

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: Sep 16, 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:

For School District:

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Name

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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



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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.33%
	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	\$462,232,534.79
	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.	\$462,232,534.79
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.94%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	520,099,576.83	0.00	520,099,576.83	586,509,276.00	0.00	586,509,276.00	12.8%
2) Federal Revenue		8100-8299	180,778.00	50,332,557.92	50,513,335.92	100,000.00	69,990,627.00	70,090,627.00	38.8%
3) Other State Revenue		8300-8599	13,621,308.18	81,690,720.13	95,312,028.31	18,217,815.00	66,163,585.00	84,381,400.00	-11.5%
4) Other Local Revenue		8600-8799	10,748,409.47	7,060,282.00	17,808,691.47	7,374,269.00	10,344,779.00	17,719,048.00	-0.5%
5) TOTAL REVENUES			544,650,072.48	139,083,560.05	683,733,632.53	612,201,360.00	146,498,991.00	758,700,351.00	11.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	257,109,264.59	73,400,793.76	330,510,058.35	274,342,895.00	82,646,560.00	356,989,455.00	8.0%
2) Classified Salaries		2000-2999	65,397,582.24	35,129,336.01	100,526,918.25	66,394,153.00	36,377,499.00	102,771,652.00	2.2%
3) Employee Benefits		3000-3999	110,089,943.27	37,963,456.28	148,053,399.55	125,325,856.00	41,242,005.00	166,567,861.00	12.5%
4) Books and Supplies		4000-4999	5,452,686.67	18,213,739.07	23,666,425.74	14,076,805.00	33,606,367.00	47,683,172.00	101.5%
5) Services and Other Operating Expenditures		5000-5999	34,137,092.48	32,399,516.26	66,536,608.74	39,394,130.00	40,300,631.00	79,684,761.00	19.8%
6) Capital Outlay		6000-6999	570,350.69	738,631.64	1,308,982.33	655,000.00	833,477.00	1,488,477.00	13.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	267,158.06	412,998.76	680,156.82	0.00	207,450.00	207,450.00	-69.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,580,254.80)	6,693,795.64	(886,459.16)	(9,790,448.00)	8,583,636.00	(1,206,812.00)	36.1%
9) TOTAL EXPENDITURES			465,443,623.20	204,952,267.42	670,395,890.62	510,388,391.00	243,797,625.00	754,186,016.00	12.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			79,206,249.28	(65,868,707.37)	13,337,541.91	101,812,969.00	(97,298,634.00)	4,514,335.00	-66.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00	New
a) Transfers In									
b) Transfers Out		7600-7629	4,678,514.81	0.00	4,678,514.81	4,196,821.00	0.00	4,196,821.00	-10.3%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,874,091.01)	77,874,091.01	0.00	(81,384,317.00)	81,384,317.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(82,552,605.82)	77,874,091.01	(4,678,514.81)	(84,331,138.00)	81,384,317.00	(2,946,821.00)	-37.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,346,356.54)	12,005,383.64	8,659,027.10	17,481,831.00	(15,914,317.00)	1,567,514.00	-81.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,874,235.41	15,860,056.12	95,734,291.53	76,527,878.87	27,865,439.76	104,393,318.63	9.0%
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)			79,874,235.41	15,860,056.12	95,734,291.53	76,527,878.87	27,865,439.76	104,393,318.63	9.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,874,235.41	15,860,056.12	95,734,291.53	76,527,878.87	27,865,439.76	104,393,318.63	9.0%
2) Ending Balance, June 30 (E + F1e)			76,527,878.87	27,865,439.76	104,393,318.63	94,009,709.87	11,951,122.76	105,960,832.63	1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	400,600.00	0.00	400,600.00	406,650.00	0.00	406,650.00	1.5%
Stores		9712	1,234,342.96	0.00	1,234,342.96	1,200,000.00	0.00	1,200,000.00	-2.8%
Prepaid Expenditures		9713	516,794.10	0.00	516,794.10	300,000.00	0.00	300,000.00	-41.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,865,440.26	27,865,440.26	0.00	11,951,123.26	11,951,123.26	-57.1%
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	60,874,648.81	0.00	60,874,648.81	76,935,402.87	0.00	76,935,402.87	26.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,501,493.00	0.00	13,501,493.00	15,167,657.00	0.00	15,167,657.00	12.3%
Unassigned/Unappropriated Amount		9790	0.00	(0.50)	(0.50)	0.00	(0.50)	(0.50)	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	27,431,147.59	24,369,950.32	51,801,097.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	400,600.00	0.00	400,600.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,125,121.02	2,240,528.31	4,365,649.33				
4) Due from Grantor Government		9290	52,804,937.85	18,633,347.27	71,438,285.12				
5) Due from Other Funds		9310	2,527,046.95	1,268.69	2,528,315.64				
6) Stores		9320	1,234,342.96	0.00	1,234,342.96				
7) Prepaid Expenditures		9330	516,794.10	0.00	516,794.10				
8) Other Current Assets		9340	15,154.46	0.00	15,154.46				
9) TOTAL ASSETS			87,055,144.93	45,245,094.59	132,300,239.52				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	10,434,415.06	10,710,468.14	21,144,883.20				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	92,851.00	6,669,186.69	6,762,037.69				
6) TOTAL LIABILITIES			10,527,266.06	17,379,654.83	27,906,920.89				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									





Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>							
Principal Apportionment							
State Aid - Current Year	343,650,213.00	0.00	343,650,213.00	398,215,116.00	0.00	398,215,116.00	15.9%
Education Protection Account State Aid - Current Year	87,012,362.00	0.00	87,012,362.00	106,046,661.00	0.00	106,046,661.00	21.9%
State Aid - Prior Years	(392,567.08)	0.00	(392,567.08)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions	517,192.02	0.00	517,192.02	258,596.00	0.00	258,596.00	-50.0%
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	1,216,310.88	0.00	1,216,310.88	1,216,311.00	0.00	1,216,311.00	0.0%
Other Subventions/In-Lieu Taxes	67,559,427.01	0.00	67,559,427.01	69,321,440.00	0.00	69,321,440.00	2.6%
County & District Taxes	1,638,143.62	0.00	1,638,143.62	1,638,144.00	0.00	1,638,144.00	0.0%
Secured Roll Taxes	1,329,977.50	0.00	1,329,977.50	1,024,582.00	0.00	1,024,582.00	-23.0%
Unsecured Roll Taxes	1,420,557.26	0.00	1,420,557.26	1,071,822.00	0.00	1,071,822.00	-24.5%
Prior Years' Taxes	4,145,671.34	0.00	4,145,671.34	2,137,478.00	0.00	2,137,478.00	-48.4%
Supplemental Taxes	12,626,988.19	0.00	12,626,988.19	5,768,272.00	0.00	5,768,272.00	-54.3%
Education Revenue Augmentation Fund (ERAF)	(244,757.07)	0.00	(244,757.07)	188,219.00	0.00	188,219.00	-176.9%
Community Redevelopment Funds (SB 617/699/1992)	114,000.32	0.00	114,000.32	143,714.00	0.00	143,714.00	26.1%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	(57,000.16)	0.00	(57,000.16)	(71,857.00)	0.00	(71,857.00)	26.1%
Royalties and Bonuses	520,536,518.83	0.00	520,536,518.83	586,958,498.00	0.00	586,958,498.00	12.8%
Other In-Lieu Taxes							
Less: Non-LCFF (50%) Adjustment							
Subtotal, LCFF Sources							
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(436,942.00)	0.00	(436,942.00)	(449,222.00)	0.00	(449,222.00)	2.8%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES	520,099,576.83	0.00	520,099,576.83	586,509,276.00	0.00	586,509,276.00	12.8%
<b>FEDERAL REVENUE</b>							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	11,953,653.18	11,953,653.18	0.00	11,958,750.00	11,958,750.00	0.0%
Special Education Discretionary Grants	0.00	2,237,340.33	2,237,340.33	0.00	2,349,092.00	2,349,092.00	5.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	582,759.86	582,759.86	0.00	565,000.00	565,000.00	-3.0%
Pass-Through Revenues from Federal Sources	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		21,909,535.28	21,909,535.28		39,500,000.00	39,500,000.00	80.3%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		4,496,710.68	4,496,710.68		7,100,000.00	7,100,000.00	57.9%
NCLB: Title III, Immigrant Education Program		85,273.74	85,273.74		80,000.00	80,000.00	-6.2%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,667,409.93	1,667,409.93		2,800,000.00	2,800,000.00	67.9%
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		574,506.09	574,506.09		745,000.00	745,000.00	29.7%
Vocational and Applied Technology Education	3500-3699	8290		680,895.49	680,895.49		698,463.00	698,463.00	2.6%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	180,778.00	6,144,473.34	6,325,251.34	100,000.00	4,194,322.00	4,294,322.00	-32.1%
<b>TOTAL, FEDERAL REVENUE</b>			180,778.00	50,332,557.92	50,513,335.92	100,000.00	69,990,627.00	70,090,627.00	38.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6600	8311		41,226,799.00	41,226,799.00		40,496,642.00	40,496,642.00	-1.8%
Prior Years	6600	8319		276,216.00	276,216.00		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	2,875,740.00	0.00	2,875,740.00	7,729,830.00	0.00	7,729,830.00	168.8%
Lottery - Unrestricted and Instructional Materials		8560	10,434,542.84	2,933,211.90	13,367,754.74	10,119,137.00	2,489,629.00	12,608,766.00	-5.7%
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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		9,478,581.32	9,478,581.32		9,457,466.00	9,457,466.00	-0.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590	0.00	0.00	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	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	3,856,125.00	0.00	3,856,125.00	2,375,000.00	2,375,000.00	2,375,000.00	-38.4%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	808,759.86	0.00	808,759.86	0.00	0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,175,600.00	0.00	1,175,600.00	0.00	0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590	16,443,367.00	0.00	16,443,367.00	0.00	0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	311,025.34	5,374,610.05	5,685,635.39	368,848.00	11,227,398.00	11,596,246.00	104.0%
TOTAL, OTHER STATE REVENUE			13,621,308.18	81,690,720.13	95,312,028.31	18,217,815.00	66,163,585.00	84,381,400.00	-11.5%

