WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2013-2014 Unaudited Actuals Financial Report

September 17, 2014

West Contra Costa Unified School District

2013-2014 Unaudited Actuals Financial Report

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 3	CAPITAL PROJECT FUNDS Schedule 5	OTHER FUNDS Schedule 7	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	Total				
ASSETS							
Cash in County Treasury	$ 3,038,252	$ 16,667,218	$ 19,705,470	$ 16,387,624	$ 97,219,818	$ 73,599,005	$ 206,911,917
Cash in Banks	3,905	21,364	25,269	158,516	-	-	183,785
Revolving Fund	70,000	-	70,000	-	-	-	70,000
Cash With Fiscal Agent	-	-	-	-	9,497,507	1,044,331	10,541,838
Cash Collections Awaiting Deposit	-	-	-	1,700	-	-	1,700
Investments	95	-	95	12,144	32,685,824	7,215,830	39,913,893
Accounts Receivable	21,916,799	14,373,843	36,290,642	3,864,854	35,494	4,103	40,195,093
Due From Other Funds	-	-	-	300,000	-	-	300,000
Stores Inventories	256,052	-	256,052	-	-	-	256,052
Prepaid Expense	-	-	-	548,281	-	-	548,281
Total Assets	$ 25,285,103	$ 31,062,425	$ 56,347,528	$ 21,273,119	$ 139,438,643	$ 81,863,269	$ 298,922,559
LIABILITIES							
Accounts Payable	3,292,874	6,252,998	9,545,872	723,681	27,024,213	1,826,851	39,120,617
Due to Other Funds	-	-	-	300,000	-	1	300,001
Temporary Loans	-	-	-	-	-	-	-
Unearned Revenue	-	1,262,908	1,262,908	27,153	-	-	1,290,061
Other Liabilities	-	-	-	-	-	500,000	500,000
Total Liabilities	3,292,874	7,515,906	10,808,780	1,050,834	27,024,213	2,326,852	41,210,679
FUND BALANCE							
Reserved for Revolving Fund	70,000	-	70,000	-	-	-	70,000
Reserved for Stores Inventory	256,052	-	256,052	548,281	-	-	804,333
Prepaid Expenditures	-	-	-	-	-	-	-
Restricted Balances	-	23,546,522	23,546,522	2,860,308	101,729,572	29,890	128,166,292
Committed Balances	-	-	-	5,024,712	-	-	5,024,712
Assigned Balances	-	-	-	11,753,541	10,684,858	61,334,685	
Economic Uncertainties	8,326,176	-	8,326,176	-	-	-	8,326,176
Undesignated Amount	13,340,001	(3)	13,339,998	35,443	-	18,171,842	115,320,367
Total Fund Balance	21,992,229	23,546,519	45,538,748	20,222,285	112,414,430	79,536,417	257,711,880
Total Liabilities and Fund Balance	$ 25,285,103	$ 31,062,425	$ 56,347,528	$ 21,273,119	$ 139,438,643	$ 81,863,269	$ 298,922,559

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 4	CAPITAL PROJECT FUNDS Schedule 6	OTHER FUNDS Schedule 8	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	$ 193,824,820	$ -	$ 193,824,820	$ -	$ -	$ -	$ 193,824,820
Federal Revenues	43,515	23,972,551	24,016,066	13,676,751	-	3,635,793	41,328,610
Other State Revenues	5,548,258	32,894,409	38,442,667	2,937,010	34,322,566	767,543	76,469,786
Other Local Revenues	3,397,648	19,236,777	22,634,425	1,620,432	4,046,295	84,900,181	113,201,333
Total Revenues	202,814,241	76,103,737	278,917,978	18,234,193	38,368,861	89,303,517	424,824,549
EXPENDITURES							
Certificated Salaries	74,978,166	34,686,190	109,664,356	2,426,449	-	-	112,090,805
Classified Salaries	21,749,648	21,534,735	43,284,383	6,551,461	1,420,820	85,187	51,341,851
Employee Benefits	42,250,518	21,794,298	64,044,816	3,087,836	582,237	39,381	67,754,270
Book and Supplies	6,337,869	4,542,771	10,880,640	7,019,141	7,145,132	774	25,045,687
Services and Other Operating Expenditures	9,136,213	39,078,185	48,214,398	1,028,833	9,964,945	19,349,082	78,557,258
Capital Outlay	190,610	230,442	421,052	147,510	103,869,723	-	104,438,285
Other Outgo	888,040	-	888,040	-	-	56,954,267	57,842,307
Direct/Indirect Support Costs	(2,171,771)	1,289,736	(882,035)	882,035	-	-	-
Total Expenditures	153,359,293	123,156,357	276,515,650	21,143,265	122,982,857	76,428,691	497,070,463
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	49,454,948	(47,052,620)	2,402,328	(2,909,072)	(84,613,996)	12,874,826	(72,245,914)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	4,223,552	-	-	4,223,552
Interfund Transfers Out	2,211,501	12,052	2,223,553	-	2,000,000	-	4,223,553
Other Sources	-	-	-	-	124,520,000	1,920,085	126,440,085
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(48,627,296)	48,627,296	-	-	-	-	-
Total Other Financing Sources and Uses	(50,838,797)	48,615,244	(2,223,553)	4,223,552	122,520,000	1,920,085	126,440,084
NET CHANGE IN FUND BALANCE	(1,383,849)	1,562,624	178,775	1,314,480	37,906,004	14,794,911	54,194,170
BEGINNING FUND BALANCE JULY 1, 2013	23,376,078	21,983,895	45,359,973	18,907,806	74,508,426	64,741,506	203,517,711
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	23,376,078	21,983,895	45,359,973	18,907,806	74,508,426	64,741,506	203,517,711
				-	-	-	-
ENDING FUND BALANCE JUNE 30, 2014	$ 21,992,229	$ 23,546,519	$ 45,538,748	$ 20,222,286	$ 112,414,430	$ 79,536,417	$ 257,711,881

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
ASSETS						
Cash in County Treasury	$ 1,876,326	$ 105,155	$ 7,474	$ 3,002,466	$ 11,396,203	$ 16,387,624
Cash in Banks	111,554	43,970	2,992	-	-	158,516
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	-	-	-	-	-
Cash Collections Awaiting Deposit	-	-	1,700	-	-	1,700
Investments	3,234	-	-	-	8,910	12,144
Accounts Receivable	273,842	68,549	3,522,408	-	55	3,864,854
Due From Other Funds	-	-	-	-	300,000	300,000
Prepaid Expenditures		-	-	-	-	-
Stores Inventories	-	-	548,281	-	-	548,281
Total Assets	$ 2,264,956	$ 217,674	$ 4,082,855	$ 3,002,466	$ 11,705,168	$ 21,273,119
LIABILITIES						
Accounts Payable	199,047	24,699	441,570	58,365	-	723,681
Due to Other Funds	-	-	300,000	-	-	300,000
Temporary Loans	-	-	-	-	-	-
Unearned Revenue	-	27,153	-	-	-	27,153
Other Liabilities	-	-	-	-	-	-
Total Liabilities	199,047	51,852	741,570	58,365	-	1,050,834
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	548,281	-	-	548,281
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	12,200	82,006	2,766,102	-	-	2,860,308
Committed Balances	2,053,709	-	26,902	2,944,101	-	5,024,712
Assigned Balances	-	83,816	-	-	11,669,725	11,753,541
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	-	-	(0)	-	35,443	35,443
Total Fund Balance	2,065,909	165,822	3,341,285	2,944,101	11,705,168	20,222,285
Total Liabilities and Fund Balance	$ 2,264,956	$ 217,674	$ 4,082,855	$ 3,002,466	$ 11,705,168	$ 21,273,119

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	342,130	379,774	$ 12,954,847	-	-	13,676,751
Other State Revenues	-	2,053,731	883,279	$ -	-	2,937,010
Other Local Revenues	438,782	147,438	991,258	7,511	$ 35,443	1,620,432
Total Revenues	780,912	2,580,943	14,829,384	7,511	35,443	18,234,193
EXPENDITURES						
Certificated Salaries	1,444,364	982,085	-	-	-	2,426,449
Classified Salaries	719,913	750,445	5,081,103	-	-	6,551,461
Employee Benefits	510,238	630,404	1,947,194	-	-	3,087,836
Book and Supplies	119,637	52,410	6,813,152	33,942	-	7,019,141
Services and Other Operating Expenditures	189,652	37,601	468,082	333,498	-	1,028,833
Capital Outlay	8,662	9,156	129,692	-	-	147,510
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	122,070	759,965	-	-	882,035
Total Expenditures	2,992,466	2,584,171	15,199,188	367,440	-	21,143,265
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(2,211,554)	(3,228)	(369,804)	(359,929)	35,443	(2,909,072)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	2,211,554	11,998	-	2,000,000	-	4,223,552
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	2,211,554	11,998	-	2,000,000	-	4,223,552
NET CHANGE IN FUND BALANCE	-	8,770	(369,804)	1,640,071	35,443	1,314,480
BEGINNING FUND BALANCE JULY 1, 2013	2,065,909	157,052	3,711,090	1,304,030	11,669,725	18,907,806
Other Restatements	-	-	-	-	-	
ADJUSTED BEGINNING FUND BALANCE	2,065,909	157,052	3,711,090	1,304,030	11,669,725	18,907,806
ENDING FUND BALANCE JUNE 30, 2014	$ 2,065,909	$ 165,822	$ 3,341,286	$ 2,944,101	$ 11,705,168	$ 20,222,286

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - CAPITAL PROJECTS FUND
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
ASSETS					
Cash in County Treasury	$ 75,083,676	$ 2,295,902	$ 14,346,483	$ 5,493,757	$ 97,219,818
Cash in Banks	-	-	-	-	-
Revolving Fund	-	-	-	-	-
Cash With Fiscal Agent	9,497,507	-	-	-	9,497,507
Cash Collections Awaiting Deposit	-	-	-	-	-
Investments	1,511,016	1,167,986	30,006,822	-	32,685,824
Accounts Receivable	5,467	4,756	14,912	10,359	35,494
Due From Other Funds	-	-	-	-	-
Prepaid Expenditures	-	-	-		-
Stores Inventories	-	-	-	-	-
Total Assets	$ 86,097,666	$ 3,468,644	$ 44,368,217	$ 5,504,116	$ 139,438,643
LIABILITIES					
Accounts Payable	26,569,379	26,305	56	428,473	27,024,213
Due to Other Funds	-	-	-	-	-
Temporary Loans	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Liabilities	26,569,379	26,305	56	428,473	27,024,213
FUND BALANCE					
Reserved for Revolving Fund	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-
Restricted Balances	56,611,255	-	44,368,161	750,156	101,729,572
Committed Balances	-	-	-	-	-
Assigned Balances	2,917,032	3,442,339	-	4,325,487	10,684,858
Economic Uncertainties	-	-	-	-	-
Undesignated Amount	-	-	-	-	-
Total Fund Balance	59,528,287	3,442,339	44,368,161	5,075,643	112,414,430
Total Liabilities and Fund Balance	$ 86,097,666	$ 3,468,644	$ 44,368,217	$ 5,504,116	$ 139,438,643

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	34,322,566	-	34,322,566
Other Local Revenues	536,200	1,819,298	99,629	1,591,168	4,046,295
Total Revenues	536,200	1,819,298	34,422,195	1,591,168	38,368,861
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,420,820	-	-	-	1,420,820
Employee Benefits	582,237	-	-	-	582,237
Book and Supplies	7,033,110	477	-	111,545	7,145,132
Services and Other Operating Expenditures	8,375,220	678,084	79	911,562	9,964,945
Capital Outlay	103,559,894	141,011	-	168,818	103,869,723
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	120,971,281	819,572	79	1,191,925	122,982,857
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(120,435,081)	999,726	34,422,116	399,243	(84,613,996)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	2,000,000	2,000,000
Other Sources	124,520,000	-	-	-	124,520,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	124,520,000	-	-	(2,000,000)	122,520,000
NET CHANGE IN FUND BALANCE	4,084,919	999,726	34,422,116	(1,600,757)	37,906,004
BEGINNING FUND BALANCE JULY 1, 2013	55,443,368	2,442,613	9,946,045	6,676,400	74,508,426
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	55,443,368	2,442,613	9,946,045	6,676,400	74,508,426
ENDING FUND BALANCE JUNE 30, 2014	$ 59,528,287	$ 3,442,339	$ 44,368,161	$ 5,075,643	$ 112,414,430

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - OTHER FUNDS
BALANCE SHEET AND COMPONENTS OF ENDING FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
ASSETS						
Cash in County Treasury	$ 60,291,232	$ -	$ -	$ 3,605,090	$ 9,702,683	$ 73,599,005
Cash in Banks	-	-	-	-	-	-
Revolving Fund	-	-	-	-	-	-
Cash With Fiscal Agent	-	1,042,373	-	1,958	-	1,044,331
Cash Collections Awaiting Deposit	-	-	-	-	-	-
Investments	-	-	1,081	-	7,214,749	7,215,830
Accounts Receivable	-	-	-	124	3,979	4,103
Due From Other Funds	-	-	-	-	-	-
Stores Inventories	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Total Assets	$ 60,291,232	$ 1,042,373	$ 1,081	$ 3,607,172	$ 16,921,411	$ 81,863,269
LIABILITIES						
Accounts Payable	-	-	-	1,827,519	(668)	1,826,851
Due to Other Funds	1	-	-	-	-	1
Temporary Loans	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Other Liabilities	-	-	-	500,000	-	500,000
Total Liabilities	1	-	-	2,327,519	(668)	2,326,852
FUND BALANCE						
Reserved for Revolving Fund	-	-	-	-	-	-
Reserved for Stores Inventory	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
Restricted Balances	-	-	-	-	29,890	29,890
Committed Balances	-	-	-	-	-	-
Assigned Balances	60,291,231	1,042,373	1,081	-	-	61,334,685
Economic Uncertainties	-	-	-	-	-	-
Undesignated Amount	0	-	-	1,279,653	16,892,189	18,171,842
Total Fund Balance	60,291,231	1,042,373	1,081	1,279,653	16,922,079	79,536,418
Total Liabilities and Fund Balance	$ 60,291,232	$ 1,042,373	$ 1,081	$ 3,607,172	$ 16,921,411	$ 81,863,269

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-2014 UNAUDITED ACTUALS REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	3,635,793	-	-	-	-	3,635,793
Other State Revenues	767,543	-	-	-	-	767,543
Other Local Revenues	62,795,702	-	521	1,810,928	20,293,030	84,900,181
Total Revenues	67,199,038	-	521	1,810,928	20,293,030	89,303,517
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	85,187	-	85,187
Employee Benefits	-	-	-	39,381	-	39,381
Book and Supplies	-	-	-	774	-	774
Services and Other Operating Expenditures	-	-	-	2,104,548	17,244,534	19,349,082
Capital Outlay	-	-	-	-	-	-
Other Outgo	56,954,267	-	-	-	-	56,954,267
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	56,954,267	-	-	2,229,890	17,244,534	76,428,691
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	10,244,771	-	521	(418,962)	3,048,496	12,874,826
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	1,920,085	-	-	-	-	1,920,085
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	1,920,085	-	-	-	-	1,920,085
NET CHANGE IN FUND BALANCE	12,164,856	-	521	(418,962)	3,048,496	14,794,911
BEGINNING FUND BALANCE JULY 1, 2013	48,126,375	1,042,373	560	1,698,615	13,873,583	64,741,506
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	48,126,375	1,042,373	560	1,698,615	13,873,583	64,741,506
ENDING FUND BALANCE JUNE 30, 2014	$ 60,291,231	$ 1,042,373	$ 1,081	$ 1,279,653	$ 16,922,079	$ 79,536,417

