	Comm Redev Funds
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	12,857.70	0.00	68,012.02	184,966.91	84.25	5,988.16	230,442.39
2. a. Current Year Award	208,587.71		67,714.11	3,570,785.15	1,201,738.15	100,000.00	37,947.29
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	208,587.71	0.00	67,714.11	3,570,785.15	1,201,738.15	100,000.00	37,947.29
3. Required Matching Funds/Other		1,534,443.59					
4. Total Available Award (sum lines 1, 2c, & 3)	221,445.41	1,534,443.59	135,726.13	3,755,752.06	1,201,822.40	105,988.16	268,389.68
<b>REVENUES</b>							
5. Cash Received in Current Year	208,587.71		58,987.50	3,569,877.02	1,081,563.50	75,000.00	37,947.29
6. Amounts Included in Line 5 for Prior Year Adjustments					0.84		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	8,726.61	908.13	120,173.81	25,000.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	8,726.61	908.13	120,173.81	25,000.00	0.00
8. Contributed Matching Funds		1,534,443.59					
9. Total Available (sum lines 5, 7c, & 8)	208,587.71	1,534,443.59	67,714.11	3,570,785.15	1,201,737.31	100,000.00	37,947.29
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	213,778.93	1,534,443.59	16,035.41	3,506,399.90	1,201,822.40	100,780.46	227,201.55
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	213,778.93	1,534,443.59	16,035.41	3,506,399.90	1,201,822.40	100,780.46	227,201.55
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	7,666.48	0.00	119,690.72	249,352.16	0.00	5,207.70	41,188.13

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	502,351.43
2. a. Current Year Award	5,186,772.41
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,186,772.41
3. Required Matching Funds/Other	1,534,443.59
4. Total Available Award (sum lines 1, 2c, & 3)	7,223,567.43
<b>REVENUES</b>	
5. Cash Received in Current Year	5,031,963.02
6. Amounts Included in Line 5 for Prior Year Adjustments	0.84
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	154,808.55
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	154,808.55
8. Contributed Matching Funds	1,534,443.59
9. Total Available (sum lines 5, 7c, & 8)	6,721,215.16
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	6,800,462.24
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	6,800,462.24
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	423,105.19

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	48,428,952.91	301	78,880.26	303	48,350,072.65	305	105,245.26		307	48,244,827.39	309
2000 - Classified Salaries	16,165,992.11	311	813,541.91	313	15,352,450.20	315	2,014,279.83		317	13,338,170.37	319
3000 - Employee Benefits (Excluding 3800)	18,377,916.87	321	377,036.99	323	18,000,879.88	325	943,876.67		327	17,057,003.21	329
4000 - Books, Supplies Equip Replace. (6500)	5,188,225.45	331	74,574.55	333	5,113,650.90	335	1,086,097.45		337	4,027,553.45	339
5000 - Services . . . & 7300 - Indirect Costs	6,480,600.48	341	73,452.23	343	6,407,148.25	345	973,555.66		347	5,433,592.59	349
TOTAL					93,224,201.88	365			TOTAL	88,101,147.01	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			53,193,496.01
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	88,101,147.01
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	40,860,622.00	1,770,191.50	42,630,813.50		1,890,000.00	40,740,813.50	2,095,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	54,653.55		54,653.55	2,973,075.56	667,559.13	2,360,169.98	716,008.57
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,009,601.16	2,411.40	1,012,012.56		506,006.28	506,006.28	506,006.28
Net OPEB Obligation	6,215,390.37	2,684,554.63	8,899,945.00		1,041,432.25	7,858,512.75	1,041,432.25
Compensated Absences Payable	821,662.84		821,662.84	9,740.45		831,403.29	831,403.29
Governmental activities long-term liabilities	48,961,929.92	4,457,157.53	53,419,087.45	2,982,816.01	4,104,997.66	52,296,905.80	5,189,850.39
<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)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	65,165,346.34		65,165,346.34			68,810,070.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,513.19		11,513.19			11,565.05
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<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)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	11,565.05		11,565.05	11,537.63		11,537.63
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)			11,565.05			11,537.63
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	211,391.56		211,391.56	211,391.00		211,391.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	22,994,298.95		22,994,298.95	22,838,054.00		22,838,054.00
5. Unsecured Roll Taxes (Object 8042)	800,579.24		800,579.24	796,183.00		796,183.00
6. Prior Years' Taxes (Object 8043)	(25,061.82)		(25,061.82)	(19,235.00)		(19,235.00)
7. Supplemental Taxes (Object 8044)	834,896.61		834,896.61	602,816.00		602,816.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,689,796.00)		(2,689,796.00)	(2,711,955.00)		(2,711,955.00)
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)	353,711.79		353,711.79	349,568.00		349,568.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,480,020.33	0.00	22,480,020.33	22,066,822.00	0.00	22,066,822.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	22,480,020.33	0.00	22,480,020.33	22,066,822.00	0.00	22,066,822.00