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-LCFF	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes							
8629							
Sales							
Sale of Equipment/Supplies	34,757.50	0.00	34,757.50	20,000.00	0.00	20,000.00	-42.5%
8631							
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8632							
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8634							
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8639							
Leases and Rentals	1,130,981.00	152,896.65	1,283,877.65	959,493.00	0.00	959,493.00	-25.3%
8650							
Interest	1,319,119.77	19,153.90	1,338,273.67	1,000,000.00	21,221.00	1,021,221.00	-23.7%
8660							
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8662							
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8671							
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8672							
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8675							
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8677							
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8681							
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8689							
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	57,000.16	0.00	57,000.16	0.00	0.00	0.00	-100.0%
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	8,202,618.04	6,888,231.45	15,090,849.49	5,394,776.00	10,323,558.00	15,718,334.00	4.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	3,933.00	0.00	3,933.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,748,409.47	7,060,282.00	17,808,691.47	7,374,269.00	10,344,779.00	17,719,048.00	-0.5%
TOTAL, REVENUES			544,650,072.48	139,083,560.05	683,733,632.53	612,201,360.00	146,498,991.00	758,700,351.00	11.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	224,380,246.78	53,453,905.12	277,834,151.90	236,747,366.00	61,386,407.00	298,133,773.00	7.3%
Certificated Pupil Support Salaries		1200	11,924,169.63	8,957,529.76	20,881,699.39	17,577,075.00	9,721,612.00	27,298,687.00	30.7%
Certificated Supervisors' and Administrators' Salaries		1300	17,443,943.31	4,414,477.35	21,858,420.66	17,574,284.00	5,442,475.00	23,016,759.00	5.3%
Other Certificated Salaries		1900	3,360,904.87	6,574,881.53	9,935,786.40	2,444,170.00	6,096,066.00	8,540,236.00	-14.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>257,109,264.59</b>	<b>73,400,793.76</b>	<b>330,510,058.35</b>	<b>274,342,895.00</b>	<b>82,646,560.00</b>	<b>356,989,455.00</b>	<b>8.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,098,344.27	21,824,513.58	24,922,857.85	2,248,015.00	23,191,286.00	25,439,301.00	2.1%
Classified Support Salaries		2200	24,554,416.29	6,014,385.30	30,568,801.59	24,826,171.00	5,490,877.00	30,317,048.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	17,261,373.17	4,143,065.23	21,404,438.40	18,285,382.00	4,572,517.00	22,837,899.00	6.7%
Clerical, Technical and Office Salaries		2400	17,090,914.37	2,305,177.12	19,396,091.49	17,489,489.00	2,421,527.00	19,911,016.00	2.7%
Other Classified Salaries		2900	3,392,534.14	842,194.78	4,234,728.92	3,565,096.00	701,292.00	4,266,388.00	0.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>65,397,582.24</b>	<b>35,129,336.01</b>	<b>100,526,918.25</b>	<b>66,394,153.00</b>	<b>36,377,499.00</b>	<b>102,771,652.00</b>	<b>2.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	21,082,285.76	5,976,485.53	27,058,771.29	23,963,524.00	6,666,970.00	30,630,494.00	13.2%
PERS		3201-3202	6,671,349.48	2,770,279.70	9,441,629.18	6,673,051.00	3,046,687.00	9,719,738.00	2.9%
OASDI/Medicare/Alternative		3301-3302	8,120,399.36	3,072,425.10	11,192,824.46	8,715,849.00	3,505,554.00	12,221,403.00	9.2%
Health and Welfare Benefits		3401-3402	59,516,012.89	21,048,165.42	80,564,178.31	71,121,083.00	22,812,634.00	93,933,717.00	16.6%
Unemployment Insurance		3501-3502	467,374.45	53,306.83	520,681.28	570,571.00	59,745.00	630,316.00	21.1%
Workers' Compensation		3601-3602	5,658,673.97	1,874,369.88	7,533,043.85	5,969,011.00	2,072,236.00	8,041,247.00	6.7%
OPEB, Allocated		3701-3702	517,369.02	171,364.48	688,733.50	682,082.00	301,789.00	983,871.00	42.9%
OPEB, Active Employees		3751-3752	8,056,478.34	2,997,059.34	11,053,537.68	7,630,685.00	2,776,390.00	10,407,075.00	-5.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>110,089,943.27</b>	<b>37,963,456.28</b>	<b>148,053,399.55</b>	<b>125,325,856.00</b>	<b>41,242,005.00</b>	<b>166,567,861.00</b>	<b>12.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	139,493.60	600,738.89	740,232.49	601,852.00	1,021,083.00	1,622,935.00	119.2%
Books and Other Reference Materials		4200	64,042.87	909,871.71	973,914.58	94,301.00	447,199.00	541,500.00	-44.4%
Materials and Supplies		4800	4,712,653.06	8,548,726.00	13,261,379.06	11,463,963.00	27,631,756.00	39,095,719.00	194.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	532,034.26	8,149,565.33	8,681,599.59	1,916,189.00	4,503,329.00	6,419,518.00	-26.1%
Food		4700	4,462.88	4,837.14	9,300.02	500.00	3,000.00	3,500.00	-62.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,452,686.67	18,213,739.07	23,666,425.74	14,076,805.00	33,606,367.00	47,683,172.00	101.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	276,313.40	10,525,768.69	10,802,082.09	200,000.00	11,795,597.00	11,995,597.00	11.0%
Travel and Conferences		5200	376,543.90	671,655.47	1,048,199.37	426,950.00	422,128.00	849,078.00	-19.0%
Dues and Memberships		5300	116,044.47	68,030.98	184,075.45	113,873.00	6,300.00	120,173.00	-34.7%
Insurance		5400 - 5450	203.00	565.25	768.25	0.00	400.00	400.00	-47.9%
Operations and Housekeeping Services		5500	9,073,452.84	15,333.03	9,088,785.87	9,158,768.00	28,063.00	9,186,831.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,337,374.24	1,050,032.54	5,387,406.78	7,294,241.00	595,815.00	7,890,056.00	46.5%
Transfers of Direct Costs		5710	1,477,482.07	(1,477,482.07)	0.00	2,185,994.00	(2,185,994.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(231,462.68)	(695,902.05)	(927,364.73)	(619,745.00)	(150,663.00)	(770,408.00)	-16.9%
Professional/Consulting Services and Operating Expenditures		5800	16,127,104.33	22,153,795.64	38,280,899.97	18,077,910.00	29,724,342.00	47,802,252.00	24.9%
Communications		5900	2,584,036.91	87,718.78	2,671,755.69	2,546,139.00	64,643.00	2,610,782.00	-2.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			34,137,092.48	32,399,516.26	66,536,608.74	39,384,130.00	40,300,631.00	79,694,761.00	19.8%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	247,779.26	617,855.10	865,634.36	180,000.00	683,081.00	863,081.00	-0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	298,502.86	120,776.54	419,279.40	128,000.00	150,396.00	278,396.00	-33.6%
Equipment Replacement		6500	24,068.57	0.00	24,068.57	342,000.00	0.00	342,000.00	1320.9%
TOTAL CAPITAL OUTLAY			570,350.69	738,631.64	1,308,982.33	655,000.00	833,477.00	1,488,477.00	13.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	22,564.00	0.00	22,564.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	244,594.06	295,548.76	540,142.82	0.00	90,000.00	90,000.00	-83.3%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To 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/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			267,158.06	412,988.76	680,156.82	0.00	207,450.00	207,450.00	-69.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,693,795.64)	6,693,795.64	0.00	(8,583,636.00)	8,583,636.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(886,459.16)	0.00	(886,459.16)	(1,206,812.00)	0.00	(1,206,812.00)	36.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(7,580,254.80)	6,693,795.64	(886,459.16)	(9,790,448.00)	8,583,636.00	(1,206,812.00)	36.1%
<b>TOTAL, EXPENDITURES</b>			465,443,823.20	204,952,267.42	670,396,090.62	510,388,391.00	243,797,625.00	754,186,016.00	12.5%