2013-2014 UNAUDITED ACTUALS
STATE FORMS

G = General Ledger Data; S = Supplemental Data

G = General Ledger Data; S = Supplemental Data

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	193,824,820.00	0.00	193,824,820.00	217,641,738.00	0.00	217,641,738.00	12.3%
2) Federal Revenue		8100-8299	43,515.00	23,972,550.89	24,016,065.89	0.00	21,208,843.00	21,208,843.00	-11.7%
3) Other State Revenue		8300-8599	5,548,258.12	32,894,408.68	38,442,666.80	4,848,248.00	26,983,934.00	31,832,182.00	-17.2%
4) Other Local Revenue		8600-8799	3,397,648.13	19,236,777.06	22,634,425.19	1,175,000.00	19,649,756.00	20,824,756.00	-8.0%
5) TOTAL, REVENUES			202,814,241.25	76,103,736.63	278,917,977.88	223,664,986.00	67,842,533.00	291,507,519.00	4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,978,165.99	34,686,190.42	109,664,356.41	84,599,506.00	33,890,275.00	118,489,781.00	8.0%
2) Classified Salaries		2000-2999	21,749,648.00	21,534,734.99	43,284,382.99	26,830,943.00	18,330,077.00	45,161,020.00	4.3%
3) Employee Benefits		3000-3999	42,250,517.77	21,794,298.11	64,044,815.88	49,084,415.00	23,249,562.00	72,333,977.00	12.9%
4) Books and Supplies		4000-4999	6,337,868.63	4,542,771.03	10,880,639.66	8,071,226.00	10,667,830.00	18,739,056.00	72.2%
5) Services and Other Operating Expenditures		5000-5999	9,136,213.08	39,078,184.73	48,214,397.81	15,212,118.00	29,394,948.00	44,607,066.00	-7.5%
6) Capital Outlay		6000-6999	190,610.42	230,442.23	421,052.65	1,207,000.00	2,760,483.00	3,967,483.00	842.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	888,040.04	0.00	888,040.04	995,352.00	0.00	995,352.00	12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,171,770.83)	1,289,735.46	(882,035.37)	(1,689,784.00)	1,224,779.00	(465,005.00)	-47.3%
9) TOTAL, EXPENDITURES			153,359,293.10	123,156,356.97	276,515,650.07	184,310,776.00	119,517,954.00	303,828,730.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,454,948.15	(47,052,620.34)	2,402,327.81	39,354,210.00	(51,675,421.00)	(12,321,211.00)	-612.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,211,500.89	12,051.67	2,223,552.56	1,495,396.00	0.00	1,495,396.00	-32.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(48,627,295.83)	48,627,295.83	0.00	(43,389,758.00)	43,389,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,838,796.72)	48,615,244.16	(2,223,552.56)	(44,885,154.00)	43,389,758.00	(1,495,396.00)	-32.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,383,848.57)	1,562,623.82	178,775.25	(5,530,944.00)	(8,285,663.00)	(13,816,607.00)	-7828.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,376,077.59	21,983,895.07	45,359,972.66	21,992,229.02	23,546,518.89	45,538,747.91	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,376,077.59	21,983,895.07	45,359,972.66	21,992,229.02	23,546,518.89	45,538,747.91	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,376,077.59	21,983,895.07	45,359,972.66	21,992,229.02	23,546,518.89	45,538,747.91	0.4%
2) Ending Balance, June 30 (E + F1e)			21,992,229.02	23,546,518.89	45,538,747.91	16,461,285.02	15,260,855.89	31,722,140.91	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	256,052.26	0.00	256,052.26	230,000.00	0.00	230,000.00	-10.2%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,546,521.68	23,546,521.68	0.00	15,260,858.68	15,260,858.68	-35.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	1,450,000.00	0.00	1,450,000.00	New
STRS Increase	0000	9780				*1,450,000.00*		*1,450,000.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,326,176.00	0.00	8,326,176.00	9,159,724.00	0.00	9,159,724.00	10.0%
Unassigned/Unappropriated Amount		9790	13,340,000.76	(2.79)	13,339,997.97	5,551,561.02	(2.79)	5,551,558.23	-58.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,038,251.56	16,667,218.03	19,705,469.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,905.32	21,364.67	25,269.99				
c) in Revolving Fund		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	94.73	0.00	94.73				
3) Accounts Receivable		9200	21,450,819.86	3,970,500.25	25,421,320.11				
4) Due from Grantor Government		9290	465,979.00	10,403,342.74	10,869,321.74				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	256,052.26	0.00	256,052.26				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			25,285,102.73	31,062,425.69	56,347,528.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,292,873.71	6,120,559.34	9,413,433.05				
2) Due to Grantor Governments		9590	0.00	132,439.27	132,439.27				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,262,908.19	1,262,908.19				
6) TOTAL, LIABILITIES			3,292,873.71	7,515,906.80	10,808,780.51				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			21,992,229.02	23,546,518.89	45,538,747.91				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	99,208,280.00	0.00	99,208,280.00	132,428,408.00	0.00	132,428,408.00	33.5%
Education Protection Account State Aid - Current Year		8012	31,887,067.30	0.00	31,887,067.30	27,459,881.00	0.00	27,459,881.00	-13.9%
State Aid - Prior Years		8019	32,732.70	0.00	32,732.70	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	642,180.05	0.00	642,180.05	696,253.00	0.00	696,253.00	8.4%
Timber Yield Tax		8022	0.75	0.00	0.75	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	3,762.43	0.00	3,762.43	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	49,525,074.50	0.00	49,525,074.50	53,409,321.00	0.00	53,409,321.00	7.8%
Unsecured Roll Taxes		8042	2,810,432.54	0.00	2,810,432.54	2,716,022.00	0.00	2,716,022.00	-3.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,799,850.51	0.00	1,799,850.51	928,204.00	0.00	928,204.00	-48.4%
Education Revenue Augmentation Fund (ERAF)		8045	4,780,862.45	0.00	4,780,862.45	4,140,145.00	0.00	4,140,145.00	-13.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,775,619.77	0.00	6,775,619.77	128,688.00	0.00	128,688.00	-98.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			197,465,863.00	0.00	197,465,863.00	221,906,922.00	0.00	221,906,922.00	12.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,641,043.00)	0.00	(3,641,043.00)	(4,265,184.00)	0.00	(4,265,184.00)	17.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			193,824,820.00	0.00	193,824,820.00	217,641,738.00	0.00	217,641,738.00	12.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,468,393.00	5,468,393.00	0.00	5,544,648.00	5,544,648.00	1.4%
Special Education Discretionary Grants		8182	0.00	1,159,859.26	1,159,859.26	0.00	1,258,307.00	1,258,307.00	8.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		7,939,771.11	7,939,771.11		5,993,182.00	5,993,182.00	-24.5%
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		1,615,123.75	1,615,123.75		1,396,949.00	1,396,949.00	-13.5%
NCLB: Title III, Immigrant Education Program	4201	8290		99,606.17	99,606.17		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		540,151.84	540,151.84		1,205,780.00	1,205,780.00	123.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		4,384,310.35	4,384,310.35		4,216,445.00	4,216,445.00	-3.8%
Vocational and Applied Technology Education	3500-3699	8290		218,752.95	218,752.95		255,067.00	255,067.00	16.6%
Safe and Drug Free Schools	3700-3799	8290		936,248.85	936,248.85		118,752.00	118,752.00	-87.3%
All Other Federal Revenue	All Other	8290	43,515.00	1,610,333.61	1,653,848.61	0.00	1,219,713.00	1,219,713.00	-26.3%
TOTAL, FEDERAL REVENUE			43,515.00	23,972,550.89	24,016,065.89	0.00	21,208,843.00	21,208,843.00	-11.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,393,689.00	17,393,689.00		18,094,476.00	18,094,476.00	4.0%
Prior Years	6500	8319		37,936.00	37,936.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	995,474.00	0.00	995,474.00	1,002,720.00	0.00	1,002,720.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	4,069,015.42	1,121,022.72	5,190,038.14	3,845,528.00	915,602.00	4,761,130.00	-8.3%
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		3,597,633.44	3,597,633.44		3,573,129.00	3,573,129.00	-0.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		421,497.00	421,497.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		56,805.50	56,805.50		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		50,000.00	50,000.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,385,000.00	1,385,000.00		1,419,229.00	1,419,229.00	2.5%
Common Core State Standards Implementation	7405	8590		5,901,067.00	5,901,067.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	483,768.70	2,929,758.02	3,413,526.72	0.00	2,981,498.00	2,981,498.00	-12.7%
TOTAL, OTHER STATE REVENUE			5,548,258.12	32,894,408.68	38,442,666.80	4,848,248.00	26,983,934.00	31,832,182.00	-17.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	9,773,376.36	9,773,376.36	0.00	9,800,000.00	9,800,000.00	0.3%
Other		8622	0.00	5,523,055.27	5,523,055.27	0.00	5,500,000.00	5,500,000.00	-0.4%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	279,580.24	39,803.25	319,383.49	75,000.00	59,692.00	134,692.00	-57.8%
Interest		8660	114,411.77	0.00	114,411.77	100,000.00	0.00	100,000.00	-12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,003,656.12	3,900,542.18	6,904,198.30	1,000,000.00	4,290,064.00	5,290,064.00	-23.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,397,648.13	19,236,777.06	22,634,425.19	1,175,000.00	19,649,756.00	20,824,756.00	-8.0%
TOTAL, REVENUES			202,814,241.25	76,103,736.63	278,917,977.88	223,664,986.00	67,842,533.00	291,507,519.00	4.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	64,666,043.45	22,789,251.75	87,455,295.20	72,070,433.00	21,378,274.00	93,448,707.00	6.9%
Certificated Pupil Support Salaries		1200	1,155,173.29	4,970,293.68	6,125,466.97	1,523,664.00	5,414,127.00	6,937,791.00	13.3%
Certificated Supervisors' and Administrators' Salaries		1300	8,634,738.50	1,980,368.81	10,615,107.31	9,683,666.00	1,873,300.00	11,556,966.00	8.9%
Other Certificated Salaries		1900	522,210.75	4,946,276.18	5,468,486.93	1,321,743.00	5,224,574.00	6,546,317.00	19.7%
TOTAL, CERTIFICATED SALARIES			74,978,165.99	34,686,190.42	109,664,356.41	84,599,506.00	33,890,275.00	118,489,781.00	8.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	416,358.13	11,737,123.12	12,153,481.25	2,441,963.00	10,307,407.00	12,749,370.00	4.9%
Classified Support Salaries		2200	9,737,616.46	4,801,494.07	14,539,110.53	10,484,498.00	4,796,799.00	15,281,297.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	1,874,242.41	559,387.02	2,433,629.43	2,424,006.00	584,097.00	3,008,103.00	23.6%
Clerical, Technical and Office Salaries		2400	8,880,871.60	1,969,199.50	10,850,071.10	10,024,061.00	1,843,589.00	11,867,650.00	9.4%
Other Classified Salaries		2900	840,559.40	2,467,531.28	3,308,090.68	1,456,415.00	798,185.00	2,254,600.00	-31.8%
TOTAL, CLASSIFIED SALARIES			21,749,648.00	21,534,734.99	43,284,382.99	26,830,943.00	18,330,077.00	45,161,020.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,070,181.11	2,690,905.32	8,761,086.43	6,859,648.00	2,709,389.00	9,569,037.00	9.2%
PERS		3201-3202	2,168,860.92	2,091,143.35	4,260,004.27	3,102,555.00	2,120,819.00	5,223,374.00	22.6%
OASDI/Medicare/Alternative		3301-3302	2,669,985.70	2,087,365.67	4,757,351.37	3,252,901.00	1,922,224.00	5,175,125.00	8.8%
Health and Welfare Benefits		3401-3402	15,507,323.74	6,998,130.95	22,505,454.69	18,978,260.00	8,317,829.00	27,296,089.00	21.3%
Unemployment Insurance		3501-3502	56,131.26	28,121.27	84,252.53	55,162.00	29,756.00	84,918.00	0.8%
Workers' Compensation		3601-3602	3,031,437.06	1,697,232.91	4,728,669.97	3,253,086.00	1,548,356.00	4,801,442.00	1.5%
OPEB, Allocated		3701-3702	12,418,062.29	5,972,745.95	18,390,808.24	12,910,573.00	6,171,842.00	19,082,415.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	328,535.69	228,652.69	557,188.38	672,230.00	429,347.00	1,101,577.00	97.7%
TOTAL, EMPLOYEE BENEFITS			42,250,517.77	21,794,298.11	64,044,815.88	49,084,415.00	23,249,562.00	72,333,977.00	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,147,218.63	414,645.35	4,561,863.98	3,000,000.00	192,852.00	3,192,852.00	-30.0%
Books and Other Reference Materials		4200	0.00	1,436.33	1,436.33	150,000.00	0.00	150,000.00	10343.3%
Materials and Supplies		4300	2,045,501.13	3,509,339.43	5,554,840.56	4,841,526.00	10,212,831.00	15,054,357.00	171.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	145,148.87	617,349.92	762,498.79	79,700.00	262,147.00	341,847.00	-55.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,337,868.63	4,542,771.03	10,880,639.66	8,071,226.00	10,667,830.00	18,739,056.00	72.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	536,875.00	19,879,390.57	20,416,265.57	1,530,252.00	3,646,450.00	5,176,702.00	-74.6%
Travel and Conferences		5200	201,052.38	546,069.45	747,121.83	247,894.00	171,137.00	419,031.00	-43.9%
Dues and Memberships		5300	73,753.23	72,394.33	146,147.56	76,500.00	78,300.00	154,800.00	5.9%
Insurance		5400 - 5450	1,500,000.00	0.00	1,500,000.00	1,603,452.00	0.00	1,603,452.00	6.9%
Operations and Housekeeping Services		5500	5,467,660.31	0.00	5,467,660.31	5,610,000.00	100,000.00	5,710,000.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	994,260.05	1,290,838.41	2,285,098.46	1,138,181.00	1,952,130.00	3,090,311.00	35.2%
Transfers of Direct Costs		5710	(7,200,000.00)	7,200,000.00	0.00	(6,800,000.00)	6,800,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,939.50	91,243.05	105,182.55	3,000.00	27,000.00	30,000.00	-71.5%
Professional/Consulting Services and Operating Expenditures		5800	7,207,064.88	9,989,645.18	17,196,710.06	10,920,239.00	16,609,403.00	27,529,642.00	60.1%
Communications		5900	341,607.73	8,603.74	350,211.47	882,600.00	10,528.00	893,128.00	155.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,136,213.08	39,078,184.73	48,214,397.81	15,212,118.00	29,394,948.00	44,607,066.00	-7.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	55,603.00	55,603.00	0.00	2,686,483.00	2,686,483.00	4731.5%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	190,610.42	174,839.23	365,449.65	1,207,000.00	74,000.00	1,281,000.00	250.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			190,610.42	230,442.23	421,052.65	1,207,000.00	2,760,483.00	3,967,483.00	842.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	70,704.00	0.00	70,704.00	65,000.00	0.00	65,000.00	-8.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	292,336.04	0.00	292,336.04	375,352.00	0.00	375,352.00	28.4%
Other Debt Service - Principal		7439	525,000.00	0.00	525,000.00	555,000.00	0.00	555,000.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			888,040.04	0.00	888,040.04	995,352.00	0.00	995,352.00	12.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,289,735.46)	1,289,735.46	0.00	(1,224,779.00)	1,224,779.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(882,035.37)	0.00	(882,035.37)	(465,005.00)	0.00	(465,005.00)	-47.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,171,770.83)	1,289,735.46	(882,035.37)	(1,689,784.00)	1,224,779.00	(465,005.00)	-47.3%
TOTAL, EXPENDITURES			153,359,293.10	123,156,356.97	276,515,650.07	184,310,776.00	119,517,954.00	303,828,730.00	9.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,211,500.89	12,051.67	2,223,552.56	1,495,396.00	0.00	1,495,396.00	-32.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,211,500.89	12,051.67	2,223,552.56	1,495,396.00	0.00	1,495,396.00	-32.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(48,627,295.83)	48,627,295.83	0.00	(43,389,758.00)	43,389,758.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(48,627,295.83)	48,627,295.83	0.00	(43,389,758.00)	43,389,758.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,838,796.72)	48,615,244.16	(2,223,552.56)	(44,885,154.00)	43,389,758.00	(1,495,396.00)	-32.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	2013-14 Unaudited Actuals Restricted (B)	2013-14 Unaudited Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	193,824,820.00	0.00	193,824,820.00	217,641,738.00	0.00	217,641,738.00	0.0%
2) Federal Revenue		8100-8299	43,515.00	23,972,550.89	24,016,065.89	0.00	21,208,843.00	21,208,843.00	0.0%
3) Other State Revenue		8300-8599	5,548,258.12	32,894,408.68	38,442,666.80	4,848,248.00	26,983,934.00	31,832,182.00	0.0%
4) Other Local Revenue		8600-8799	3,397,648.13	19,236,777.06	22,634,425.19	1,175,000.00	19,649,756.00	20,824,756.00	0.0%
5) TOTAL, REVENUES			202,814,241.25	76,103,736.63	278,917,977.88	223,664,986.00	67,842,533.00	291,507,519.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		95,926,065.41	58,071,912.55	153,997,977.96	111,853,209.00	57,846,922.00	169,700,131.00	10.2%
2) Instruction - Related Services	2000-2999		19,722,246.34	20,009,889.71	39,732,136.05	27,415,944.00	16,446,816.00	43,862,760.00	10.4%
3) Pupil Services	3000-3999		3,339,360.44	25,593,625.37	28,932,985.81	4,513,399.00	23,415,430.00	27,928,829.00	-3.5%
4) Ancillary Services	4000-4999		141,465.62	5,664,359.37	5,805,824.99	527,176.00	4,900,139.00	5,427,315.00	-6.5%
5) Community Services	5000-5999		133,615.20	62,523.01	196,138.21	117,663.00	134,204.00	251,867.00	28.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,884,599.24	2,336,689.65	17,221,288.89	18,141,377.00	1,636,264.00	19,777,641.00	14.8%
8) Plant Services	8000-8999		18,323,900.81	11,417,357.31	29,741,258.12	20,746,656.00	15,138,179.00	35,884,835.00	20.7%
9) Other Outgo	9000-9999	Except 7600-7699	888,040.04	0.00	888,040.04	995,352.00	0.00	995,352.00	12.1%
10) TOTAL, EXPENDITURES			153,359,293.10	123,156,356.97	276,515,650.07	184,310,776.00	119,517,954.00	303,828,730.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,454,948.15	(47,052,620.34)	2,402,327.81	39,354,210.00	(51,675,421.00)	(12,321,211.00)	-612.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,211,500.89	12,051.67	2,223,552.56	1,495,396.00	0.00	1,495,396.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(48,627,295.83)	48,627,295.83	0.00	(43,389,758.00)	43,389,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,838,796.72)	48,615,244.16	(2,223,552.56)	(44,885,154.00)	43,389,758.00	(1,495,396.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,383,848.57)	1,562,623.82	178,775.25	(5,530,944.00)	(8,285,663.00)	(13,816,607.00)	-7828.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,376,077.59	21,983,895.07	45,359,972.66	21,992,229.02	23,546,518.89	45,538,747.91	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,376,077.59	21,983,895.07	45,359,972.66	21,992,229.02	23,546,518.89	45,538,747.91	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,376,077.59	21,983,895.07	45,359,972.66	21,992,229.02	23,546,518.89	45,538,747.91	0.4%
2) Ending Balance, June 30 (E + F1e)			21,992,229.02	23,546,518.89	45,538,747.91	16,461,285.02	15,260,855.89	31,722,140.91	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	256,052.26	0.00	256,052.26	230,000.00	0.00	230,000.00	-10.2%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,546,521.68	23,546,521.68	0.00	15,260,858.68	15,260,858.68	-35.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	1,450,000.00	0.00	1,450,000.00	New
STRS Increase	0000	9780				*1,450,000.00*		*1,450,000.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,326,176.00	0.00	8,326,176.00	9,159,724.00	0.00	9,159,724.00	10.0%
Unassigned/Unappropriated Amount		9790	13,340,000.76	(2.79)	13,339,997.97	5,551,561.02	(2.79)	5,551,558.23	-58.4%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	1,789,990.77	1,789,990.77
6010	After School Education and Safety (ASES)	0.19	0.19
6230	California Clean Energy Jobs Act	421,497.00	421,497.00
6300	Lottery: Instructional Materials	3,003,405.47	3,003,405.47
6500	Special Education	309,483.55	309,483.55
6512	Special Ed: Mental Health Services	2,575,733.63	2,575,733.63
7220	Partnership Academies Program	0.32	0.32
7400	Quality Education Investment Act	570,227.17	442,032.17
7405	Common Core State Standards Implementation	4,644,808.75	1,694,275.75
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,353,292.76	819,936.76
9010	Other Restricted Local	7,878,082.07	4,204,503.07
Total, Restricted Balance		23,546,521.68	15,260,858.68