	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)	50,789,999.00		50,789,999.00	59,137,034.00		59,137,034.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(341,308.00)		(341,308.00)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	50,448,691.00	0.00	50,448,691.00	59,137,034.00	0.00	59,137,034.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	91,797,073.57		91,797,073.57	97,727,554.00		97,727,554.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	100,650.86		100,650.86	100,979.00		100,979.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2013-14 Actual</b>			<b>2014-15 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			65,165,346.34			68,810,070.23
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0045			0.9976
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			68,810,070.23			68,487,042.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			22,480,020.33			22,066,822.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			1,387,806.00			1,384,515.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			46,330,049.90			46,420,220.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			46,330,049.90			46,420,220.73
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])			75,529.58			70,838.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,555,549.91			22,137,660.84
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)			46,254,520.32			46,349,381.89
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,555,549.91			
b. State Subventions (Line D8)			46,254,520.32			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			68,810,070.23			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2013-14 Actual</b>			<b>2014-15 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			68,810,070.23			68,487,042.73
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			68,810,070.23			

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

Robyn Adams, Director Fiscal Services  
Gann Contact Person

619-668-5700 ext 6430  
Contact Phone Number



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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2,744,170.39
- 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. \_\_\_\_\_

NO AMOUNTS ENTERED

**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) 80,106,143.33

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.43%

**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)	2,839,723.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	776,266.78
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,385.00
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)	283,055.58
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,920,430.47
9. Carry-Forward Adjustment (Part IV, Line F)	(188,755.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,731,675.24

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	60,100,841.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,494,976.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,033,542.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	430,468.12
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,199,588.17
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,158.11
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	479,256.94
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,969,293.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	538,146.60
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,286,100.11
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)	96,534,372.89

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 4.06%

**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) 3.87%

**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>3,920,430.47</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(238,157.35)</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 (4.01%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.01%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.01%) times Part III, Line B18); zero if positive	<u>(188,755.23)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(188,755.23)</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>3.87%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-94,377.62) is applied to the current year calculation and the remainder (\$-94,377.61) is deferred to one or more future years:	<u>3.96%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-62,918.41) is applied to the current year calculation and the remainder (\$-125,836.82) is deferred to one or more future years:	<u>4.00%</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>(188,755.23)</u>

Approved indirect cost rate: 4.01%  
Highest rate used in any program: 4.01%

<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	2,005,290.56	77,381.46	3.86%
01	4035	491,734.35	19,717.56	4.01%
01	4201	27,165.48	1,089.33	4.01%
01	4203	279,416.30	5,588.33	2.00%
01	6510	767,724.51	30,768.35	4.01%
01	6512	488,333.74	19,582.18	4.01%
01	6520	14,929.58	532.42	3.57%
01	7090	102,541.03	3,071.15	3.00%
01	7091	490,748.49	12,227.51	2.49%
01	7405	397,367.08	15,934.41	4.01%
01	9010	1,470,824.36	58,980.05	4.01%
12	6052	2,403.62	96.38	4.01%
12	6105	496,570.98	19,912.49	4.01%
13	5310	5,270,064.70	210,673.76	4.00%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	1,513,372.03		417,630.11	1,931,002.14
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,395,553.66)	1,395,553.66		0.00
6. Total Available (Sum Lines A1 through A5)		117,818.37	1,395,553.66	417,630.11	1,931,002.14
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00	1,395,553.66		1,395,553.66
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	117,818.37		417,630.11	535,448.48
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		117,818.37	1,395,553.66	417,630.11	1,931,002.14
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<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 Act.