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00	New
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,250,000.00</b>	<b>0.00</b>	<b>1,250,000.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	196,821.20	0.00	196,821.20	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out	4,481,693.61	0.00	4,481,693.61	4,000,000.00	0.00	4,000,000.00	-10.7%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>	<b>4,678,514.81</b>	<b>0.00</b>	<b>4,678,514.81</b>	<b>4,196,821.00</b>	<b>0.00</b>	<b>4,196,821.00</b>	<b>-10.3%</b>
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Appointments Emergency Appointments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>(c) TOTAL SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8860	(77,874,091.01)	77,874,091.01	0.00	(81,384,317.00)	81,384,317.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			(77,874,091.01)	77,874,091.01	0.00	(81,384,317.00)	81,384,317.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			(82,552,605.82)	77,874,091.01	(4,678,514.81)	(84,331,138.00)	81,384,317.00	(2,946,821.00)	-37.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	520,099,576.83	0.00	520,099,576.83	586,509,276.00	0.00	686,509,276.00	0.0%
2) Federal Revenue		8100-8299	180,778.00	50,332,557.92	50,513,335.92	100,000.00	59,990,627.00	70,090,627.00	0.0%
3) Other State Revenue		8300-8599	13,621,308.18	81,690,720.13	95,312,028.31	18,217,815.00	66,163,585.00	84,381,400.00	0.0%
4) Other Local Revenue		8600-8799	10,748,409.47	7,060,282.00	17,808,691.47	7,374,289.00	10,344,779.00	17,719,048.00	0.0%
5) TOTAL REVENUES			544,650,072.48	139,083,560.05	683,733,632.53	612,201,360.00	146,498,991.00	758,700,351.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		303,563,730.28	145,869,556.93	449,433,287.21	331,719,016.00	174,895,084.00	506,614,100.00	12.7%
2) Instruction - Related Services	2000-2999		45,505,367.57	22,910,275.08	68,415,642.65	50,513,480.00	25,343,559.00	75,857,039.00	10.9%
3) Pupil Services	3000-3999		26,621,590.61	17,154,145.07	43,775,735.68	30,353,677.00	17,677,700.00	48,031,377.00	9.7%
4) Ancillary Services	4000-4999		957,747.78	12,704.79	970,452.57	753,174.00	0.00	753,174.00	-22.4%
5) Community Services	5000-5999		5,786,958.27	495,661.91	6,282,620.18	5,692,916.00	445,866.00	6,138,782.00	-2.3%
6) Enterprise	6000-6999		340,936.73	0.00	340,936.73	330,630.00	0.00	330,630.00	-3.0%
7) General Administration	7000-7999		21,167,588.53	6,842,766.83	28,010,355.36	23,568,842.00	8,609,649.00	32,178,491.00	14.9%
8) Plant Services	8000-8999		60,896,236.20	11,254,158.05	72,150,394.25	67,456,666.00	16,618,317.00	84,074,973.00	16.5%
9) Other Outgo	9000-9999	Except 7600-7699	603,667.23	412,998.76	1,016,665.99	0.00	207,450.00	207,450.00	-79.6%
10) TOTAL EXPENDITURES			465,443,823.20	204,952,267.42	670,396,090.62	510,388,391.00	243,797,625.00	754,186,016.00	12.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			79,206,249.28	(65,868,707.37)	13,337,541.91	101,812,969.00	(97,298,634.00)	4,514,335.00	-66.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In									
			0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00	0.0%
b) Transfers Out									
			4,678,514.81	0.00	4,678,514.81	4,196,821.00	0.00	4,196,821.00	0.0%
2) Other Sources/Uses									
a) Sources									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
			(77,874,091.01)	77,874,091.01	0.00	(81,384,317.00)	81,384,317.00	0.00	0.0%
			(82,552,605.82)	77,874,091.01	(4,678,514.81)	(84,331,138.00)	81,384,317.00	(2,946,821.00)	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(3,346,356.54)	12,005,383.64	8,659,027.10	17,481,831.00	(15,914,317.00)	1,567,514.00	-81.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,874,235.41	15,860,056.12	95,734,291.53	76,527,878.87	27,865,439.76	104,393,318.63	9.0%
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)			79,874,235.41	15,860,056.12	95,734,291.53	76,527,878.87	27,865,439.76	104,393,318.63	9.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,874,235.41	15,860,056.12	95,734,291.53	76,527,878.87	27,865,439.76	104,393,318.63	9.0%
2) Ending Balance, June 30 (E + F1e)			76,527,878.87	27,865,439.76	104,393,318.63	94,009,709.87	11,951,122.76	105,960,832.63	1.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	400,600.00	0.00	400,600.00	406,650.00	0.00	406,650.00	1.5%
Stores		9712	1,234,342.96	0.00	1,234,342.96	1,200,000.00	0.00	1,200,000.00	-2.8%
Prepaid Expenditures		9713	516,794.10	0.00	516,794.10	300,000.00	0.00	300,000.00	-41.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,865,440.26	27,865,440.26	0.00	11,951,123.26	11,951,123.26	-57.1%
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	60,874,648.81	0.00	60,874,648.81	76,935,402.87	0.00	76,935,402.87	26.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,501,493.00	0.00	13,501,493.00	15,167,657.00	0.00	15,167,657.00	12.3%
Unassigned/Unappropriated Amount		9790	0.00	(0.50)	(0.50)	0.00	(0.50)	(0.50)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
5640	Medi-Cal Billing Option	2,879,528.75	2,879,528.75
6230	California Clean Energy Jobs Act	3,856,125.00	0.00
6300	Lottery: Instructional Materials	5,254,751.04	6,744,380.04
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	2,502,918.12	712,110.12
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	1,616,637.43	76,492.43
7405	Common Core State Standards Implementation	9,255,205.03	955,205.03
9010	Other Restricted Local	2,500,274.89	583,406.89
<b>Total, Restricted Balance</b>		<b>27,865,440.26</b>	<b>11,951,123.26</b>





Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	338,093.00	321,191.00	-5.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	699,213.95	600,000.00	-14.2%
5) TOTAL, REVENUES			1,037,306.95	921,191.00	-11.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	645,982.92	491,045.00	-24.0%
2) Classified Salaries		2000-2999	133,767.55	140,509.00	5.0%
3) Employee Benefits		3000-3999	178,877.52	189,301.00	5.8%
4) Books and Supplies		4000-4999	62,637.39	3,500.00	-94.4%
5) Services and Other Operating Expenditures		5000-5999	89,236.24	148,430.00	66.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,061.74	25,406.00	48.9%
9) TOTAL, EXPENDITURES			1,127,563.36	998,191.00	-11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(90,256.41)	(77,000.00)	-14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,975.61	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			51,975.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,280.80)	(77,000.00)	101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,043.86	98,763.06	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,043.86	98,763.06	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,043.86	98,763.06	-27.9%
2) Ending Balance, June 30 (E + F1e)			98,763.06	21,763.06	-78.0%
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			98,763.50	21,763.50	-78.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	(0.44)	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.44)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	443,574.24		
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	17,407.83		
4) Due from Grantor Government		9290	203,876.00		
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			664,858.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,864.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	537,230.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			566,095.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			98,763.06		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	338,093.00	321,191.00	-5.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>338,093.00</b>	<b>321,191.00</b>	<b>-5.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,078.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	695,135.00	600,000.00	-13.7%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>699,213.95</b>	<b>600,000.00</b>	<b>-14.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,037,306.95</b>	<b>921,191.00</b>	<b>-11.2%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	636,757.19	491,045.00	-22.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,225.73	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>645,982.92</b>	<b>491,045.00</b>	<b>-24.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	44,931.86	83,523.00	85.9%
Classified Support Salaries		2200	1,831.78	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	831.60	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	61,373.56	56,986.00	-7.1%
Other Classified Salaries		2900	24,798.75	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>133,767.55</b>	<b>140,509.00</b>	<b>5.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	47,748.72	40,511.00	-15.2%
PERS		3201-3202	15,570.72	13,846.00	-11.1%
OASDI/Medicare/Alternative		3301-3302	20,497.73	16,659.00	-18.7%
Health and Welfare Benefits		3401-3402	69,162.81	93,658.00	35.4%
Unemployment Insurance		3501-3502	391.56	316.00	-19.3%
Workers' Compensation		3601-3602	13,708.71	11,052.00	-19.4%
OPEB, Allocated		3701-3702	1,253.40	1,263.00	0.8%
OPEB, Active Employees		3751-3752	10,543.87	11,996.00	13.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>178,877.52</b>	<b>189,301.00</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,713.38	0.00	-100.0%
Materials and Supplies		4300	50,558.63	3,500.00	-93.1%
Noncapitalized Equipment		4400	7,365.38	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>62,637.39</b>	<b>3,500.00</b>	<b>-94.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,578.08	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	20,039.13	19,500.00	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	403.82	2,000.00	395.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,800.67	20,300.00	2.5%
Professional/Consulting Services and Operating Expenditures		5800	43,755.25	103,130.00	135.7%
Communications		5900	3,659.29	3,500.00	-4.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>89,236.24</b>	<b>148,430.00</b>	<b>66.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	17,061.74	25,406.00	48.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			17,061.74	25,406.00	48.9%
<b>TOTAL, EXPENDITURES</b>			1,127,563.36	998,191.00	-11.5%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	51,975.61	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>51,975.61</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>51,975.61</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	338,093.00	321,191.00	-5.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	699,213.95	600,000.00	-14.2%
5) TOTAL REVENUES			1,037,306.95	921,191.00	-11.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		934,951.88	851,469.00	-8.9%
2) Instruction - Related Services	2000-2999		127,616.78	75,816.00	-40.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,061.74	25,406.00	48.9%
8) Plant Services	8000-8999		47,932.96	45,500.00	-5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,127,563.36	998,191.00	-11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,256.41)	(77,000.00)	-14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,975.61	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			51,975.61	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,280.80)	(77,000.00)	101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,043.86	98,763.06	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,043.86	98,763.06	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,043.86	98,763.06	-27.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	98,763.50	21,763.50	-78.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	(0.44)	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.44)	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	98,763.50	21,763.50
Total, Restricted Balance		98,763.50	21,763.50