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	342,130.40	346,560.00	1.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	438,782.11	299,754.00	-31.7%
5) TOTAL, REVENUES			780,912.51	646,314.00	-17.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,444,364.13	1,455,104.00	0.7%
2) Classified Salaries		2000-2999	719,913.16	524,439.00	-27.2%
3) Employee Benefits		3000-3999	510,238.15	622,425.00	22.0%
4) Books and Supplies		4000-4999	119,637.20	399,090.00	233.6%
5) Services and Other Operating Expenditures		5000-5999	189,651.53	184,035.00	-3.0%
6) Capital Outlay		6000-6999	8,662.23	8,700.00	0.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,992,466.40	3,193,793.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,211,553.89)	(2,547,479.00)	15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,211,553.89	1,495,396.00	-32.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,211,553.89	1,495,396.00	-32.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,052,083.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,909.26	2,065,909.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.26	2,065,909.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	2,065,909.26	0.0%
2) Ending Balance, June 30 (E + F1e)			2,065,909.26	1,013,826.26	-50.9%
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	12,200.05	12,200.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,053,709.21	1,001,626.21	-51.2%
Other Commitments	0000	9760	*2,053,709.21*		
Other Commitments	0000	9760		*1,001,626.21*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,876,326.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	111,553.92		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	3,233.82		
3) Accounts Receivable		9200	57,777.71		
4) Due from Grantor Government		9290	216,064.69		
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			2,264,956.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	199,047.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			199,047.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,065,909.26		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	5,587.40	10,017.00	79.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	336,543.00	336,543.00	0.0%
TOTAL, FEDERAL REVENUE			342,130.40	346,560.00	1.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,074.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	259,519.96	200,000.00	-22.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	176,187.33	99,754.00	-43.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			438,782.11	299,754.00	-31.7%
TOTAL, REVENUES			780,912.51	646,314.00	-17.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,324,404.37	1,340,287.00	1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,959.76	114,817.00	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,444,364.13	1,455,104.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	193,438.06	122,452.00	-36.7%
Classified Support Salaries		2200	106,496.72	93,760.00	-12.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	294,241.86	308,227.00	4.8%
Other Classified Salaries		2900	125,736.52	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			719,913.16	524,439.00	-27.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	89,270.65	120,047.00	34.5%
PERS		3201-3202	48,091.92	61,733.00	28.4%
OASDI/Medicare/Alternative		3301-3302	73,451.69	61,222.00	-16.6%
Health and Welfare Benefits		3401-3402	126,175.33	194,786.00	54.4%
Unemployment Insurance		3501-3502	1,118.03	991.00	-11.4%
Workers' Compensation		3601-3602	67,212.53	59,578.00	-11.4%
OPEB, Allocated		3701-3702	101,618.00	118,668.00	16.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,300.00	5,400.00	63.6%
TOTAL, EMPLOYEE BENEFITS			510,238.15	622,425.00	22.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,023.41	380,648.00	369.8%
Noncapitalized Equipment		4400	38,613.79	18,442.00	-52.2%
TOTAL, BOOKS AND SUPPLIES			119,637.20	399,090.00	233.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,210.15	4,925.00	-31.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	81,000.00	86,000.00	6.2%
Operations and Housekeeping Services		5500	41,502.77	42,100.00	1.4%
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	32,684.93	23,124.00	-29.3%
Communications		5900	27,253.68	27,886.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,651.53	184,035.00	-3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,662.23	8,700.00	0.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,662.23	8,700.00	0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,992,466.40	3,193,793.00	6.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,211,553.89	1,495,396.00	-32.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,211,553.89	1,495,396.00	-32.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,211,553.89	1,495,396.00	-32.4%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	342,130.40	346,560.00	1.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	438,782.11	299,754.00	-31.7%
5) TOTAL, REVENUES			780,912.51	646,314.00	-17.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,797,694.35	1,894,608.00	5.4%
2) Instruction - Related Services	2000-2999		972,774.55	1,072,491.00	10.3%
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		221,997.50	226,694.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,992,466.40	3,193,793.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,211,553.89)	(2,547,479.00)	15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,211,553.89	1,495,396.00	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			2,211,553.89	1,495,396.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,052,083.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,909.26	2,065,909.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.26	2,065,909.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	2,065,909.26	0.0%
2) Ending Balance, June 30 (E + F1e)			2,065,909.26	1,013,826.26	-50.9%
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	12,200.05	12,200.05	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,053,709.21	1,001,626.21	-51.2%
Other Commitments	0000	9760	*2,053,709.21*		
Other Commitments	0000	9760		*1,001,626.21*	
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
3905	Adult Education: Adult Basic Education & ESL	0.09	0.09
3913	Adult Education: Adult Secondary Education	0.01	0.01
9010	Other Restricted Local	12,199.95	12,199.95
Total, Restricted Balance		12,200.05	12,200.05

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,774.30	400,000.00	5.3%
3) Other State Revenue		8300-8599	2,053,730.94	2,455,394.00	19.6%
4) Other Local Revenue		8600-8799	147,438.25	115,000.00	-22.0%
5) TOTAL, REVENUES			2,580,943.49	2,970,394.00	15.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	982,085.47	1,051,762.00	7.1%
2) Classified Salaries		2000-2999	750,445.12	952,818.00	27.0%
3) Employee Benefits		3000-3999	630,403.58	777,569.00	23.3%
4) Books and Supplies		4000-4999	52,410.04	97,662.00	86.3%
5) Services and Other Operating Expenditures		5000-5999	37,601.50	20,000.00	-46.8%
6) Capital Outlay		6000-6999	9,156.00	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	122,070.00	106,583.00	-12.7%
9) TOTAL, EXPENDITURES			2,584,171.71	3,006,394.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,228.22)	(36,000.00)	1015.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,998.67	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,998.67	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,770.45	(36,000.00)	-510.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,051.56	165,822.01	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,051.56	165,822.01	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,051.56	165,822.01	5.6%
2) Ending Balance, June 30 (E + F1e)			165,822.01	129,822.01	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,006.00	46,006.00	-43.9%
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	83,816.01	83,816.01	0.0%
Other Assignments	0000	9780	*83,816.01*		
Other Assignments	0000	9780		*83,816.01*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	105,154.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	43,970.12		
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	7,945.62		
4) Due from Grantor Government		9290	60,603.28		
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			217,673.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	24,698.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	27,152.67		
6) TOTAL, LIABILITIES			51,851.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			165,822.01		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	379,774.30	400,000.00	5.3%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			379,774.30	400,000.00	5.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,053,730.94	2,455,394.00	19.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,053,730.94	2,455,394.00	19.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,066.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	124,422.89	115,000.00	-7.6%
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	21,948.65	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,438.25	115,000.00	-22.0%
TOTAL, REVENUES			2,580,943.49	2,970,394.00	15.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	874,598.96	942,697.00	7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	56,103.32	57,365.00	2.2%
Other Certificated Salaries		1900	51,383.19	51,700.00	0.6%
TOTAL, CERTIFICATED SALARIES			982,085.47	1,051,762.00	7.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	548,411.08	737,127.00	34.4%
Classified Support Salaries		2200	413.01	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	168,113.65	176,919.00	5.2%
Other Classified Salaries		2900	33,507.38	38,772.00	15.7%
TOTAL, CLASSIFIED SALARIES			750,445.12	952,818.00	27.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	78,111.91	86,778.00	11.1%
PERS		3201-3202	63,660.77	109,976.00	72.8%
OASDI/Medicare/Alternative		3301-3302	68,578.82	87,052.00	26.9%
Health and Welfare Benefits		3401-3402	190,039.86	229,970.00	21.0%
Unemployment Insurance		3501-3502	848.89	1,022.00	20.4%
Workers' Compensation		3601-3602	52,616.87	59,401.00	12.9%
OPEB, Allocated		3701-3702	170,396.46	189,870.00	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,150.00	13,500.00	119.5%
TOTAL, EMPLOYEE BENEFITS			630,403.58	777,569.00	23.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,684.79	97,662.00	123.6%
Noncapitalized Equipment		4400	8,725.25	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,410.04	97,662.00	86.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,558.15	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,645.80	20,000.00	87.9%
Professional/Consulting Services and Operating Expenditures		5800	21,397.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,601.50	20,000.00	-46.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,156.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,156.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	122,070.00	106,583.00	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			122,070.00	106,583.00	-12.7%
TOTAL, EXPENDITURES			2,584,171.71	3,006,394.00	16.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,998.67	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,998.67	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,998.67	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,774.30	400,000.00	5.3%
3) Other State Revenue		8300-8599	2,053,730.94	2,455,394.00	19.6%
4) Other Local Revenue		8600-8799	147,438.25	115,000.00	-22.0%
5) TOTAL, REVENUES			2,580,943.49	2,970,394.00	15.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,953,516.54	2,378,868.00	21.8%
2) Instruction - Related Services	2000-2999		444,529.54	436,499.00	-1.8%
3) Pupil Services	3000-3999		57,593.13	84,444.00	46.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		122,070.00	106,583.00	-12.7%
8) Plant Services	8000-8999		6,462.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,584,171.71	3,006,394.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,228.22)	(36,000.00)	1015.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,998.67	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			11,998.67	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,770.45	(36,000.00)	-510.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,051.56	165,822.01	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,051.56	165,822.01	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,051.56	165,822.01	5.6%
2) Ending Balance, June 30 (E + F1e)			165,822.01	129,822.01	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,006.00	46,006.00	-43.9%
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	83,816.01	83,816.01	0.0%
Other Assignments	0000	9780	*83,816.01*		
Other Assignments	0000	9780		*83,816.01*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6130	Child Development: Center-Based Reserve Account	17,233.46	17,233.46
9010	Other Restricted Local	64,772.54	28,772.54
	Total, Restricted Balance	82,006.00	46,006.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,954,846.90	11,930,000.00	-7.9%
3) Other State Revenue		8300-8599	883,278.90	850,000.00	-3.8%
4) Other Local Revenue		8600-8799	991,258.08	1,095,000.00	10.5%
5) TOTAL, REVENUES			14,829,383.88	13,875,000.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,081,102.71	5,043,807.00	-0.7%
3) Employee Benefits		3000-3999	1,947,193.47	2,123,149.00	9.0%
4) Books and Supplies		4000-4999	6,813,152.42	5,783,000.00	-15.1%
5) Services and Other Operating Expenditures		5000-5999	468,081.82	531,150.00	13.5%
6) Capital Outlay		6000-6999	129,692.15	50,000.00	-61.4%
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	759,965.37	358,422.00	-52.8%
9) TOTAL, EXPENDITURES			15,199,187.94	13,889,528.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(369,804.06)	(14,528.00)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,804.06)	(14,528.00)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,711,089.59	3,341,285.53	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,711,089.59	3,341,285.53	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,711,089.59	3,341,285.53	-10.0%
2) Ending Balance, June 30 (E + F1e)			3,341,285.53	3,326,757.53	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	548,280.91	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	2,766,102.27	3,299,855.18	19.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,902.35	26,902.35	0.0%
Other Commitments	0000	9760	*26,902.35*		
Other Commitments	0000	9760		*26,902.35*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,473.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,991.76		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,700.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,522,408.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	548,280.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,082,855.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	441,569.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	300,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			741,569.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,341,285.53		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,954,846.90	11,930,000.00	-7.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,954,846.90	11,930,000.00	-7.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	883,278.90	850,000.00	-3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			883,278.90	850,000.00	-3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	972,248.92	1,075,000.00	10.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,099.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,910.11	20,000.00	11.7%
TOTAL, OTHER LOCAL REVENUE			991,258.08	1,095,000.00	10.5%
TOTAL, REVENUES			14,829,383.88	13,875,000.00	-6.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,609,984.16	4,597,340.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	196,664.28	204,005.00	3.7%
Clerical, Technical and Office Salaries		2400	273,847.07	242,462.00	-11.5%
Other Classified Salaries		2900	607.20	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,081,102.71	5,043,807.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	393,151.97	397,263.00	1.0%
OASDI/Medicare/Alternative		3301-3302	381,395.93	385,570.00	1.1%
Health and Welfare Benefits		3401-3402	472,272.31	594,426.00	25.9%
Unemployment Insurance		3501-3502	2,555.52	2,547.00	-0.3%
Workers' Compensation		3601-3602	155,263.78	149,451.00	-3.7%
OPEB, Allocated		3701-3702	499,857.41	515,592.00	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,696.55	78,300.00	83.4%
TOTAL, EMPLOYEE BENEFITS			1,947,193.47	2,123,149.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	700,094.19	500,000.00	-28.6%
Noncapitalized Equipment		4400	51,661.03	108,000.00	109.1%
Food		4700	6,061,397.20	5,175,000.00	-14.6%
TOTAL, BOOKS AND SUPPLIES			6,813,152.42	5,783,000.00	-15.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,376.14	30,000.00	18.2%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	162,790.60	150,000.00	-7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,802.47	150,000.00	-4.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(119,506.35)	(50,000.00)	-58.2%
Professional/Consulting Services and Operating Expenditures		5800	92,225.90	100,000.00	8.4%
Communications		5900	243.06	1,000.00	311.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			468,081.82	531,150.00	13.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	129,692.15	50,000.00	-61.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			129,692.15	50,000.00	-61.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	759,965.37	358,422.00	-52.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			759,965.37	358,422.00	-52.8%
TOTAL, EXPENDITURES			15,199,187.94	13,889,528.00	-8.6%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,954,846.90	11,930,000.00	-7.9%
3) Other State Revenue		8300-8599	883,278.90	850,000.00	-3.8%
4) Other Local Revenue		8600-8799	991,258.08	1,095,000.00	10.5%
5) TOTAL, REVENUES			14,829,383.88	13,875,000.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,276,431.97	13,381,106.00	-6.3%
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		759,965.37	358,422.00	-52.8%
8) Plant Services	8000-8999		162,790.60	150,000.00	-7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,199,187.94	13,889,528.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(369,804.06)	(14,528.00)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,804.06)	(14,528.00)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,711,089.59	3,341,285.53	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,711,089.59	3,341,285.53	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,711,089.59	3,341,285.53	-10.0%
2) Ending Balance, June 30 (E + F1e)			3,341,285.53	3,326,757.53	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	548,280.91	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	2,766,102.27	3,299,855.18	19.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,902.35	26,902.35	0.0%
Other Commitments	0000	9760	*26,902.35*		
Other Commitments	0000	9760		*26,902.35*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	965,744.08	1,663,277.99
5330	Child Nutrition: Summer Food Service Program Operations	1,787,524.58	1,623,743.58
9010	Other Restricted Local	12,833.61	12,833.61
Total, Restricted Balance		2,766,102.27	3,299,855.18