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

Form NCMOE ~ No Child Left Behind Maintenance of Effort  
Expenditures





Form PCRAF ~ Program Cost Report – Allocation Factors

Form PCR ~ Program Cost Report

Form SEMA ~ Special Education Maint. Of Effort Actual

Form SEMB ~ Special Education Maint. Of Effort Budget

SIAA ~ Summary Interfund Activities for All Funds

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	98,429,494.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,808,869.93
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	1,199,588.17
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,125,875.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	776,069.20
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	122,371.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,223,903.39
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				87,396,720.88
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				87,396,720.88

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		11,554.27
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		11,554.27
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,564.02
<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.)	83,833,280.84	7,249.63
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)	83,833,280.84	7,249.63
B. Required effort (Line A.2 times 90%)	75,449,952.76	6,524.67
C. Current year expenditures (Line I.G and Line II.D)	87,396,720.88	7,564.02
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>
<b>Total charter school adjustments</b>	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>
<b>Total adjustments to base expenditures</b>	0.00	0.00

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	0.00	0.00	8,322,891.74	0.00	2,733,211.97
<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.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	376.37				879.46		938.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	210.00				250.54		274.00
6000 ROC/P							
<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)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	586.37	0.00	0.00	0.00	1,130.00	0.00	1,212.00

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	59,132,130.66	8,592,874.31	67,725,004.97	3,450,232.00	71,175,236.97	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	289,243.82	0.00	289,243.82	14,735.45	303,979.27	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	1,512,628.77	0.00	1,512,628.77	77,060.46	1,589,689.23	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	19,416,387.14	2,463,229.40	21,879,616.54	1,114,651.13	22,994,267.67	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	1,166,136.07	0.00	1,166,136.07	59,408.49	1,225,544.56	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	130,347.08	0.00	130,347.08	6,640.50	136,987.58	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services				91.27	91.27	
----	Enterprise				2,158.11	2,158.11	
----	Facilities Acquisition & Construction				37,067.31	37,067.31	
----	Other Outgo				898,440.20	898,440.20	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	296,714.67	296,714.67	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(230,682.63)	(230,682.63)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	81,646,873.54	11,056,103.71	92,702,977.25	4,788,760.07	98,429,494.21	

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
0001	Pre-Kindergarten	0.00	0.00	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	46,689,474.85	1,744,354.68	2,250,792.77	5,709,894.57	2,738,613.79	0.00	0.00	0.00	0.00	0.00	0.00	59,132,130.66
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	289,243.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,243.82
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00
4760	Bilingual	1,047,071.17	26,420.07	56,647.73	0.00	34,287.11	0.00	348,202.69	0.00	0.00	0.00	0.00	1,512,628.77
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	12,693,873.25	701,926.09	4,940.86	0.00	3,810,205.99	2,117,925.74	82,265.43	0.00	0.00	3,249.78	0.00	19,416,387.14
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166,136.07	0.00	0.00	0.00	1,166,136.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	96,894.98	0.00	0.00	33,452.10	0.00	0.00	0.00	130,347.08
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		60,720,663.09	2,472,700.84	2,312,381.36	5,709,894.57	6,680,001.87	2,117,925.74	430,468.12	1,199,588.17	0.00	3,249.78	0.00	81,646,873.54

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	6,477,566.70	2,115,307.61	8,592,874.31	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	1,845,325.04	617,904.36	2,463,229.40	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
<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 Svcs.	0.00	0.00	0.00	0.00	0.00
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
<b>Total Allocated Support Costs</b>		0.00	8,322,891.74	2,733,211.97	11,056,103.71	

<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)	479,256.94
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	21,385.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,839,723.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,679,077.64
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,019,442.69
<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)	81,646,873.54
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,056,103.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	92,702,977.25
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	538,146.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,286,100.11
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,824,246.71
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		98,527,223.96
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.09%