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,548,271.82	22,670,989.00	10.3%
3) Other State Revenue		8300-8599	5,176,572.89	5,485,351.00	6.0%
4) Other Local Revenue		8600-8799	1,115,317.39	1,530,724.00	37.2%
5) TOTAL, REVENUES			26,840,162.10	29,687,064.00	10.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,401,228.41	10,418,109.00	10.8%
2) Classified Salaries		2000-2999	5,910,490.08	6,346,386.00	7.4%
3) Employee Benefits		3000-3999	7,171,523.47	8,389,601.00	17.0%
4) Books and Supplies		4000-4999	1,588,581.04	1,953,448.00	23.0%
5) Services and Other Operating Expenditures		5000-5999	1,723,953.20	1,837,497.00	6.6%
6) Capital Outlay		6000-6999	62,108.46	39,802.00	-35.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	869,397.42	1,181,406.00	35.9%
9) TOTAL, EXPENDITURES			26,727,282.08	30,166,249.00	12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			112,880.02	(479,185.00)	-524.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			112,880.02	(479,185.00)	-524.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,468.82	1,097,348.84	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,468.82	1,097,348.84	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,468.82	1,097,348.84	11.5%
2) Ending Balance, June 30 (E + F1e)			1,097,348.84	618,163.84	-43.7%
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			1,097,348.84	618,165.84	-43.7%
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	(2.00)	New