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,511.04	0.00	-100.0%
5) TOTAL, REVENUES			7,511.04	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,942.34	45,000.00	32.6%
5) Services and Other Operating Expenditures		5000-5999	333,497.83	2,717,000.00	714.7%
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			367,440.17	2,762,000.00	651.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(359,929.13)	(2,762,000.00)	667.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,640,070.87	(2,762,000.00)	-268.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,030.24	2,944,101.11	125.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,030.24	2,944,101.11	125.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,030.24	2,944,101.11	125.8%
2) Ending Balance, June 30 (E + F1e)			2,944,101.11	182,101.11	-93.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,944,101.11	182,101.11	-93.8%
Other Commitments	0000	9760	*2,944,101.11*		
Other Commitments	0000	9760		*182,101.11*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,002,466.04		
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			3,002,466.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	58,364.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			58,364.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,944,101.11		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,511.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,511.04	0.00	-100.0%
TOTAL, REVENUES			7,511.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,942.34	45,000.00	32.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,942.34	45,000.00	32.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	333,497.83	2,717,000.00	714.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,497.83	2,717,000.00	714.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			367,440.17	2,762,000.00	651.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,511.04	0.00	-100.0%
5) TOTAL, REVENUES			7,511.04	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		367,440.17	2,762,000.00	651.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			367,440.17	2,762,000.00	651.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(359,929.13)	(2,762,000.00)	667.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,640,070.87	(2,762,000.00)	-268.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,030.24	2,944,101.11	125.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,030.24	2,944,101.11	125.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,030.24	2,944,101.11	125.8%
2) Ending Balance, June 30 (E + F1e)			2,944,101.11	182,101.11	-93.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,944,101.11	182,101.11	-93.8%
Other Commitments	0000	9760	*2,944,101.11*		
Other Commitments	0000	9760		*182,101.11*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,443.59	0.00	-100.0%
5) TOTAL, REVENUES			35,443.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,443.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,443.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,669,724.69	11,705,168.28	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,669,724.69	11,705,168.28	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,669,724.69	11,705,168.28	0.3%
2) Ending Balance, June 30 (E + F1e)			11,705,168.28	11,705,168.28	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	11,705,168.28	11,705,168.28	0.0%
Other Assignments	0000	9780	*11,705,168.28*		
Other Assignments	0000	9780		*11,705,168.28*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,396,203.09		
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	8,909.58		
3) Accounts Receivable		9200	55.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	300,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,705,168.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,705,168.28		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,443.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,443.59	0.00	-100.0%
TOTAL, REVENUES			35,443.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,443.59	0.00	-100.0%
5) TOTAL, REVENUES			35,443.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,443.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,443.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,669,724.69	11,705,168.28	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,669,724.69	11,705,168.28	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,669,724.69	11,705,168.28	0.3%
2) Ending Balance, June 30 (E + F1e)			11,705,168.28	11,705,168.28	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,705,168.28	11,705,168.28	0.0%
Other Assignments	0000	9780	*11,705,168.28*		
Other Assignments	0000	9780		*11,705,168.28*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	536,200.90	150,000.00	-72.0%
5) TOTAL, REVENUES			536,200.90	150,000.00	-72.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,420,820.07	1,634,207.00	15.0%
3) Employee Benefits		3000-3999	582,237.00	746,242.00	28.2%
4) Books and Supplies		4000-4999	7,033,110.28	629,500.00	-91.0%
5) Services and Other Operating Expenditures		5000-5999	8,375,220.34	8,332,000.00	-0.5%
6) Capital Outlay		6000-6999	103,559,894.21	165,202,566.00	59.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,971,281.90	176,544,515.00	45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,435,081.00)	(176,394,515.00)	46.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	124,520,000.00	170,000,000.00	36.5%
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			124,520,000.00	170,000,000.00	36.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,084,919.00	(6,394,515.00)	-256.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,443,368.33	59,528,287.33	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,443,368.33	59,528,287.33	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,443,368.33	59,528,287.33	7.4%
2) Ending Balance, June 30 (E + F1e)			59,528,287.33	53,133,772.33	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,611,254.72	50,066,739.72	-11.6%
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	2,917,032.61	3,067,032.61	5.1%
Other Assignments	0000	9780	*2,917,032.61*		
Other Assignments	0000	9780		*3,067,032.61*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	75,083,676.43		
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	9,497,506.65		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	1,511,015.62		
3) Accounts Receivable		9200	5,467.49		
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			86,097,666.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,569,378.86		
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			26,569,378.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			59,528,287.33		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	285,274.37	150,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250,926.53	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			536,200.90	150,000.00	-72.0%
TOTAL, REVENUES			536,200.90	150,000.00	-72.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	(8,235.42)	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	979,681.56	1,250,781.00	27.7%
Clerical, Technical and Office Salaries		2400	425,004.69	383,426.00	-9.8%
Other Classified Salaries		2900	24,369.24	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,420,820.07	1,634,207.00	15.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,840.71	0.00	-100.0%
PERS		3201-3202	153,799.10	202,033.00	31.4%
OASDI/Medicare/Alternative		3301-3302	93,997.16	115,524.00	22.9%
Health and Welfare Benefits		3401-3402	161,762.61	228,476.00	41.2%
Unemployment Insurance		3501-3502	620.88	818.00	31.7%
Workers' Compensation		3601-3602	43,245.23	48,415.00	12.0%
OPEB, Allocated		3701-3702	119,111.31	135,856.00	14.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,860.00	15,120.00	92.4%
TOTAL, EMPLOYEE BENEFITS			582,237.00	746,242.00	28.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,555,687.17	362,500.00	-89.8%
Noncapitalized Equipment		4400	3,477,423.11	267,000.00	-92.3%
TOTAL, BOOKS AND SUPPLIES			7,033,110.28	629,500.00	-91.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,296.24	13,000.00	5.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,907,644.29	50,000.00	-97.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,678.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,451,601.81	8,269,000.00	28.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,375,220.34	8,332,000.00	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	747,337.56	0.00	-100.0%
Buildings and Improvements of Buildings		6200	98,166,949.45	155,069,066.00	58.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,645,607.20	10,133,500.00	118.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,559,894.21	165,202,566.00	59.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,971,281.90	176,544,515.00	45.9%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	124,520,000.00	170,000,000.00	36.5%
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			124,520,000.00	170,000,000.00	36.5%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			124,520,000.00	170,000,000.00	36.5%

Unaudited Actuals
Building Fund
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	536,200.90	150,000.00	-72.0%
5) TOTAL, REVENUES			536,200.90	150,000.00	-72.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		120,971,281.90	176,544,515.00	45.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			120,971,281.90	176,544,515.00	45.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(120,435,081.00)	(176,394,515.00)	46.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	124,520,000.00	170,000,000.00	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			124,520,000.00	170,000,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,084,919.00	(6,394,515.00)	-256.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,443,368.33	59,528,287.33	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,443,368.33	59,528,287.33	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,443,368.33	59,528,287.33	7.4%
2) Ending Balance, June 30 (E + F1e)			59,528,287.33	53,133,772.33	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,611,254.72	50,066,739.72	-11.6%
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	2,917,032.61	3,067,032.61	5.1%
Other Assignments	0000	9780	*2,917,032.61*		
Other Assignments	0000	9780		*3,067,032.61*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	56,611,254.72	50,066,739.72
Total, Restricted Balance		56,611,254.72	50,066,739.72

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,819,298.51	104,000.00	-94.3%
5) TOTAL, REVENUES			1,819,298.51	104,000.00	-94.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	477.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	678,084.22	919,000.00	35.5%
6) Capital Outlay		6000-6999	141,011.22	132,000.00	-6.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			819,572.83	1,051,000.00	28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			999,725.68	(947,000.00)	-194.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			999,725.68	(947,000.00)	-194.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,442,613.64	3,442,339.32	40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,442,613.64	3,442,339.32	40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,442,613.64	3,442,339.32	40.9%
2) Ending Balance, June 30 (E + F1e)			3,442,339.32	2,495,339.32	-27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	3,442,339.32	2,495,339.32	-27.5%
Other Assignments	0000	9780	*3,442,339.32*		
Other Assignments	0000	9780		*2,495,339.32*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,295,901.68		
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	1,167,985.89		
3) Accounts Receivable		9200	4,756.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,468,644.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,304.70		
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			26,304.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,442,339.32		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,576.85	4,000.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,811,721.66	100,000.00	-94.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,819,298.51	104,000.00	-94.3%
TOTAL, REVENUES			1,819,298.51	104,000.00	-94.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	477.39	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			477.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	547,794.72	780,000.00	42.4%
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	130,289.50	139,000.00	6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			678,084.22	919,000.00	35.5%
CAPITAL OUTLAY					
Land		6100	0.00	24,000.00	New
Land Improvements		6170	9,949.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	124,731.65	101,000.00	-19.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,330.07	7,000.00	10.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			141,011.22	132,000.00	-6.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			819,572.83	1,051,000.00	28.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,819,298.51	104,000.00	-94.3%
5) TOTAL, REVENUES			1,819,298.51	104,000.00	-94.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		819,572.83	1,051,000.00	28.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			819,572.83	1,051,000.00	28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			999,725.68	(947,000.00)	-194.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			999,725.68	(947,000.00)	-194.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,442,613.64	3,442,339.32	40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,442,613.64	3,442,339.32	40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,442,613.64	3,442,339.32	40.9%
2) Ending Balance, June 30 (E + F1e)			3,442,339.32	2,495,339.32	-27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,442,339.32	2,495,339.32	-27.5%
Other Assignments	0000	9780	*3,442,339.32*		
Other Assignments	0000	9780		*2,495,339.32*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,322,565.80	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,629.13	54,500.00	-45.3%
5) TOTAL, REVENUES			34,422,194.93	54,500.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79.00	0.00	-100.0%
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			79.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,422,115.93	54,500.00	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,422,115.93	54,500.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,946,044.67	44,368,160.60	346.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,946,044.67	44,368,160.60	346.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,946,044.67	44,368,160.60	346.1%
2) Ending Balance, June 30 (E + F1e)			44,368,160.60	44,422,660.60	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,368,160.60	44,422,660.60	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,346,482.46		
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	30,006,821.70		
3) Accounts Receivable		9200	14,912.44		
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			44,368,216.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	56.00		
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			56.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,368,160.60		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	34,322,565.80	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,322,565.80	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	99,629.13	54,500.00	-45.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,629.13	54,500.00	-45.3%
TOTAL, REVENUES			34,422,194.93	54,500.00	-99.8%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	79.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			79.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,322,565.80	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,629.13	54,500.00	-45.3%
5) TOTAL, REVENUES			34,422,194.93	54,500.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		79.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			79.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,422,115.93	54,500.00	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,422,115.93	54,500.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,946,044.67	44,368,160.60	346.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,946,044.67	44,368,160.60	346.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,946,044.67	44,368,160.60	346.1%
2) Ending Balance, June 30 (E + F1e)			44,368,160.60	44,422,660.60	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,368,160.60	44,422,660.60	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	30,323,275.23	30,373,275.23
7810	Other Restricted State	14,044,885.37	14,049,385.37
Total, Restricted Balance		44,368,160.60	44,422,660.60

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,591,167.78	0.00	-100.0%
5) TOTAL, REVENUES			1,591,167.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	111,545.42	65,000.00	-41.7%
5) Services and Other Operating Expenditures		5000-5999	911,561.66	1,584,000.00	73.8%
6) Capital Outlay		6000-6999	168,817.64	24,375.00	-85.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,191,924.72	1,673,375.00	40.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			399,243.06	(1,673,375.00)	-519.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,600,756.94)	(1,673,375.00)	4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,676,399.98	5,075,643.04	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,676,399.98	5,075,643.04	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,676,399.98	5,075,643.04	-24.0%
2) Ending Balance, June 30 (E + F1e)			5,075,643.04	3,402,268.04	-33.0%
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	750,156.47	750,156.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,325,486.57	2,652,111.57	-38.7%
Other Assignments	0000	9780	*4,325,486.57*		
Other Assignments	0000	9780		*2,652,111.57*	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,493,756.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,359.29		
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			5,504,115.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	428,472.55		
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			428,472.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,075,643.04		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,301,562.65	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,598.92	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	274,006.21	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,591,167.78	0.00	-100.0%
TOTAL, REVENUES			1,591,167.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,772.79	60,000.00	-27.5%
Noncapitalized Equipment		4400	28,772.63	5,000.00	-82.6%
TOTAL, BOOKS AND SUPPLIES			111,545.42	65,000.00	-41.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	894,960.51	1,584,000.00	77.0%
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	16,584.39	0.00	-100.0%
Communications		5900	16.76	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			911,561.66	1,584,000.00	73.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	122,835.64	24,375.00	-80.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,982.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			168,817.64	24,375.00	-85.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,191,924.72	1,673,375.00	40.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,000,000.00)	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,591,167.78	0.00	-100.0%
5) TOTAL, REVENUES			1,591,167.78	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,191,924.72	1,673,375.00	40.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,191,924.72	1,673,375.00	40.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			399,243.06	(1,673,375.00)	-519.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	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			(2,000,000.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,600,756.94)	(1,673,375.00)	4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,676,399.98	5,075,643.04	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,676,399.98	5,075,643.04	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,676,399.98	5,075,643.04	-24.0%
2) Ending Balance, June 30 (E + F1e)			5,075,643.04	3,402,268.04	-33.0%
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	750,156.47	750,156.47	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	4,325,486.57	2,652,111.57	-38.7%
Other Assignments	0000	9780	*4,325,486.57*		
Other Assignments	0000	9780		*2,652,111.57*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5810	Other Restricted Federal	89,536.31	89,536.31
9010	Other Restricted Local	660,620.16	660,620.16
Total, Restricted Balance		750,156.47	750,156.47