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)	91.27				91.27
Enterprise (Objects 1000-5999, 6400, and 6500)		2,158.11			2,158.11
Facilities Acquisition & Construction (Objects 1000-6500)			37,067.31		37,067.31
Other Outgo (Objects 1000-7999)				898,440.20	898,440.20
<b>Total Other Costs</b>	<b>91.27</b>	<b>2,158.11</b>	<b>37,067.31</b>	<b>898,440.20</b>	<b>937,756.89</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	601,459.00	0.00	0.00	401,553.60	841,463.70	1,554,600.94	4,512,464.66		7,911,541.90
2000-2999	Certificated Salaries	1,291,212.57	0.00	0.00	198,921.10	344,030.11	940,522.00	1,778,987.07		4,553,672.85
3000-3999	Employee Benefits	759,439.42	0.00	0.00	205,866.38	381,638.83	911,290.06	2,178,014.21		4,436,248.92
4000-4999	Books and Supplies	2,036.35	0.00	0.00	3,723.38	3,848.61	42,355.24	130,673.24		182,636.82
5000-5999	Services and Other Operating Expenditures	610,683.71	0.00	0.00	8,536.67	4.00	1,139,765.69	573,296.58		2,332,286.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.50	0.00	0.00	0.00	0.00	0.00	0.00		279,037.50
	Total Direct Costs	3,543,868.55	0.00	0.00	818,601.13	1,570,985.25	4,588,533.95	9,173,435.76	0.00	19,695,424.64
7310	Transfers of Indirect Costs	50,350.53	0.00	0.00	0.00	0.00	0.00	532.42		50,882.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,463,229.39	0.00	0.00	0.00	0.00	0.00	0.00		2,463,229.39
	Total Indirect Costs and PCR Allocations	2,513,579.92	0.00	0.00	0.00	0.00	0.00	532.42		2,514,112.34
	<b>TOTAL COSTS</b>	<b>6,057,448.47</b>	<b>0.00</b>	<b>0.00</b>	<b>818,601.13</b>	<b>1,570,985.25</b>	<b>4,588,533.95</b>	<b>9,173,968.18</b>	<b>0.00</b>	<b>22,209,536.98</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	117,565.60	28,785.00	15,635.03		161,985.63
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	179,817.62	432,202.56	765,735.06		1,377,755.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	136,517.72	259,203.64	492,535.08		888,256.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,300.51	6,791.95	8,515.66		18,608.12
5000-5999	Services and Other Operating Expenditures	99.00	0.00	0.00	0.00	4.00	12,076.00	0.00		12,179.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	99.00	0.00	0.00	0.00	437,205.45	739,059.17	1,282,420.83	0.00	2,458,784.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>99.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>437,205.45</b>	<b>739,059.17</b>	<b>1,282,420.83</b>	<b>0.00</b>	<b>2,458,784.45</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>0.00</b>



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)		601,459.00	0.00	0.00	401,553.60	723,898.10	1,525,815.94	4,496,929.63		7,749,556.27
1000-1999	Certificated Salaries	1,291,212.57	0.00	0.00	198,921.10	164,212.49	508,319.42	1,013,252.01		3,175,917.59
2000-2999	Classified Salaries	789,439.42	0.00	0.00	205,866.38	245,121.11	652,086.44	1,685,479.13		3,547,992.48
3000-3999	Employee Benefits	2,036.35	0.00	0.00	3,723.38	548.10	35,563.29	122,157.58		164,028.70
4000-4999	Books and Supplies	610,584.71	0.00	0.00	8,536.67	0.00	1,127,689.69	573,296.58		2,320,107.65
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	279,037.50	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	3,543,769.55	0.00	0.00	818,601.13	1,133,779.80	3,849,474.78	7,891,014.93	0.00	17,236,640.19
	Total Direct Costs	50,350.53	0.00	0.00	0.00	0.00	0.00	532.42		50,882.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	2,463,229.39	0.00	0.00	0.00	0.00	0.00	0.00		2,463,229.39
PCRA	Program Cost Report Allocations	2,513,579.92	0.00	0.00	0.00	0.00	0.00	532.42	0.00	2,514,112.34
	Total Indirect Costs and PCR Allocations	6,057,349.47	0.00	0.00	818,601.13	1,133,779.80	3,849,474.78	7,891,547.35	0.00	19,750,752.53
8980	TOTAL BEFORE OBJECT 8980									
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									19,750,752.53
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	1,122,834.56	0.00	0.00	0.00	0.00	0.00	0.00		1,122,834.56
2000-2999	Classified Salaries	569,934.36	0.00	0.00	631.18	20,602.90	48,121.13	114,328.66		753,618.23
3000-3999	Employee Benefits	30.11	0.00	0.00	0.00	0.00	0.00	0.00		30.11
4000-4999	Books and Supplies	239,200.04	0.00	0.00	0.00	0.00	0.00	0.00		239,200.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	279,037.50	0.00	0.00	0.00	0.00	0.00	0.00		279,037.50
7430-7439	Debt Service	2,211,036.57	0.00	0.00	631.18	20,602.90	48,121.13	114,328.66	0.00	2,394,720.44
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	2,211,036.57	0.00	0.00	631.18	20,602.90	48,121.13	114,328.66	0.00	2,394,720.44
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									7,468,421.92
										9,863,142.36