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,130,510.19		
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	30,628.83		
4) Due from Grantor Government		9290	792,401.47		
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			1,953,540.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	752,688.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	280.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	103,222.53		
6) TOTAL, LIABILITIES			856,191.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,097,348.84		

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	611,663.59	642,659.00	5.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,936,608.23	22,028,330.00	10.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,548,271.82</b>	<b>22,670,989.00</b>	<b>10.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	41,363.89	42,345.00	2.4%
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	5,135,209.00	5,443,006.00	6.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,176,572.89</b>	<b>5,485,351.00</b>	<b>6.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	49,439.72	60,208.00	21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	332,967.60	452,507.00	35.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	600,229.03	484,900.00	-19.2%
Other Local Revenue					
All Other Local Revenue		8699	132,681.04	533,109.00	301.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,115,317.39</b>	<b>1,530,724.00</b>	<b>37.2%</b>
<b>TOTAL, REVENUES</b>			<b>26,840,162.10</b>	<b>29,687,064.00</b>	<b>10.6%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,331,074.29	9,296,871.00	11.6%
Certificated Pupil Support Salaries		1200	75,309.84	55,330.00	-26.5%
Certificated Supervisors' and Administrators' Salaries		1300	411,776.22	407,803.00	-1.0%
Other Certificated Salaries		1900	583,068.06	658,105.00	12.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,401,228.41</b>	<b>10,418,109.00</b>	<b>10.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,737,302.01	2,974,132.00	8.7%
Classified Support Salaries		2200	1,818,615.11	2,005,850.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	611,951.79	636,243.00	4.0%
Clerical, Technical and Office Salaries		2400	742,621.17	730,161.00	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,910,490.08</b>	<b>6,346,386.00</b>	<b>7.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	723,259.07	846,237.00	17.0%
PERS		3201-3202	596,553.64	585,952.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	550,229.56	557,517.00	1.3%
Health and Welfare Benefits		3401-3402	4,384,656.26	5,442,628.00	24.1%
Unemployment Insurance		3501-3502	7,656.98	9,772.00	27.6%
Workers' Compensation		3601-3602	269,110.83	290,375.00	7.9%
OPEB, Allocated		3701-3702	24,603.60	39,211.00	59.4%
OPEB, Active Employees		3751-3752	615,453.53	617,909.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,171,523.47</b>	<b>8,389,601.00</b>	<b>17.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	119.00	New
Materials and Supplies		4300	674,479.16	973,094.00	44.3%
Noncapitalized Equipment		4400	161,237.29	35,429.00	-78.0%
Food		4700	752,864.59	944,806.00	25.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,588,581.04</b>	<b>1,953,448.00</b>	<b>23.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	114,158.56	137,701.00	20.6%
Dues and Memberships		5300	0.00	600.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	141,919.17	184,496.00	30.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	703,640.57	672,002.00	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	472,570.58	121,760.00	-74.2%
Professional/Consulting Services and Operating Expenditures		5800	218,796.32	635,176.00	190.3%
Communications		5900	72,868.00	85,762.00	17.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,723,953.20</b>	<b>1,837,497.00</b>	<b>6.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	41,955.72	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,152.74	0.00	-100.0%
Equipment Replacement		6500	0.00	39,802.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>62,108.46</b>	<b>39,802.00</b>	<b>-35.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	869,397.42	1,181,406.00	35.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>869,397.42</b>	<b>1,181,406.00</b>	<b>35.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,727,282.08</b>	<b>30,166,249.00</b>	<b>12.9%</b>