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,635,793.40	0.00	-100.0%
3) Other State Revenue		8300-8599	767,542.71	0.00	-100.0%
4) Other Local Revenue		8600-8799	62,795,701.52	0.00	-100.0%
5) TOTAL, REVENUES			67,199,037.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	56,954,266.82	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,954,266.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,244,770.81	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,920,085.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,920,085.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,164,856.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,126,375.45	60,291,231.86	25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,126,375.45	60,291,231.86	25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,126,375.45	60,291,231.86	25.3%
2) Ending Balance, June 30 (E + F1e)			60,291,231.86	60,291,231.86	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	60,291,231.86	60,291,231.86	0.0%
Other Assignments	0000	9780	*60,291,231.86*		
Other Assignmenst	0000	9780		*60,291,231.86*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,291,232.40		
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			60,291,232.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			60,291,231.86		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,635,793.40	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,635,793.40	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	762,318.35	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	5,224.36	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			767,542.71	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	59,892,692.54	0.00	-100.0%
Unsecured Roll		8612	2,570,992.93	0.00	-100.0%
Prior Years' Taxes		8613	(352,621.59)	0.00	-100.0%
Supplemental Taxes		8614	541,245.32	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	106,349.37	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	37,042.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,795,701.52	0.00	-100.0%
TOTAL, REVENUES			67,199,037.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	20,282,206.10	0.00	-100.0%
Bond Interest and Other Service Charges		7434	36,672,060.72	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,954,266.82	0.00	-100.0%
TOTAL, EXPENDITURES			56,954,266.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,920,085.60	0.00	-100.0%
(c) TOTAL, SOURCES			1,920,085.60	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,920,085.60	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,635,793.40	0.00	-100.0%
3) Other State Revenue		8300-8599	767,542.71	0.00	-100.0%
4) Other Local Revenue		8600-8799	62,795,701.52	0.00	-100.0%
5) TOTAL, REVENUES			67,199,037.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	56,954,266.82	0.00	-100.0%
10) TOTAL, EXPENDITURES			56,954,266.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,244,770.81	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,920,085.60	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,920,085.60	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,164,856.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,126,375.45	60,291,231.86	25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,126,375.45	60,291,231.86	25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,126,375.45	60,291,231.86	25.3%
2) Ending Balance, June 30 (E + F1e)			60,291,231.86	60,291,231.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	60,291,231.86	60,291,231.86	0.0%
Other Assignments	0000	9780	*60,291,231.86*		
Other Assignmenst	0000	9780		*60,291,231.86*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	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	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780	*1,042,373.29*		
Other Assignments	0000	9780		*1,042,373.29*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	1,042,373.29		
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			1,042,373.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,042,373.29		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780	*1,042,373.29*		
Other Assignments	0000	9780		*1,042,373.29*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	521.12	0.00	-100.0%
5) TOTAL, REVENUES			521.12	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			521.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	560.17	1,081.29	93.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			560.17	1,081.29	93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			560.17	1,081.29	93.0%
2) Ending Balance, June 30 (E + F1e)			1,081.29	1,081.29	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	1,081.29	1,081.29	0.0%
Other Assignments	0000	9780	*1,081.29*		
Other Assignments	0000	9780		*1,081.29*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	1,080.69		
3) Accounts Receivable		9200	0.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,081.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,081.29		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	521.12	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%
TOTAL, OTHER LOCAL REVENUE			521.12	0.00	-100.0%
TOTAL, REVENUES			521.12	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	521.12	0.00	-100.0%
5) TOTAL, REVENUES			521.12	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			521.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			521.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	560.17	1,081.29	93.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			560.17	1,081.29	93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			560.17	1,081.29	93.0%
2) Ending Balance, June 30 (E + F1e)			1,081.29	1,081.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,081.29	1,081.29	0.0%
Other Assignments	0000	9780	*1,081.29*		
Other Assignments	0000	9780		*1,081.29*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,810,927.99	1,734,000.00	-4.2%
5) TOTAL, REVENUES			1,810,927.99	1,734,000.00	-4.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,186.91	74,944.00	-12.0%
3) Employee Benefits		3000-3999	39,380.68	41,099.00	4.4%
4) Books and Supplies		4000-4999	774.38	2,500.00	222.8%
5) Services and Other Operating Expenses		5000-5999	2,104,548.38	2,446,750.00	16.3%
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			2,229,890.35	2,565,293.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(418,962.36)	(831,293.00)	98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(418,962.36)	(831,293.00)	98.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,698,615.22	1,279,652.86	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,698,615.22	1,279,652.86	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,698,615.22	1,279,652.86	-24.7%
2) Ending Net Position, June 30 (E + F1e)			1,279,652.86	448,359.86	-65.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,279,652.86	448,359.86	-65.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,605,089.96		
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	1,957.50		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	124.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			3,607,171.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,827,518.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	500,000.00		
7) TOTAL, LIABILITIES			2,327,518.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,279,652.86		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,318.85	3,000.00	-52.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,731,000.00	1,731,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73,609.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,810,927.99	1,734,000.00	-4.2%
TOTAL, REVENUES			1,810,927.99	1,734,000.00	-4.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	81,929.78	74,944.00	-8.5%
Clerical, Technical and Office Salaries		2400	3,257.13	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,186.91	74,944.00	-12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,370.25	8,822.00	5.4%
OASDI/Medicare/Alternative		3301-3302	6,130.06	5,734.00	-6.5%
Health and Welfare Benefits		3401-3402	14,076.00	16,100.00	14.4%
Unemployment Insurance		3501-3502	42.55	38.00	-10.7%
Workers' Compensation		3601-3602	2,577.82	2,221.00	-13.8%
OPEB, Allocated		3701-3702	8,184.00	8,184.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,380.68	41,099.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	774.38	2,500.00	222.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			774.38	2,500.00	222.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,516,280.20	1,700,000.00	12.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	218,030.04	379,000.00	73.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	370,072.67	365,000.00	-1.4%
Communications		5900	165.47	250.00	51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,104,548.38	2,446,750.00	16.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,229,890.35	2,565,293.00	15.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,810,927.99	1,734,000.00	-4.2%
5) TOTAL, REVENUES			1,810,927.99	1,734,000.00	-4.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,229,890.35	2,565,293.00	15.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,229,890.35	2,565,293.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(418,962.36)	(831,293.00)	98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(418,962.36)	(831,293.00)	98.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,698,615.22	1,279,652.86	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,698,615.22	1,279,652.86	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,698,615.22	1,279,652.86	-24.7%
2) Ending Net Position, June 30 (E + F1e)			1,279,652.86	448,359.86	-65.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,279,652.86	448,359.86	-65.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,293,030.26	20,036,391.00	-1.3%
5) TOTAL, REVENUES			20,293,030.26	20,036,391.00	-1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,244,534.52	18,465,800.00	7.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,244,534.52	18,465,800.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,048,495.74	1,570,591.00	-48.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,048,495.74	1,570,591.00	-48.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,873,583.13	16,922,078.87	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,873,583.13	16,922,078.87	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,873,583.13	16,922,078.87	22.0%
2) Ending Net Position, June 30 (E + F1e)			16,922,078.87	18,492,669.87	9.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,889.80	29,889.80	0.0%
c) Unrestricted Net Position		9790	16,892,189.07	18,462,780.07	9.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,702,682.89		
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	7,214,748.71		
3) Accounts Receivable		9200	3,979.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			16,921,410.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	(668.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(668.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			16,922,078.87		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	37,649.44	30,000.00	-20.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,284,487.48	20,006,391.00	3.7%
Other Local Revenue					
All Other Local Revenue		8699	970,893.34	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			20,293,030.26	20,036,391.00	-1.3%
TOTAL, REVENUES			20,293,030.26	20,036,391.00	-1.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,244,534.52	18,465,800.00	7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,244,534.52	18,465,800.00	7.1%
TOTAL, EXPENSES			17,244,534.52	18,465,800.00	7.1%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,293,030.26	20,036,391.00	-1.3%
5) TOTAL, REVENUES			20,293,030.26	20,036,391.00	-1.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,244,534.52	18,465,800.00	7.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,244,534.52	18,465,800.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,048,495.74	1,570,591.00	-48.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,048,495.74	1,570,591.00	-48.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,873,583.13	16,922,078.87	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,873,583.13	16,922,078.87	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,873,583.13	16,922,078.87	22.0%
2) Ending Net Position, June 30 (E + F1e)			16,922,078.87	18,492,669.87	9.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,889.80	29,889.80	0.0%
c) Unrestricted Net Position		9790	16,892,189.07	18,462,780.07	9.3%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	29,889.80	29,889.80
Total, Restricted Net Position		29,889.80	29,889.80

Description	Object Codes	2013-14 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	1,320,606.09
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	25,473.91
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		1,346,080.00
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	1,346,080.00
3) TOTAL, LIABILITIES (Must equal A5)		1,346,080.00

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	1,320,606.09		1,320,606.09			1,320,606.09
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	25,473.91		25,473.91			25,473.91
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		1,346,080.00	0.00	1,346,080.00	0.00	0.00	1,346,080.00
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	1,346,080.00		1,346,080.00			1,346,080.00
TOTAL, LIABILITIES		1,346,080.00	0.00	1,346,080.00	0.00	0.00	1,346,080.00

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	28,148.05	28,020.49	28,134.24	28,183.17	28,015.78	28,183.17
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	28,148.05	28,020.49	28,134.24	28,183.17	28,015.78	28,183.17
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	28,148.05	28,020.49	28,134.24	28,183.17	28,015.78	28,183.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	281,870,618.00		281,870,618.00	117,159,288.00	103,098,822.00	295,931,084.00
Total capital assets not being depreciated	334,241,909.00	0.00	334,241,909.00	117,159,288.00	103,098,822.00	348,302,375.00
Capital assets being depreciated:						
Land Improvements	66,103,325.00		66,103,325.00	812,890.00		66,916,215.00
Buildings	890,398,893.00		890,398,893.00	103,098,822.00	10,208,676.00	983,289,039.00
Equipment	15,392,604.00		15,392,604.00	5,210,879.00	490,854.00	20,112,629.00
Total capital assets being depreciated	971,894,822.00	0.00	971,894,822.00	109,122,591.00	10,699,530.00	1,070,317,883.00
Accumulated Depreciation for:						
Land Improvements	(41,815,160.00)		(41,815,160.00)	(1,646,944.00)		(43,462,104.00)
Buildings	(227,115,951.00)		(227,115,951.00)	(19,478,830.00)	(7,828,393.00)	(238,766,388.00)
Equipment	(7,639,013.00)		(7,639,013.00)	(2,594,004.00)	(342,709.00)	(9,890,308.00)
Total accumulated depreciation	(276,570,124.00)	0.00	(276,570,124.00)	(23,719,778.00)	(8,171,102.00)	(292,118,800.00)
Total capital assets being depreciated, net	695,324,698.00	0.00	695,324,698.00	85,402,813.00	2,528,428.00	778,199,083.00
Governmental activity capital assets, net	1,029,566,607.00	0.00	1,029,566,607.00	202,562,101.00	105,627,250.00	1,126,501,458.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	56.95%
	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	$231,240,065.19
	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.	$206,928,204.08
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	6.65%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed ____________________ Date of Meeting: Sept. 17, 2014
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

Signed ____________________ Date: ____________
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

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For School District:

Germaine Quiter
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Director of Business Services
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

FEDERAL PROGRAM NAME	IADA TITLE I BASIC FUND 01	SCHOOL IMPROVEMENT GRANT	SCHOOL IMPROVMENT GRANT	IDEA PART B	IDEA PART B PRIVATE SCHOOLS	SP ED IDEA PRESCHOOL	IDEA PRESCHOOL ENTITLEMENT
FEDERAL CATALOG NUMBER						84.173A	84.027A
RESOURCE CODE	3010	3180	3181	3310	3311	3315	3320
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	2,685,940.94	459,246.67	64,685.14			170.57	105,571.99
2. a. Current Year Award	6,893,690.00	3,822,695.00		5,405,875.00	62,518.00	320,161.00	500,528.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,893,690.00	3,822,695.00	0.00	5,405,875.00	62,518.00	320,161.00	500,528.00
3. Required Matching Funds/Other	15,814.09	1,030.65			1,217.70		
4. Total Available Award (sum lines 1, 2d, & 3)	9,595,445.03	4,282,972.32	64,685.14	5,405,875.00	63,735.70	320,331.57	606,099.99
REVENUES							
5. Unearned Revenue Deferred from Prior Year		20,615.25					
6. Cash Received in Current Year	6,381,234.03	982,377.07	64,685.14	4,011,439.00	1,217.70	117,064.57	282,610.93
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,381,234.03	1,002,992.32	64,685.14	4,011,439.00	1,217.70	117,064.57	282,610.93
EXPENDITURES							
9. Donor-Authorized Expenditures	7,955,585.20	3,758,467.17	64,685.14	5,405,875.00	63,735.70	208,667.41	513,267.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,955,585.20	3,758,467.17	64,685.14	5,405,875.00	63,735.70	208,667.41	513,267.30
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,574,351.17)	(2,755,474.85)	0.00	(1,394,436.00)	(62,518.00)	(91,602.84)	(230,656.37)
a. Unearned Revenue		72,108.61					
b. Accounts Payable							
c. Accounts Receivable	1,574,351.17	2,827,583.46		1,394,436.00	62,518.00	91,602.84	230,656.37
14. Unused Grant Award Calculation (line 4 minus line 9)	1,639,859.83	524,505.15	0.00	0.00	0.00	111,664.16	92,832.69
15. If Carryover is allowed, enter line 14 amount here	1,639,859.83	524,505.15				111,664.16	92,832.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,955,585.20	3,758,467.17	64,685.14	5,405,875.00	63,735.70	208,667.41	513,267.30

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

FEDERAL PROGRAM NAME	SP ED MENTAL HEALTH	IDEA PRESCH STAFF DEVELOPMENT	IDEA EARLY INTERVENTION	ALTERNATIVE DISPUTE RESOLUTION	DEPT OF REHAB TRANSITION	CARL PERKINS VOC ED	SAFE & SUPPORTIVE SCHOOLS
FEDERAL CATALOG NUMBER		84.173A	84.181A	84.027A	84.125A	84.048	
RESOURCE CODE	3327	3345	3385	3395	3412	3550	3725
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		938.77		9,309.63			494,579.26
2. a. Current Year Award	339,524.00	2,382.00	83,664.00	15,000.00	222,311.83	255,067.00	625,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	339,524.00	2,382.00	83,664.00	15,000.00	222,311.83	255,067.00	625,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	339,524.00	3,320.77	83,664.00	24,309.63	222,311.83	255,067.00	1,119,579.26
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	137,210.00	2,338.77	59,091.00	15,408.63	158,402.90	68,629.62	192,707.25
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	137,210.00	2,338.77	59,091.00	15,408.63	158,402.90	68,629.62	192,707.25
EXPENDITURES							
9. Donor-Authorized Expenditures	336,472.00	2,481.88	83,664.00	15,305.87	222,311.83	218,752.95	936,248.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	336,472.00	2,481.88	83,664.00	15,305.87	222,311.83	218,752.95	936,248.85
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)	(199,262.00)	(143.11)	(24,573.00)	102.76	(63,908.93)	(150,123.33)	(743,541.60)
a. Unearned Revenue				102.76			
b. Accounts Payable							
c. Accounts Receivable	199,262.00	143.11	24,573.00		63,908.93	150,123.33	743,541.60
14. Unused Grant Award Calculation (line 4 minus line 9)	3,052.00	838.89	0.00	9,003.76	0.00	36,314.05	183,330.41
15. If Carryover is allowed, enter line 14 amount here	3,052.00	838.89		9,003.76			183,330.41
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	336,472.00	2,481.88	83,664.00	15,305.87	222,311.83	218,752.95	936,248.85

FEDERAL PROGRAM NAME	TITLE II NCLB	CA MATH AND SCIENCE PARTNERSHIP	21ST CENTURY	21ST CENTRUY	IMMIGRANT ED PROGRAM	TITLE III LEARNER PART A LEP	HOMELESS CHILDREN & YOUTH
FEDERAL CATALOG NUMBER					84.365	84.365	84.196A
RESOURCE CODE	4035	4050	4124	4124	4201	4203	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				Supplemental			
AWARD							
1. Prior Year Carryover	1,262,427.14			0.00	14,301.28	384,840.55	
2. a. Current Year Award	1,561,254.00	100,000.00	393,750.00	500,000.00	93,600.00	980,699.00	66,192.00
b. Transferability (NCLB)					1,006.72		
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,561,254.00	100,000.00	393,750.00	500,000.00	94,606.72	980,699.00	66,192.00
3. Required Matching Funds/Other	20,716.11						
4. Total Available Award (sum lines 1, 2d, & 3)	2,844,397.25	100,000.00	393,750.00	500,000.00	108,908.00	1,365,539.55	66,192.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	35,977.14					89,720.55	
6. Cash Received in Current Year	2,098,232.11	100,000.00	196,875.00	189,028.47	103,430.00	550,320.00	39,715.20
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,134,209.25	100,000.00	196,875.00	189,028.47	103,430.00	640,040.55	39,715.20
EXPENDITURES							
9. Donor-Authorized Expenditures	1,635,839.86		373,160.22	189,028.47	99,606.17	540,151.84	66,192.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,635,839.86	0.00	373,160.22	189,028.47	99,606.17	540,151.84	66,192.00
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)	498,369.39	100,000.00	(176,285.22)	0.00	3,823.83	99,888.71	(26,476.80)
a. Unearned Revenue	498,369.39	100,000.00			3,823.83	99,888.71	
b. Accounts Payable							
c. Accounts Receivable			176,285.22				26,476.80
14. Unused Grant Award Calculation (line 4 minus line 9)	1,208,557.39	100,000.00	20,589.78	310,971.53	9,301.83	825,387.71	0.00
15. If Carryover is allowed, enter line 14 amount here	1,208,557.39		20,589.00	310,971.53		825,387.71	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,635,839.86	0.00	373,160.22	189,028.47	99,606.17	540,151.84	66,192.00

FEDERAL PROGRAM NAME	LEARNING WITHOUT BOARDERS	TEACHING AMERICAN HISTORY	CALPROMIS		ADULT ED FUND 11 CARL PERKINS	ADULT ED FUND 11 ABE/CITIZENSHIP	ADULT ED FUND 11 ASE/GED
FEDERAL CATALOG NUMBER			84.418P		84.002A	84.002A	84.002A
RESOURCE CODE	5816	5835	5840		3555	3905	3913
REVENUE OBJECT	8290	8290	8290		8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	174,950.12	308,634.86					
2. a. Current Year Award	278,706.00		2,675.05		5,587.40	220,448.00	79,607.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	278,706.00	0.00	2,675.05	0.00	5,587.40	220,448.00	79,607.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	453,656.12	308,634.86	2,675.05	0.00	5,587.40	220,448.00	79,607.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		176,304.06	0.00			104,389.00	26,573.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	176,304.06	0.00	0.00	0.00	104,389.00	26,573.00
EXPENDITURES							
9. Donor-Authorized Expenditures	256,810.78	249,175.51	2,675.05		5,587.40	220,448.00	79,607.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	256,810.78	249,175.51	2,675.05	0.00	5,587.40	220,448.00	79,607.00
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)	(256,810.78)	(72,871.45)	(2,675.05)	0.00	(5,587.40)	(116,059.00)	(53,034.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	256,810.78	72,871.45	2,675.05		5,587.40	116,059.00	53,034.00
14. Unused Grant Award Calculation (line 4 minus line 9)	196,845.34	59,459.35	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	196,845.34	59,459.35					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	256,810.78	249,175.51	2,675.05	0.00	5,587.40	220,448.00	79,607.00

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FEDERAL PROGRAM NAME	ADULT ED FUND 11 EL CIVICS		CHILD DEV FUND 12 TITLE I BASIC	TOTAL
FEDERAL CATALOG NUMBER	84.002A			
RESOURCE CODE	3926		3010	
REVENUE OBJECT	8290		8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover			6,926.97	5,972,523.89
2. a. Current Year Award	36,488.00		400,000.00	23,267,422.28
b. Transferability (NCLB)				1,006.72
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	36,488.00	0.00	400,000.00	23,268,429.00
3. Required Matching Funds/Other				38,778.55
4. Total Available Award (sum lines 1, 2d, & 3)	36,488.00	0.00	406,926.97	29,279,731.44
REVENUES				
5. Unearned Revenue Deferred from Prior Year			46,926.97	193,239.91
6. Cash Received in Current Year	14,397.00		360,000.00	16,433,680.45
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	14,397.00	0.00	406,926.97	16,626,920.36
EXPENDITURES				
9. Donor-Authorized Expenditures	36,488.00		379,774.30	23,920,064.90
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	36,488.00	0.00	379,774.30	23,920,064.90
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)	(22,091.00)	0.00	27,152.67	(7,293,144.54)
a. Unearned Revenue			27,152.67	801,445.97
b. Accounts Payable				0.00
c. Accounts Receivable	22,091.00			8,094,590.51
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	27,152.67	5,359,666.54
15. If Carryover is allowed, enter line 14 amount here			27,152.67	5,214,049.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,488.00	0.00	379,774.30	23,920,064.90