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

	A. State and Local	B. Local Only
<b>2012-13 Expenditures</b>		
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	17,452,661.40	8,066,373.52
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	17,452,661.40	8,066,373.52
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	1,537.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1,537.00	

SELPA: East County (PC)

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

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

- Combined state and local expenditures
- Local expenditures only

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

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

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

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



**SELPA:** East County (PC)

**SECTION 2**

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

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

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

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

<b>If (b) is greater than (a).</b>	_____
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____

SELPA: East County (PC)

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

**SELPA:** East County (PC)

**SECTION 3**

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Actual Expenditures FY 2013-14 (LE-CY Worksheet)</b>	<b>Actual Expenditures FY 2012-13 (LE-PY Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	22,209,536.98		
2. Less: Expenditures paid from federal sources	2,458,784.45		
3. Expenditures paid from state and local sources	19,750,752.53	17,452,661.40	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	19,750,752.53	17,452,661.40	2,298,091.13
4. Special education unduplicated pupil count	1,613	1,537	
5. Per capita state and local expenditures (A3/A4)	12,244.73	11,355.02	889.71

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

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

SELPA: East County (PC)

**B. LOCAL EXPENDITURES ONLY METHOD**

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	9,863,142.36	8,066,373.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,863,142.36	8,066,373.52	1,796,768.84
b. Per capita local expenditures (B1a/A4)	6,114.78	5,248.13	866.65

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

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

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

Robyn Adams  
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E-mail Address

Director Fiscal Services  
Title



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	715,414.00	0.00	0.00	375,359.00	732,147.00	1,474,715.00	4,814,157.00	188,000.00	8,300,792.00
2000-2999	Classified Salaries	1,265,111.00	0.00	0.00	174,523.00	308,654.00	886,535.00	1,816,087.00	70,000.00	4,520,910.00
3000-3999	Employee Benefits	839,940.00	0.00	0.00	202,589.00	379,755.00	889,644.00	2,262,792.00		4,584,718.00
4000-4999	Books and Supplies	127,664.00	0.00	0.00	83,818.00	4,516.00	85,412.00	196,504.00		497,914.00
5000-5999	Services and Other Operating Expenditures	323,420.00	0.00	0.00	0.00	0.00	689,921.00	401,268.00	192,000.00	1,606,609.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.00	0.00	0.00	0.00	0.00	0.00	0.00		279,037.00
	Total Direct Costs	3,550,586.00	0.00	0.00	837,289.00	1,425,070.00	4,036,227.00	9,490,808.00	450,000.00	19,789,980.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	417.00		417.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	417.00	0.00	417.00
	<b>TOTAL COSTS</b>	<b>3,550,586.00</b>	<b>0.00</b>	<b>0.00</b>	<b>837,289.00</b>	<b>1,425,070.00</b>	<b>4,036,227.00</b>	<b>9,491,225.00</b>	<b>450,000.00</b>	<b>19,790,397.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	715,414.00	0.00	0.00	375,359.00	591,493.00	1,474,715.00	4,786,937.00	188,000.00	8,132,918.00
2000-2999	Classified Salaries	1,265,111.00	0.00	0.00	174,523.00	158,524.00	422,420.00	1,099,078.00	70,000.00	3,189,656.00
3000-3999	Employee Benefits	839,940.00	0.00	0.00	202,589.00	237,437.00	604,482.00	1,781,213.00		3,665,661.00
4000-4999	Books and Supplies	127,664.00	0.00	0.00	83,818.00	634.00	20,029.00	196,504.00		428,649.00
5000-5999	Services and Other Operating Expenditures	323,420.00	0.00	0.00	0.00	0.00	689,921.00	401,268.00	192,000.00	1,606,609.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.00	0.00	0.00	0.00	0.00	0.00	0.00		279,037.00
	Total Direct Costs	3,550,586.00	0.00	0.00	837,289.00	988,088.00	3,211,567.00	8,265,000.00	450,000.00	17,302,530.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	417.00		417.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	417.00	0.00	417.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>3,550,586.00</b>	<b>0.00</b>	<b>0.00</b>	<b>837,289.00</b>	<b>988,088.00</b>	<b>3,211,567.00</b>	<b>8,265,417.00</b>	<b>450,000.00</b>	<b>17,302,947.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>17,302,947.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	1,102,460.00	0.00	0.00	0.00	0.00	0.00	0.00		1,102,460.00
2000-2999	Classified Salaries	620,565.00	0.00	0.00	0.00	0.00	0.00	0.00		620,565.00
3000-3999	Employee Benefits	500.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00
4000-4999	Books and Supplies	199,196.00	0.00	0.00	0.00	0.00	0.00	0.00		199,196.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.00	0.00	0.00	0.00	0.00	0.00	0.00		279,037.00
	Total Direct Costs	2,201,758.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,201,758.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	2,201,758.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,201,758.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									7,600,551.00
										9,802,309.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	601,459.00	0.00	0.00	401,553.60	841,463.70	1,554,600.94	4,512,464.66		7,911,541.90
2000-2999	Classified Salaries	1,291,212.57	0.00	0.00	199,921.10	344,030.11	940,522.00	1,778,987.07		4,553,672.85
3000-3999	Employee Benefits	759,439.42	0.00	0.00	205,866.36	381,638.83	911,290.08	2,178,014.21		4,436,248.92
4000-4999	Books and Supplies	2,036.35	0.00	0.00	3,723.38	3,848.61	42,355.24	130,673.24		182,636.82
5000-5999	Services and Other Operating Expenditures	610,683.71	0.00	0.00	6,536.67	4.00	1,139,765.69	573,296.66		2,332,286.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.50	0.00	0.00	0.00	0.00	0.00	0.00		279,037.50
	Total Direct Costs	3,543,888.55	0.00	0.00	818,601.13	1,570,985.25	4,588,533.95	9,173,435.76	0.00	19,695,424.64
7310	Transfers of Indirect Costs	50,350.53	0.00	0.00	0.00	0.00	0.00	532.42		50,882.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
FCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	50,350.53	0.00	0.00	0.00	0.00	0.00	532.42		50,882.95
	<b>TOTAL COSTS</b>	<b>3,594,219.08</b>	<b>0.00</b>	<b>0.00</b>	<b>818,601.13</b>	<b>1,570,985.25</b>	<b>4,588,533.95</b>	<b>9,173,968.18</b>	<b>0.00</b>	<b>19,746,307.59</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	117,565.60	28,785.00	15,635.03		161,985.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	179,817.62	432,202.58	765,735.06		1,377,755.26
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	136,517.72	259,203.64	492,535.08		888,256.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,300.51	6,791.95	8,515.66		18,608.12
5000-5999	Services and Other Operating Expenditures	99.00	0.00	0.00	0.00	4.00	12,076.00	0.00		12,179.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	99.00	0.00	0.00	0.00	437,205.45	739,059.17	1,282,420.83	0.00	2,458,784.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>99.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>437,205.45</b>	<b>739,059.17</b>	<b>1,282,420.83</b>	<b>0.00</b>	<b>2,458,784.45</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>2,458,784.45</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	601,459.00	0.00	0.00	401,553.60	723,898.10	1,525,815.94	4,496,829.63		7,749,596.27
2000-2999	Classified Salaries	1,291,212.57	0.00	0.00	198,921.10	164,212.49	508,319.42	1,013,252.01		3,175,917.59
3000-3999	Employee Benefits	759,439.42	0.00	0.00	205,866.38	245,121.11	652,086.44	1,685,479.13		3,647,992.48
4000-4999	Books and Supplies	2,036.35	0.00	0.00	3,723.38	548.10	35,563.29	122,157.58		164,028.70
5000-5999	Services and Other Operating Expenditures	610,584.71	0.00	0.00	8,536.67	0.00	1,127,689.69	573,296.58		2,320,107.65
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.50	0.00	0.00	0.00	0.00	0.00	0.00		279,037.50
	Total Direct Costs	3,543,769.55	0.00	0.00	818,601.13	1,133,779.80	3,849,474.78	7,891,014.93	0.00	17,236,640.19
7310	Transfers of Indirect Costs	50,350.53	0.00	0.00	0.00	0.00	0.00	532.42		50,882.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	50,350.53	0.00	0.00	0.00	0.00	0.00	532.42		50,882.95
	Total Indirect Costs	3,594,120.08	0.00	0.00	818,601.13	1,133,779.80	3,849,474.78	7,891,547.35	0.00	17,287,523.14
8980	TOTAL BEFORE OBJECT 8980									
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,122,834.56	0.00	0.00	0.00	0.00	0.00	0.00		1,122,834.56
3000-3999	Employee Benefits	589,934.36	0.00	0.00	631.18	20,602.90	48,121.13	114,328.66		753,618.23
4000-4999	Books and Supplies	30.11	0.00	0.00	0.00	0.00	0.00	0.00		30.11
5000-5999	Services and Other Operating Expenditures	239,200.04	0.00	0.00	0.00	0.00	0.00	0.00		239,200.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	279,037.50	0.00	0.00	0.00	0.00	0.00	0.00		279,037.50
	Total Direct Costs	2,211,036.57	0.00	0.00	631.18	20,602.90	48,121.13	114,328.66	0.00	2,394,720.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
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	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
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	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									