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASESP	HEALTHY START	LINKED LEARNING PILOT	CPA CA PARTNERSHIP ACADEMY	STATE PRESCHOOL GRANT	SP ED INFANT DISCRETIONARY	WORKABILITY
RESOURCE CODE	6010	6240	6381	6385	6513	6515	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		31,805.50		501,930.00		14,364.21	
2. a. Current Year Award	3,597,633.00	25,000.00	80,000.00	643,443.00	10,657.00	17,692.00	258,622.00
b. Other Adjustments		1,783.51					
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,597,633.00	26,783.51	80,000.00	643,443.00	10,657.00	17,692.00	258,622.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,597,633.00	58,589.01	80,000.00	1,145,373.00	10,657.00	32,056.21	258,622.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		31,805.50		164,359.67		370.21	
6. Cash Received in Current Year	3,237,869.48	26,783.51	60,000.00	641,295.65	5,329.00	16,744.00	167,772.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,237,869.48	58,589.01	60,000.00	805,655.32	5,329.00	17,114.21	167,772.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,597,633.44	58,589.01	39,888.75	590,764.27		18,381.42	258,622.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,597,633.44	58,589.01	39,888.75	590,764.27	0.00	18,381.42	258,622.00
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)	(359,763.96)	0.00	20,111.25	214,891.05	5,329.00	(1,267.21)	(90,850.00)
a. Unearned Revenue			20,111.25	198,859.55	5,329.00		
b. Accounts Payable				16,094.63			
c. Accounts Receivable	359,763.96			63.13		1,267.21	90,850.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(0.44)	0.00	40,111.25	554,608.73	10,657.00	13,674.79	0.00
15. If Carryover is allowed, enter line 14 amount here			40,111.25	538,515.77	10,657.00	13,674.79	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,597,633.44	58,589.01	39,888.75	590,764.27	0.00	18,381.42	258,622.00

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STATE GRANT AWARDS,
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STATE PROGRAM NAME	SP ED LOW INCIDENCE SPEC SVCS	SP ED PERSONNEL DEVELOPMENT	CALIFORNIA PARTNERSHIP ACADEMY	SPECIALIZED SECONDARY PROGRAMS		CHILD DEV FUND 12 STATE PRESCHOOL	TOTAL
RESOURCE CODE	6530	6535	7220	7370		6105	
REVENUE OBJECT	8590	8590	8590	8590		8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,709.68	1,287.03	272,410.00			346,008.00	1,169,514.42
2. a. Current Year Award			350,550.00	50,000.00		2,188,401.00	7,221,998.00
b. Other Adjustments						1,029.91	2,813.42
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	350,550.00	50,000.00	0.00	2,189,430.91	7,224,811.42
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,709.68	1,287.03	622,960.00	50,000.00	0.00	2,535,438.91	8,394,325.84
REVENUES							
5. Unearned Revenue Deferred from Prior Year			101,905.13			346,007.66	644,448.17
6. Cash Received in Current Year	1,709.68	1,287.03	345,780.00	45,000.00		1,648,149.91	6,197,720.26
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	1,709.68	1,287.03	447,685.13	45,000.00	0.00	1,994,157.57	6,842,168.43
EXPENDITURES							
9. Donor-Authorized Expenditures	1,709.68	1,287.03	275,095.94	50,000.00		2,054,760.85	6,946,732.39
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,709.68	1,287.03	275,095.94	50,000.00	0.00	2,054,760.85	6,946,732.39
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	172,589.19	(5,000.00)	0.00	(60,603.28)	(104,563.96)
a. Unearned Revenue			135,466.62				359,766.42
b. Accounts Payable			37,122.79				53,217.42
c. Accounts Receivable			0.22	5,000.00		60,603.28	517,547.80
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	347,864.06	0.00	0.00	480,678.06	1,447,593.45
15. If Carryover is allowed, enter line 14 amount here			310,944.83			396,964.91	1,310,868.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,709.68	1,287.03	275,095.94	50,000.00	0.00	2,054,760.85	6,946,732.39

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

LOCAL PROGRAM NAME	MT DIABLO USD ASES	EARLY INTERV SUCC IN SCHLS	YMCA J MOOREHOUSE CNTR	NUTRITION NETWORK	TOTAL
RESOURCE CODE	9610	9615	9620	9675	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	67,245.00	13,007.34	74,379.93		154,632.27
2. a. Current Year Award			79,771.97	21,546.89	101,318.86
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	79,771.97	21,546.89	101,318.86
3. Required Matching Funds/Other			720.07		720.07
4. Total Available Award (sum lines 1, 2c, & 3)	67,245.00	13,007.34	154,871.97	21,546.89	256,671.20
REVENUES					
5. Unearned Revenue Deferred from Prior Year	67,245.00		74,379.93		141,624.93
6. Cash Received in Current Year			79,400.07	12,233.56	91,633.63
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	67,245.00	0.00	153,780.00	12,233.56	233,258.56
EXPENDITURES					
9. Donor-Authorized Expenditures	17,076.53	13,007.34	76,191.97	21,546.89	127,822.73
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	17,076.53	13,007.34	76,191.97	21,546.89	127,822.73
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)	50,168.47	(13,007.34)	77,588.03	(9,313.33)	105,435.83
a. Unearned Revenue	50,168.47		78,680.00		128,848.47
b. Accounts Payable					0.00
c. Accounts Receivable		13,007.34	1,091.97	9,313.33	23,412.64
14. Unused Grant Award Calculation (line 4 minus line 9)	50,168.47	0.00	78,680.00	0.00	128,848.47
15. If Carryover is allowed, enter line 14 amount here	50,168.47				50,168.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,076.53	13,007.34	76,191.97	21,546.89	127,822.73

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	1,817,191.48	1,817,191.48
2. a. Current Year Award	813,168.44	813,168.44
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	813,168.44	813,168.44
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,630,359.92	2,630,359.92
REVENUES		
5. Cash Received in Current Year	727,470.03	727,470.03
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	85,698.41	85,698.41
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	85,698.41	85,698.41
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	813,168.44	813,168.44
EXPENDITURES		
10. Donor-Authorized Expenditures	840,369.15	840,369.15
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	840,369.15	840,369.15
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,789,990.77	1,789,990.77

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STATE PROGRAM NAME	CA CLEAN ENERGY JOBS ACT	RESTRICTED LOTTERY	SPECIAL EDUCATION	SP ED MENTAL HEALTH	EIA SECURITY	EIA LEP	HOME TO SCH TRANSPORTATION
RESOURCE CODE	6230	6300	6500	6512	7090	7091	7230
REVENUE OBJECT	8590	8560	8311	8590	8311	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		1,900,720.07	258,037.65	1,687,859.31	1,023,911.08	1,730,812.05	0.00
2. a. Current Year Award	421,497.00	1,121,022.72	17,547,767.46	1,744,009.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	421,497.00	1,121,022.72	17,547,767.46	1,744,009.00	0.00	0.00	0.00
3. Required Matching Funds/Other			29,715,996.27				4,571,903.05
4. Total Available Award (sum lines 1, 2c, & 3)	421,497.00	3,021,742.79	47,521,801.38	3,431,868.31	1,023,911.08	1,730,812.05	4,571,903.05
REVENUES							
5. Cash Received in Current Year	421,497.00	624,487.72	13,667,492.31	1,294,525.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	496,535.00	3,880,275.15	449,484.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	496,535.00	3,880,275.15	449,484.00	0.00	0.00	0.00
8. Contributed Matching Funds			29,715,996.27				4,571,903.05
9. Total Available (sum lines 5, 7c, & 8)	421,497.00	1,121,022.72	47,263,763.73	1,744,009.00	0.00	0.00	4,571,903.05
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	18,337.32	47,212,317.83	856,134.68	1,023,911.08	1,730,812.05	4,571,903.05
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	18,337.32	47,212,317.83	856,134.68	1,023,911.08	1,730,812.05	4,571,903.05
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	421,497.00	3,003,405.47	309,483.55	2,575,733.63	0.00	0.00	0.00

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	SP ED TRANSPORTATIO N	QUALITY EDUCATION INVESTMENT ACT	COMMON CORE STATE STANDARDS		CHILD DEV FUND 12 RESERVE ACCT	TOTAL
RESOURCE CODE	7240	7400	7405		6130	
REVENUE OBJECT	8311	8590	8590		8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	0.00	783,340.93			17,197.00	7,401,878.09
2. a. Current Year Award		1,385,000.00	5,901,067.00			28,120,363.18
b. Other Adjustments					36.80	36.80
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,385,000.00	5,901,067.00	0.00	36.80	28,120,399.98
3. Required Matching Funds/Other	3,743,396.82					38,031,296.14
4. Total Available Award (sum lines 1, 2c, & 3)	3,743,396.82	2,168,340.93	5,901,067.00	0.00	17,233.80	73,553,574.21
REVENUES						
5. Cash Received in Current Year		1,385,000.00	5,901,067.00		36.80	23,294,105.83
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	4,826,294.15
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	4,826,294.15
8. Contributed Matching Funds	3,743,396.82					38,031,296.14
9. Total Available (sum lines 5, 7c, & 8)	3,743,396.82	1,385,000.00	5,901,067.00	0.00	36.80	66,151,696.12
EXPENDITURES						
10. Donor-Authorized Expenditures	3,743,396.82	1,598,113.76	1,256,258.25			62,011,184.84
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	3,743,396.82	1,598,113.76	1,256,258.25	0.00	0.00	62,011,184.84
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	570,227.17	4,644,808.75	0.00	17,233.80	11,542,389.37

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LOCAL PROGRAM NAME	RRRM	PROJECT READ	SPECIAL ACCOUNT #1	SPECIAL ACCOUNT #2	ABATEMENT ACCOUNT	GOVERNOR'S READING AWARD	98-99 SITE BLOCK GRANT
RESOURCE CODE	8150	9011	9111	9112	9116	9120	9127
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,105,340.47		165,691.37	18,919.09	276,600.67	66.81	922.68
2. a. Current Year Award		19,380.00	143,825.95	3,068.91			
b. Other Adjustments	300.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	300.00	19,380.00	143,825.95	3,068.91	0.00	0.00	0.00
3. Required Matching Funds/Other	4,500,000.00				(1,030.65)	0.19	
4. Total Available Award (sum lines 1, 2c, & 3)	7,605,640.47	19,380.00	309,517.32	21,988.00	275,570.02	67.00	922.68
REVENUES							
5. Cash Received in Current Year	300.00	19,380.00	143,825.95	3,068.91			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	4,500,000.00				(1,030.65)	0.19	
9. Total Available (sum lines 5, 7c, & 8)	4,500,300.00	19,380.00	143,825.95	3,068.91	(1,030.65)	0.19	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,252,347.71	6,674.25	140,378.22	2,137.95	12,616.81	67.00	922.68
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,252,347.71	6,674.25	140,378.22	2,137.95	12,616.81	67.00	922.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,353,292.76	12,705.75	169,139.10	19,850.05	262,953.21	0.00	0.00

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LOCAL PROGRAM NAME	00-01 SITE BLOCK GRANT	GOV'S PERFORMANCE AWARDS	SITE/STAFF PERFORMANCE AWARDS	DISASTER PREP	MEDI-CAL ADMIN ACTIVITIES	ORAL HEALTH ASSESSMENT	PARCEL TAX
RESOURCE CODE	9128	9129	9130	9132	9133	9134	9190
REVENUE OBJECT	8699	8699	8699	8699	8590	8590	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	5,313.32	10,627.48	11,560.89	54,374.61	893,603.07	85,570.92	1,189,167.73
2. a. Current Year Award							9,773,376.36
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	9,773,376.36
3. Required Matching Funds/Other	(3.08)	(7.63)	(5.24)				
4. Total Available Award (sum lines 1, 2c, & 3)	5,310.24	10,619.85	11,555.65	54,374.61	893,603.07	85,570.92	10,962,544.09
REVENUES							
5. Cash Received in Current Year							9,773,376.36
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	(3.08)	(7.63)	(5.24)				
9. Total Available (sum lines 5, 7c, & 8)	(3.08)	(7.63)	(5.24)	0.00	0.00	0.00	9,773,376.36
EXPENDITURES							
10. Donor-Authorized Expenditures	5,310.24	10,619.85	11,555.65	43,934.70	304,762.99	35,362.45	10,538,742.55
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,310.24	10,619.85	11,555.65	43,934.70	304,762.99	35,362.45	10,538,742.55
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	10,439.91	588,840.08	50,208.47	423,801.54

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LOCAL PROGRAM NAME	MRAD	SCHOOL SAFETY	PARENT CENTER	ROP	CHEVRON	INTEGRATED CASE MGMT HELMS	UCB HEWLETT/JOHNS ON LIGHTHOUSE
RESOURCE CODE	9200	9405	9509	9513	9531	9536	9550
REVENUE OBJECT	8622	8980	8699	8699	8599	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	4,217,825.69	75,053.30	7,311.67	0.00	435,457.42	5,375.50	8,649.37
2. a. Current Year Award	5,523,055.27			920,812.18	1,096,705.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,523,055.27	0.00	0.00	920,812.18	1,096,705.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,740,880.96	75,053.30	7,311.67	920,812.18	1,532,162.42	5,375.50	8,649.37
REVENUES							
5. Cash Received in Current Year	5,523,055.27			422,590.21	1,050,000.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	498,221.97	46,705.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	498,221.97	46,705.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,523,055.27	0.00	0.00	920,812.18	1,096,705.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,386,510.53	72,205.06	7,311.67	920,812.18	1,044,660.34		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,386,510.53	72,205.06	7,311.67	920,812.18	1,044,660.34	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,354,370.43	2,848.24	0.00	0.00	487,502.08	5,375.50	8,649.37

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LOCAL PROGRAM NAME	UCB IMPROV COLLEGE AWARENESS	LEAP FROG	ATT FOUNDATON GRANT	THE ED FUND DONATIONS	WEST COUNTY SAFE TRANSIT	MIDDLE COLLEGE	LINKED LEARNING CONNECT ED
RESOURCE CODE	9569	9573	9576	9588	9590	9591	9593
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	5,013.87	7,362.06	17,986.00	255.62	0.00	1,042.59	94,815.88
2. a. Current Year Award					46,078.00		350,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	46,078.00	0.00	350,000.00
3. Required Matching Funds/Other		(0.06)					
4. Total Available Award (sum lines 1, 2c, & 3)	5,013.87	7,362.00	17,986.00	255.62	46,078.00	1,042.59	444,815.88
REVENUES							
5. Cash Received in Current Year					788.34		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	45,289.66	0.00	350,000.00
b. Noncurrent Accounts Receivable							(65,000.00)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	45,289.66	0.00	415,000.00
8. Contributed Matching Funds		(0.06)					
9. Total Available (sum lines 5, 7c, & 8)	0.00	(0.06)	0.00	0.00	46,078.00	0.00	415,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures		7,362.00	4,564.58	255.62	46,078.00	348.72	429,717.68
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	7,362.00	4,564.58	255.62	46,078.00	348.72	429,717.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,013.87	0.00	13,421.42	0.00	0.00	693.87	15,098.20

LOCAL PROGRAM NAME	QUEST FOUNDATION	SCULLY FAMILY FOUNDATION	SCHOOL RESTRUCTURING	MISC DONATIONS	ALLIANCE FOR A HEALTHIER GENERATION	CITY OF RICHMOND INDUSTRIAL ARTS	CA EMERGING TECH FUND
RESOURCE CODE	9594	9595	9597	9599	9607	9613	9616
REVENUE OBJECT	8699	8699	8980	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,091.48	10,837.79	166,540.15	74,771.96	798.94	517.50	4,432.31
2. a. Current Year Award	105,000.00	414,281.00		33,137.62			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	105,000.00	414,281.00	0.00	33,137.62	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	106,091.48	425,118.79	166,540.15	107,909.58	798.94	517.50	4,432.31
REVENUES							
5. Cash Received in Current Year	55,000.00	414,281.00		33,137.62			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	105,000.00	414,281.00	0.00	33,137.62	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	106,091.48	338,608.55	97,683.46	32,140.23	798.94	517.50	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	106,091.48	338,608.55	97,683.46	32,140.23	798.94	517.50	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	86,510.24	68,856.69	75,769.35	0.00	0.00	4,432.31