**SELPA:** East County (PC)

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** East County (PC)

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

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

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

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

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

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

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	19,790,397.00		
2. Less: Expenditures paid from federal sources	2,487,450.00		
3. Expenditures paid from state and local sources	17,302,947.00	17,287,523.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	17,302,947.00	17,287,523.14	15,423.86
4. Special education unduplicated pupil count	1,613	1,613	
5. Per capita state and local expenditures (A3/A4)	10,727.18	10,717.62	9.56

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

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

SELPA: East County (PC)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<u>Budget FY 2014-15</u>	<u>Actual FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	9,802,309.00	9,863,142.36	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>9,802,309.00</u>	<u>9,863,142.36</u>	<u>(60,833.36)</u>
b. Per capita local expenditures (B1a/A4)	<u>6,077.07</u>	<u>6,114.78</u>	<u>(37.71)</u>

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

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

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

Robyn Adams  
Contact Name

619-668-5700 ext 6430  
Telephone Number

Director Fiscal Services  
Title

robyn.adams@lmsvsd.net  
E-mail Address



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	(541,591.28)	0.00	(230,682.63)				
Other Sources/Uses Detail					22,977.41	122,371.00		
Fund Reconciliation							807,929.92	155,484.03
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	4,112.96	0.00	20,008.87	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,188.61
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(54,108.71)	210,673.76	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,241.50	253,923.61
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					122,371.00	22,977.41		
Fund Reconciliation							122,371.00	22,977.41
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	10,928.79	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,928.79
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
36 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	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	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	580,658.24	0.00						
Other Sources/Uses Detail					0.00	0.00	36,113.03	504,153.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>595,699.99</b>	<b>(595,699.99)</b>	<b>230,682.63</b>	<b>(230,682.63)</b>	<b>145,348.41</b>	<b>145,348.41</b>	<b>970,655.45</b>	<b>970,655.45</b>