LOCAL PROGRAM NAME	ACTION FOR HEALTHY KIDS	KAISER COMMUNITY BENEFIT PROG	LAURA BUSH FOUNDATION	GATEWAY TO COLLEGE	GEAR UP	MATH PROFESSIONAL DEVELOPMENT	CHEVRON CWAI
RESOURCE CODE	9617	9618	9622	9624	9626	9630	9636
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	367.24			0.00	6,162.81	83,957.68	35,845.06
2. a. Current Year Award		50,000.00	15,000.00	26,250.00	1,816.99	247,333.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	50,000.00	15,000.00	26,250.00	1,816.99	247,333.00	0.00
3. Required Matching Funds/Other				707,622.63			
4. Total Available Award (sum lines 1, 2c, & 3)	367.24	50,000.00	15,000.00	733,872.63	7,979.80	331,290.68	35,845.06
REVENUES							
5. Cash Received in Current Year		50,000.00	15,000.00	26,250.00		241,333.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	1,816.99	6,000.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	1,816.99	6,000.00	0.00
8. Contributed Matching Funds				707,622.63			
9. Total Available (sum lines 5, 7c, & 8)	0.00	50,000.00	15,000.00	733,872.63	1,816.99	247,333.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	367.24		10,000.00	733,872.63	7,979.80	196,146.26	35,845.06
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	367.24	0.00	10,000.00	733,872.63	7,979.80	196,146.26	35,845.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	50,000.00	5,000.00	0.00	0.00	135,144.42	0.00

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LOCAL PROGRAM NAME	FAB FOUNDATION	NATIONAL SCIENCE FUND	CCC CARE GROUP GRANT	MUNIS ENTERPRISE PROJECT	PORTOLA SCIENCE	TUPE COE	LCAP LOCAL CONTROL FUNDING FORM
RESOURCE CODE	9637	9638	9645	9650	9660	9668	9670
REVENUE OBJECT	8699	8699	8699	8980	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		6,277.28	367.96	1,240,280.53	186,028.63	(83.79)	
2. a. Current Year Award	65,325.00					20,000.00	4,212,176.61
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	65,325.00	0.00	0.00	0.00	0.00	20,000.00	4,212,176.61
3. Required Matching Funds/Other				350,130.36			
4. Total Available Award (sum lines 1, 2c, & 3)	65,325.00	6,277.28	367.96	1,590,410.89	186,028.63	19,916.21	4,212,176.61
REVENUES							
5. Cash Received in Current Year	65,325.00					20,000.00	4,212,176.61
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				350,130.36			
9. Total Available (sum lines 5, 7c, & 8)	65,325.00	0.00	0.00	350,130.36	0.00	20,000.00	4,212,176.61
EXPENDITURES							
10. Donor-Authorized Expenditures		0.00		898,909.63	35,711.71	19,916.21	4,212,176.61
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	898,909.63	35,711.71	19,916.21	4,212,176.61
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	65,325.00	6,277.28	367.96	691,501.26	150,316.92	0.00	0.00

LOCAL PROGRAM NAME	LIBRARY & BOOKS DONATION	IVY LEAGUE CONNECTION	MICROSOFT GOV SETTLEMENT	CARPENTERS UNION SCHOLARSHIP	NEIGHBORHOOD SCHOOL RESCUE	FULL SERVICE COMMUNITY SCH	HIGH SCHOOL THEATERS
RESOURCE CODE	9904	9907	9908	9915	9920	9931	9933
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8650
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,346.35	0.00	87,238.87	2,000.00	250.00	98,323.54	
2. a. Current Year Award	200.00			2,000.00		165,000.00	39,803.25
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	200.00	0.00	0.00	2,000.00	0.00	165,000.00	39,803.25
3. Required Matching Funds/Other		189,433.34				533,775.00	73,070.75
4. Total Available Award (sum lines 1, 2c, & 3)	3,546.35	189,433.34	87,238.87	4,000.00	250.00	797,098.54	112,874.00
REVENUES							
5. Cash Received in Current Year	200.00			2,000.00		165,000.00	39,803.25
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds						533,775.00	73,070.75
9. Total Available (sum lines 5, 7c, & 8)	200.00	0.00	0.00	2,000.00	0.00	698,775.00	112,874.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,545.95	189,433.34	75,741.60			705,150.76	112,874.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,545.95	189,433.34	75,741.60	0.00	0.00	705,150.76	112,874.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.40	0.00	11,497.27	4,000.00	250.00	91,947.78	0.00

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LOCAL PROGRAM NAME		ADULT ED FUND 11 SPECIAL ACCT #1	ADULT ED FUND 11 ABATEMENT	ADULT ED FUND 11 PRINCIPALS ACCT	ADULT ED FUND 11 MISC DONATIONS	ADULT ED FUND 11 RICHMOND COMMUNITY FDN	ADULT ED FUND 11 CAL WORKS
RESOURCE CODE		9111	9116	9561	9599	9623	9625
REVENUE OBJECT		8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance				2,487.12	3,714.22	7,624.95	
2. a. Current Year Award		1,300.00	53.00			10,000.00	55,839.33
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,300.00	53.00	0.00	0.00	10,000.00	55,839.33
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	1,300.00	53.00	2,487.12	3,714.22	17,624.95	55,839.33
REVENUES							
5. Cash Received in Current Year		1,300.00	53.00				42,231.64
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	10,000.00	13,607.69
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	10,000.00	13,607.69
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,300.00	53.00	0.00	0.00	10,000.00	55,839.33
EXPENDITURES							
10. Donor-Authorized Expenditures		1,300.00	37.06	900.00	3,714.22	7,028.06	55,839.33
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	1,300.00	37.06	900.00	3,714.22	7,028.06	55,839.33
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	15.94	1,587.12	0.00	10,596.89	0.00

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LOCAL PROGRAM NAME		CHILD DEV FUND 12 PRE SCH PARENT	CHILD DEV FUND 12 PRE SCH FEES	CHILD DEV FUND 12 SPEC ACCT #1	CHILD DEV FUND 12 FIRST 5	CHILD DEV FUND 12 HEAD START	TOTAL
RESOURCE CODE		60	65	9111	9580	9609	
REVENUE OBJECT				8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		31,856.90	11,525.29		3,710.85	92,761.86	12,856,941.56
2. a. Current Year Award				2,600.00	16,000.00		23,359,417.47
b. Other Adjustments		39,770.85	84,652.04	4,513.00			129,235.89
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	39,770.85	84,652.04	7,113.00	16,000.00	0.00	23,488,653.36
3. Required Matching Funds/Other							6,352,985.61
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	71,627.75	96,177.33	7,113.00	19,710.85	92,761.86	42,698,580.53
REVENUES							
5. Cash Received in Current Year		39,770.85	84,652.04	7,113.00	8,000.00		22,459,012.05
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	8,000.00	0.00	1,029,641.31
b. Noncurrent Accounts Receivable							(65,000.00)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	8,000.00	0.00	1,094,641.31
8. Contributed Matching Funds							6,163,552.27
9. Total Available (sum lines 5, 7c, & 8)	0.00	39,770.85	84,652.04	7,113.00	16,000.00	0.00	29,717,205.63
EXPENDITURES							
10. Donor-Authorized Expenditures		26,345.86	57,643.21	1,360.62	7,524.87	56,762.00	32,317,225.62
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	0.00	26,345.86	57,643.21	1,360.62	7,524.87	56,762.00	32,317,225.62
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	45,281.89	38,534.12	5,752.38	12,185.98	35,999.86	10,381,354.91

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	109,664,356.41	301	652,147.07	303	109,012,209.34	305	857,820.58	4,224,482.97	307	104,787,726.37	309
2000 - Classified Salaries	43,284,382.99	311	175,646.70	313	43,108,736.29	315	249,702.66	1,585,181.12	317	41,523,555.17	319
3000 - Employee Benefits (Excluding 3800)	64,044,815.88	321	18,600,324.46	323	45,444,491.42	325	281,368.06	1,681,990.52	327	43,762,500.90	329
4000 - Books, Supplies Equip Replace. (6500)	10,880,639.66	331	21,220.69	333	10,859,418.97	335	276,799.86	854,978.84	337	10,004,440.13	339
5000 - Services. . . & 7300 - Indirect Costs	47,332,362.44	341	226,849.64	343	47,105,512.80	345	21,034,923.67	29,521,400.25	347	17,584,112.55	349
				TOTAL	255,530,368.82	365			TOTAL	217,662,335.12	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	84,279,338.14	375
2. Salaries of Instructional Aides Per EC 41011	2100	11,946,338.61	380
3. STRS	3101 & 3102	6,716,308.80	382
4. PERS	3201 & 3202	1,220,499.44	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,173,391.07	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	15,199,140.00	385
7. Unemployment Insurance	3501 & 3502	55,959.30	390
8. Workers' Compensation Insurance	3601 & 3602	3,026,008.47	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	173,488.68	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		124,790,472.51	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		834,819.68	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		58,252.30	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		123,955,652.83	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.95%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.95%
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)	217,662,335.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	895,910,002.34	9,138,457.14	905,048,459.48	150,450,159.46	22,229,907.72	1,033,268,711.22	20,337,243.97
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,915,000.00		7,915,000.00		525,000.00	7,390,000.00	555,000.00
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	95,779,782.00		95,779,782.00	6,131,501.00		101,911,283.00	
Compensated Absences Payable	3,763,726.81		3,763,726.81	321,177.89		4,084,904.70	
Governmental activities long-term liabilities	1,003,368,511.15	9,138,457.14	1,012,506,968.29	156,902,838.35	22,754,907.72	1,146,654,898.92	20,892,243.97
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	219,100,827.65		219,100,827.65			231,240,065.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,036.81		28,036.81			28,148.05
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	28,148.05		28,148.05	28,183.17		28,183.17
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)			28,148.05			28,183.17
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2013-14 Actual			2014-15 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	642,180.05		642,180.05	696,253.00		696,253.00
2. Timber Yield Tax (Object 8022)	0.75		0.75	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,762.43		3,762.43	0.00		0.00
4. Secured Roll Taxes (Object 8041)	49,525,074.50		49,525,074.50	53,409,321.00		53,409,321.00
5. Unsecured Roll Taxes (Object 8042)	2,810,432.54		2,810,432.54	2,716,022.00		2,716,022.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,799,850.51		1,799,850.51	928,204.00		928,204.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,780,862.45		4,780,862.45	4,140,145.00		4,140,145.00
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)	6,775,619.77		6,775,619.77	128,688.00		128,688.00
12. Parcel Taxes (Object 8621)	9,773,376.36		9,773,376.36	9,800,000.00		9,800,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,523,055.27		5,523,055.27	5,500,000.00		5,500,000.00
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)	(3,641,043.00)		(3,641,043.00)	(4,265,184.00)		(4,265,184.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	77,993,171.63	0.00	77,993,171.63	73,053,449.00	0.00	73,053,449.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	77,993,171.63	0.00	77,993,171.63	73,053,449.00	0.00	73,053,449.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,278,864.00			2,466,064.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,278,864.00			2,466,064.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	131,095,347.30		131,095,347.30	159,888,289.00		159,888,289.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	32,732.70		32,732.70	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)	131,128,080.00	0.00	131,128,080.00	159,888,289.00	0.00	159,888,289.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	278,917,977.88		278,917,977.88	291,507,519.00		291,507,519.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	114,411.77		114,411.77	100,000.00		100,000.00

APPROPRIATIONS LIMIT CALCULATIONS	2013-14 Actual	2014-15 Budget
D. PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	219,100,827.65	231,240,065.19
2. Inflation Adjustment	1.0512	0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0040	1.0012
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	231,240,065.19	230,985,062.90
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	77,993,171.63	73,053,449.00
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)	3,377,766.00	3,381,980.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)	131,128,080.00	159,888,289.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	131,128,080.00	159,888,289.00
7. Local Revenues in Proceeds of Taxes		
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])	85,816.45	79,936.76
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	78,078,988.08	73,133,385.76
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)	131,128,080.00	159,888,289.00
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	78,078,988.08	
b. State Subventions (Line D8)	131,128,080.00	
c. Less: Excluded Appropriations (Line C23)	2,278,864.00	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	206,928,204.08	

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2013-14 Actual			2014-15 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			231,240,065.19			230,985,062.90
12. Appropriations Subject to the Limit (Line D9d)			206,928,204.08			

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

Germaine Quiter
Gann Contact Person

510 231-1118
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) 8,962,355.90
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 189,640,391.14

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.73%

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)	10,293,374.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,994,118.45
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,321.22
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	183,940.49
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)	1,390,821.20
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)	15,917,575.77
9. Carry-Forward Adjustment (Part IV, Line F)	1,330,045.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,247,621.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	150,100,970.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	38,598,960.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,913,042.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,377,004.29
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	196,138.21
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,393,671.80
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)	93,377.84
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)	888,145.88
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)	28,013,432.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	12,641.00
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)	2,983,804.17
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,452,945.71
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,309,530.42
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)	259,333,665.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	6.14%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	6.65%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	15,917,575.77
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	1,828,290.46
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.33%) times Part III, Line B18); zero if negative	1,330,045.23
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.33%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	1,330,045.23
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	1,330,045.23

Unaudited Actuals
2013-14 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 6.33%
Highest rate used in any program: 6.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,078,962.25	384,798.31	6.33%
01	3180	3,464,184.30	219,282.87	6.33%
01	3181	60,836.15	3,848.99	6.33%
01	3315	196,245.10	12,422.31	6.33%
01	3320	482,711.66	30,555.64	6.33%
01	3345	2,334.13	147.75	6.33%
01	3385	78,683.35	4,980.65	6.33%
01	3395	14,394.69	911.18	6.33%
01	3410	209,110.58	13,201.25	6.31%
01	3550	208,335.95	10,417.00	5.00%
01	3725	418,302.29	26,478.56	6.33%
01	4035	1,538,455.62	97,384.24	6.33%
01	4124	389,585.16	16,738.00	4.30%
01	4201	97,653.10	1,953.07	2.00%
01	4203	433,018.34	8,660.37	2.00%
01	5630	62,251.00	3,941.00	6.33%
01	5640	779,042.04	49,313.36	6.33%
01	5810	267,523.23	16,934.23	6.33%
01	6010	1,288,718.27	51,995.00	4.03%
01	6240	25,000.00	311.01	1.24%
01	6381	37,514.11	2,374.64	6.33%
01	6385	543,023.32	34,371.00	6.33%
01	6515	17,287.15	1,094.27	6.33%
01	6520	243,226.00	15,396.00	6.33%
01	6530	1,607.90	101.78	6.33%
01	6535	1,210.41	76.62	6.33%
01	7090	994,089.08	29,822.00	3.00%
01	7091	1,680,400.05	50,412.00	3.00%
01	7220	258,729.94	16,366.00	6.33%
01	7370	43,324.09	1,160.39	2.68%
01	7400	1,502,975.40	95,138.36	6.33%
01	7405	999,167.92	63,247.33	6.33%
01	9010	25,734,806.06	25,900.28	0.10%
12	6105	1,932,690.85	122,070.00	6.32%
13	5310	13,443,105.96	714,024.23	5.31%
13	5330	865,181.63	45,941.14	5.31%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,900,720.07	1,900,720.07
2. State Lottery Revenue	8560	4,069,015.42		1,121,022.72	5,190,038.14
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
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,069,015.42	0.00	3,021,742.79	7,090,758.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		18,337.32	18,337.32
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,069,015.42			4,069,015.42
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)		4,069,015.42	0.00	18,337.32	4,087,352.74
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	3,003,405.47	3,003,405.47
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2013-14 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	278,739,202.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,954,865.35
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	196,138.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	414,038.90
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	817,336.04
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,223,552.56
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	967,923.08
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)				4,618,988.79
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	369,804.06
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)				250,535,152.55
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				250,535,152.55

Section II - Expenditures Per ADA		**2013-14 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		28,020.49
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		28,020.49
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,941.14

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	236,245,084.29	8,471.26
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)	236,245,084.29	8,471.26
B. Required effort (Line A.2 times 90%)	212,620,575.86	7,624.13
C. Current year expenditures (Line I.G and Line II.D)	250,535,152.55	8,941.14
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		2,062,729.58	431,918.13	0.00	1,484,778.50	26,528,681.05	12,641.00	4,571,903.05
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	1,133.49	1,133.49		1,133.49	3,100.00	3,100.00	756.00
3100	Alternative Schools	12.00	12.00		12.00	12.00	12.00	
3200	Continuation Schools	16.80	16.80		16.80	28.00	28.00	
3300	Independent Study Centers	8.20	8.20		8.20	11.00	11.00	
3400	Opportunity Schools							
3550	Community Day Schools	1.20	1.20		1.20	3.00	3.00	
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	5.00	5.00		5.00			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	289.24	289.24		289.24	275.00		619.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational	11.56	11.56		11.56			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)	17.00	17.00		17.00			
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		1,494.49	1,494.49	0.00	1,494.49	3,429.00	3,154.00	1,375.00

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	1,196,181.98	0.00	1,196,181.98	77,940.44		1,274,122.42
1110	Regular Education, K–12	151,349,494.80	29,527,671.18	180,877,165.98	11,785,535.86		192,662,701.84
3100	Alternative Schools	1,704,207.46	124,839.66	1,829,047.12	119,176.46		1,948,223.58
3200	Continuation Schools	2,920,430.92	261,469.94	3,181,900.86	207,325.27		3,389,226.13
3300	Independent Study Centers	1,258,115.42	106,980.70	1,365,096.12	88,946.49		1,454,042.61
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	340,955.44	26,416.99	367,372.43	23,937.13		391,309.56
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	219,555.44	0.00	219,555.44	14,305.72		233,861.16
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	3,321,755.78	13,313.67	3,335,069.45	217,305.38		3,552,374.83
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	59,546,661.21	4,955,911.56	64,502,572.77	4,202,837.77		68,705,410.54
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	920,812.18	30,781.18	951,593.36	62,003.61		1,013,596.97
7150	Nonagency - Other	25,461.58	0.00	25,461.58	1,659.02		27,120.60
8100	Community Services	196,138.21	0.00	196,138.21	12,779.91		208,918.12
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					313,899.41	313,899.41
----	Other Outgo					3,111,592.60	3,111,592.60
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		45,266.44	45,266.44	1,289,571.20		1,334,837.64
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(882,035.37)		(882,035.37)
----	**Total General Fund and Charter Schools Funds Expenditures**	222,999,770.42	35,092,651.32	258,092,421.74	17,221,288.89	3,425,492.01	278,739,202.64

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,190,672.32	0.00	0.00	5,509.66	0.00	0.00	0.00			0.00	0.00	1,196,181.98
1110	Regular Education, K-12	105,288,158.33	12,635,081.53	3,539,122.14	15,028,139.37	6,471,678.38	0.00	5,778,059.12			2,609,255.93	0.00	151,349,494.80
3100	Alternative Schools	1,294,694.05	0.00	0.00	367,707.79	41,805.62	0.00	0.00			0.00	0.00	1,704,207.46
3200	Continuation Schools	1,908,768.84	114,035.84	7,951.02	430,433.86	215,927.26	0.00	2,304.29			241,009.81	0.00	2,920,430.92
3300	Independent Study Centers	1,089,681.88	0.00	0.00	132,662.62	0.00	0.00	0.00			35,770.92	0.00	1,258,115.42
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	270,134.18	70,821.26	0.00	0.00	0.00	0.00	0.00			0.00	0.00	340,955.44
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	163,601.66	52,243.54	0.00	0.00	3,710.24	0.00	0.00			0.00	0.00	219,555.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,014,874.16	1,901,491.14	387,983.69	0.00	17,406.79	0.00	0.00			0.00	0.00	3,321,755.78
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	40,856,580.36	2,554,814.88	9,490.00	0.00	12,382,379.15	3,743,396.82	0.00			0.00	0.00	59,546,661.21
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	920,812.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	920,812.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	25,461.58	0.00	0.00	0.00	0.00	25,461.58
8100	Community Services		0.00	0.00	0.00	0.00	0.00		196,138.21	0.00	0.00	0.00	196,138.21
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		153,997,977.96	17,328,488.19	3,944,546.85	15,964,453.30	19,132,907.44	3,743,396.82	5,805,824.99	196,138.21	0.00	2,886,036.66	0.00	222,999,770.42

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	3,018,179.99	23,995,775.77	2,513,715.42	29,527,671.18
3100	Alternative Schools	31,952.78	92,886.88	0.00	124,839.66
3200	Continuation Schools	44,733.90	216,736.04	0.00	261,469.94
3300	Independent Study Centers	21,834.40	85,146.30	0.00	106,980.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	3,195.28	23,221.71	0.00	26,416.99
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	13,313.67	0.00	0.00	13,313.67
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	770,168.58	2,127,555.35	2,058,187.63	4,955,911.56
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	30,781.18	0.00	0.00	30,781.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	45,266.44	0.00	0.00	45,266.44
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,979,426.22	26,541,322.05	4,571,903.05	35,092,651.32

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,583,695.58
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	55,321.22
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,557,648.37
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,906,659.09
5	Total Central Administration Costs in General Fund and Charter Schools Funds	18,103,324.26
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	222,999,770.42
2	Total Allocated Costs (from Form PCR, Column 2, Total)	35,092,651.32
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	258,092,421.74
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,983,804.17
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,452,945.71
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,309,530.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	19,746,280.30
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	277,838,702.04
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.52%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			313,899.41		313,899.41
Other Outgo (Objects 1000-7999)				3,111,592.60	3,111,592.60
Total Other Costs	0.00	0.00	313,899.41	3,111,592.60	3,425,492.01

Current LEA:	07-61796-0000000 West Contra Costa Unified	
Selected SELPA: AZ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AZ	West Contra Costa Unified	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	105,182.55	0.00	0.00	(882,035.37)				
Other Sources/Uses Detail					0.00	2,223,552.56		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					2,211,553.89	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,645.60	0.00	122,070.00	0.00				
Other Sources/Uses Detail					11,998.67	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(119,506.35)	759,965.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	300,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							300,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,678.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.54
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	119,506.35	(119,506.35)	882,035.37	(882,035.37)	4,223,552.56	4,223,552.56	300,000.00	300,000.54

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,076
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,063,075.54	0.00	438,589.90	372,863.16	1,798,733.85	5,503,216.61	9,351,003.01		19,527,482.07
2000-2999	Classified Salaries	385,908.83	0.00	429,418.10	88,773.07	830,648.31	6,019,458.94	4,959,433.69		12,713,640.94
3000-3999	Employee Benefits	868,660.41	0.00	311,461.50	233,724.63	879,473.04	4,912,561.80	6,185,917.47		13,391,798.85
4000-4999	Books and Supplies	138,292.90	0.00	876.82	16,757.92	30,094.79	117,598.24	21,988.40		325,609.07
5000-5999	Services and Other Operating Expenditures	3,759,746.78	0.00	180.00	0.00	24,303.87	9,594,151.92	209,747.71		13,588,130.28
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	7,215,684.46	0.00	1,180,526.32	712,118.78	3,563,253.86	26,146,987.51	20,728,090.28	0.00	59,546,661.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,955,911.63								4,955,911.63
	Total Indirect Costs and PCR Allocations	4,955,911.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,955,911.63
	TOTAL COSTS	12,171,596.09	0.00	1,180,526.32	712,118.78	3,563,253.86	26,146,987.51	20,728,090.28	0.00	64,502,572.84
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	73,400.21	0.00	0.00	0.00	377,733.75	58,034.59	0.00		509,168.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	71,981.41	2,041,129.53	1,205,084.01		3,318,194.95
3000-3999	Employee Benefits	33,410.44	0.00	0.00	0.00	187,739.96	1,526,174.89	861,346.62		2,608,671.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	25,502.64	0.00	1,818.77		27,321.41
5000-5999	Services and Other Operating Expenditures	1,156.25	0.00	0.00	0.00	24,303.87	323,054.70	7,962.42		356,477.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	107,966.90	0.00	0.00	0.00	687,261.63	3,948,393.71	2,076,211.82	0.00	6,819,834.06
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 OBJECT 8980	107,966.90	0.00	0.00	0.00	687,261.63	3,948,393.71	2,076,211.82	0.00	6,819,834.06
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,217.70
	TOTAL COSTS									6,818,616.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										19,018,313.52
1000-1999	Certificated Salaries	1,989,675.33	0.00	438,589.90	372,863.16	1,421,000.10	5,445,182.02	9,351,003.01		9,395,445.99
2000-2999	Classified Salaries	385,908.83	0.00	429,418.10	88,773.07	758,666.90	3,978,329.41	3,754,349.68		10,783,126.94
3000-3999	Employee Benefits	835,249.97	0.00	311,461.50	233,724.63	691,733.08	3,386,386.91	5,324,570.85		298,287.66
4000-4999	Books and Supplies	138,292.90	0.00	876.82	16,757.92	4,592.15	117,598.24	20,169.63		13,231,653.04
5000-5999	Services and Other Operating Expenditures	3,758,590.53	0.00	180.00	0.00	0.00	9,271,097.22	201,785.29		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Total Direct Costs	7,107,717.56	0.00	1,180,526.32	712,118.78	2,875,992.23	22,198,593.80	18,651,878.46	0.00	52,726,827.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,955,911.63								4,955,911.63
	Total Indirect Costs and PCR Allocations	4,955,911.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,955,911.63
	TOTAL BEFORE OBJECT 8980	12,063,629.19	0.00	1,180,526.32	712,118.78	2,875,992.23	22,198,593.80	18,651,878.46	0.00	57,682,738.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,217.70
	TOTAL COSTS									57,683,956.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										403,692.15
1000-1999	Certificated Salaries	199,271.03	0.00	0.00	0.00	0.00	0.00	204,421.12		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		162,964.79
3000-3999	Employee Benefits	75,167.98	0.00	0.00	0.00	0.00	0.00	87,796.81		6,306.07
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,656.62	1,862.23	2,787.22		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Total Direct Costs	274,439.01	0.00	0.00	0.00	1,656.62	1,862.23	295,005.15	0.00	572,963.01
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	274,439.01	0.00	0.00	0.00	1,656.62	1,862.23	295,005.15	0.00	572,963.01
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,217.70
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)									33,459,392.29
	TOTAL COSTS									34,033,573.00

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	53,588,499.50	29,205,120.83
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)	53,588,499.50	29,205,120.83

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	4,133.00	
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)	4,133.00	

SELPA: West Contra Costa Unified (AZ)

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

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

X	Combined state and local expenditures
	Local expenditures only

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

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

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

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

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

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

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

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

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

SELPA: West Contra Costa Unified (AZ)

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

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

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

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

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

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

SELPA: West Contra Costa Unified (AZ)

SECTION 3

	Column A Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Column B Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	64,502,572.84		
2. Less: Expenditures paid from federal sources	6,818,616.36		
3. Expenditures paid from state and local sources	57,683,956.48	53,588,499.50	
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	57,683,956.48	53,588,499.50	4,095,456.98
4. Special education unduplicated pupil count	4,076	4,133	
5. Per capita state and local expenditures (A3/A4)	14,152.10	12,966.01	1,186.09

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: West Contra Costa Unified (AZ)

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	34,033,573.00	29,205,120.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,033,573.00	29,205,120.83	4,828,452.17
b. Per capita local expenditures (B1a/A4)	8,349.75	7,066.32	1,283.43

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.

Germaine Quiter
Contact Name

510 231-1118
Telephone Number

Director of Business Services
Title

gquiter@wccusd.net
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,076
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,114,550.00	0.00	580,272.00	406,218.00	1,937,602.00	6,114,419.00	9,800,186.00		20,953,247.00
2000-2999	Classified Salaries	422,534.00	0.00	398,647.00	78,656.00	949,551.00	6,010,325.00	4,701,896.00		12,561,609.00
3000-3999	Employee Benefits	1,021,609.00	0.00	421,239.00	248,552.00	1,044,494.00	5,544,897.00	6,763,853.00		15,044,644.00
4000-4999	Books and Supplies	100,500.00	0.00	1,000.00	25,975.00	80,900.00	159,850.00	41,238.00		409,463.00
5000-5999	Services and Other Operating Expenditures	3,799,552.00	0.00	1,000.00	9,102.00	16,000.00	6,876,153.00	165,695.00		10,867,502.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
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	7,458,745.00	0.00	1,402,158.00	768,503.00	4,028,547.00	24,717,644.00	21,472,868.00	0.00	59,848,465.00
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 COSTS	7,458,745.00	0.00	1,402,158.00	768,503.00	4,028,547.00	24,717,644.00	21,472,868.00	0.00	59,848,465.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,037,556.00	0.00	580,272.00	406,218.00	1,547,632.00	6,052,362.00	9,791,885.00		20,415,925.00
2000-2999	Classified Salaries	422,534.00	0.00	398,647.00	78,656.00	868,511.00	4,092,267.00	3,400,903.00		9,261,518.00
3000-3999	Employee Benefits	986,996.00	0.00	421,239.00	248,552.00	825,647.00	3,994,184.00	5,810,213.00		12,286,831.00
4000-4999	Books and Supplies	100,500.00	0.00	1,000.00	25,975.00	12,227.00	159,850.00	39,078.00		338,630.00
5000-5999	Services and Other Operating Expenditures	3,792,800.00	0.00	1,000.00	9,102.00	0.00	6,561,242.00	151,000.00		10,515,144.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00		12,000.00
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	7,340,386.00	0.00	1,402,158.00	768,503.00	3,254,017.00	20,871,905.00	19,193,079.00	0.00	52,830,048.00
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 OBJECT 8980	7,340,386.00	0.00	1,402,158.00	768,503.00	3,254,017.00	20,871,905.00	19,193,079.00	0.00	52,830,048.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									52,830,048.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	183,585.00	0.00	0.00	0.00	0.00	0.00	306,649.00		490,234.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	78,679.00	0.00	0.00	0.00	0.00	0.00	131,724.00		210,403.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	262,264.00	0.00	0.00	0.00	0.00	0.00	438,373.00	0.00	700,637.00
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	262,264.00	0.00	0.00	0.00	0.00	0.00	438,373.00	0.00	700,637.00
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)									31,726,980.00
	TOTAL COSTS									32,427,617.00

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

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,076
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,063,075.54	0.00	438,589.90	372,863.16	1,798,733.85	5,503,216.61	9,351,003.01		19,527,482.07
2000-2999	Classified Salaries	385,908.83	0.00	429,418.10	88,773.07	830,648.31	6,019,458.94	4,959,433.69		12,713,640.94
3000-3999	Employee Benefits	868,660.41	0.00	311,461.50	233,724.63	879,473.04	4,912,561.80	6,185,917.47		13,391,798.85
4000-4999	Books and Supplies	138,292.90	0.00	876.82	16,757.92	30,094.79	117,598.24	21,988.40		325,609.07
5000-5999	Services and Other Operating Expenditures	3,759,746.78	0.00	180.00	0.00	24,303.87	9,594,151.92	209,747.71		13,588,130.28
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	7,215,684.46	0.00	1,180,526.32	712,118.78	3,563,253.86	26,146,987.51	20,728,090.28	0.00	59,546,661.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,955,911.63								4,955,911.63
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	7,215,684.46	0.00	1,180,526.32	712,118.78	3,563,253.86	26,146,987.51	20,728,090.28	0.00	59,546,661.21
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	73,400.21	0.00	0.00	0.00	377,733.75	58,034.59	0.00		509,168.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	71,981.41	2,041,129.53	1,205,084.01		3,318,194.95
3000-3999	Employee Benefits	33,410.44	0.00	0.00	0.00	187,739.96	1,526,174.89	861,346.62		2,608,671.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	25,502.64	0.00	1,818.77		27,321.41
5000-5999	Services and Other Operating Expenditures	1,156.25	0.00	0.00	0.00	24,303.87	323,054.70	7,962.42		356,477.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	107,966.90	0.00	0.00	0.00	687,261.63	3,948,393.71	2,076,211.82	0.00	6,819,834.06
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 OBJECT 8980	107,966.90	0.00	0.00	0.00	687,261.63	3,948,393.71	2,076,211.82	0.00	6,819,834.06
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,217.70
	TOTAL COSTS									6,818,616.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,989,675.33	0.00	438,589.90	372,863.16	1,421,000.10	5,445,182.02	9,351,003.01		19,018,313.52
2000-2999	Classified Salaries	385,908.83	0.00	429,418.10	88,773.07	758,666.90	3,978,329.41	3,754,349.68		9,395,445.99
3000-3999	Employee Benefits	835,249.97	0.00	311,461.50	233,724.63	691,733.08	3,386,386.91	5,324,570.85		10,783,126.94
4000-4999	Books and Supplies	138,292.90	0.00	876.82	16,757.92	4,592.15	117,598.24	20,169.63		298,287.66
5000-5999	Services and Other Operating Expenditures	3,758,590.53	0.00	180.00	0.00	0.00	9,271,097.22	201,785.29		13,231,653.04
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,107,717.56	0.00	1,180,526.32	712,118.78	2,875,992.23	22,198,593.80	18,651,878.46	0.00	52,726,827.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,955,911.63								4,955,911.63
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,107,717.56	0.00	1,180,526.32	712,118.78	2,875,992.23	22,198,593.80	18,651,878.46	0.00	52,726,827.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,217.70
	TOTAL COSTS									52,728,044.85
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	199,271.03	0.00	0.00	0.00	0.00	0.00	204,421.12		403,692.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	75,167.98	0.00	0.00	0.00	0.00	0.00	87,796.81		162,964.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,656.62	1,862.23	2,787.22		6,306.07
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	274,439.01	0.00	0.00	0.00	1,656.62	1,862.23	295,005.15	0.00	572,963.01
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	274,439.01	0.00	0.00	0.00	1,656.62	1,862.23	295,005.15	0.00	572,963.01
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,217.70
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)									33,459,392.29
	TOTAL COSTS									34,033,573.00

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

SELPA: West Contra Costa Unified (AZ)

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

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

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

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

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

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

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

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

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

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

SELPA: West Contra Costa Unified (AZ)

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

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

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

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

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

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

SELPA: West Contra Costa Unified (AZ)

SECTION 3

	Column A Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Column B Actual Expenditures FY 2013-14 (LE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	59,848,465.00		
2. Less: Expenditures paid from federal sources	7,018,417.00		
3. Expenditures paid from state and local sources	52,830,048.00	52,728,044.85	
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	52,830,048.00	52,728,044.85	102,003.15
4. Special education unduplicated pupil count	4,076	4,076	
5. Per capita state and local expenditures (A3/A4)	12,961.25	12,936.22	25.03

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: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	32,427,617.00	34,033,573.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,427,617.00	34,033,573.00	(1,605,956.00)
b. Per capita local expenditures (B1a/A4)	7,955.75	8,349.75	(394.00)

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

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

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

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