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



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,548,271.82	22,670,989.00	10.3%
3) Other State Revenue		8300-8599	5,176,572.89	5,485,351.00	6.0%
4) Other Local Revenue		8600-8799	1,115,317.39	1,530,724.00	37.2%
5) TOTAL, REVENUES			26,840,162.10	29,687,064.00	10.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		16,413,914.23	18,934,658.00	15.4%
2) Instruction - Related Services	2000-2999		3,694,661.79	4,405,253.00	19.2%
3) Pupil Services	3000-3999		3,224,294.98	3,368,642.00	4.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		869,397.42	1,181,406.00	35.9%
8) Plant Services	8000-8999		2,525,013.66	2,276,290.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,727,282.08	30,166,249.00	12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			112,880.02	(479,185.00)	-524.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			112,880.02	(479,185.00)	-524.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,468.82	1,097,348.84	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,468.82	1,097,348.84	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,468.82	1,097,348.84	11.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,097,348.84	618,165.84	-43.7%
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	(2.00)	New



<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	567,193.50	567,193.50
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	26,307.41	26,307.41
6130	Child Development: Center-Based Reserve Account	383,836.00	2,361.00
9010	Other Restricted Local	120,011.93	22,303.93
Total, Restricted Balance		<u>1,097,348.84</u>	<u>618,165.84</u>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,056,039.90	27,605,370.00	2.0%
3) Other State Revenue		8300-8599	2,119,570.77	2,220,887.00	4.8%
4) Other Local Revenue		8600-8799	5,134,944.56	5,232,490.00	1.9%
5) TOTAL, REVENUES			34,310,555.23	35,058,747.00	2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,967,918.46	14,600,130.00	4.5%
3) Employee Benefits		3000-3999	6,572,872.27	7,693,882.00	17.1%
4) Books and Supplies		4000-4999	11,752,894.69	12,212,002.00	3.9%
5) Services and Other Operating Expenditures		5000-5999	1,140,565.98	1,883,465.00	65.1%
6) Capital Outlay		6000-6999	59,649.35	1,718,781.00	2781.5%
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			33,493,900.75	38,108,260.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			816,654.48	(3,049,513.00)	-473.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,013,475.68	(2,852,692.00)	-381.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,506,748.34	9,520,224.02	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,506,748.34	9,520,224.02	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,506,748.34	9,520,224.02	11.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,305.00	0.00	-100.0%
Stores		9712	1,172,852.41	0.00	-100.0%
Prepaid Expenditures		9713	24,761.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,321,305.11	6,667,532.02	-19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,467,619.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,390,598.64		
c) in Revolving Fund		9130	1,305.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,899.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	260,735.19		
4) Due from Grantor Government		9290	5,094,091.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,172,852.41		
7) Prepaid Expenditures		9330	24,761.50		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,413,863.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	921,935.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,971,703.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,893,639.04		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,520,224.02		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	27,056,039.90	27,605,370.00	2.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>27,056,039.90</b>	<b>27,605,370.00</b>	<b>2.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,119,570.77	2,220,887.00	4.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,119,570.77</b>	<b>2,220,887.00</b>	<b>4.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,053,485.24	5,158,972.00	2.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,405.42	8,453.00	-18.8%
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	71,053.90	65,065.00	-8.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,134,944.56</b>	<b>5,232,490.00</b>	<b>1.9%</b>
<b>TOTAL, REVENUES</b>			<b>34,310,555.23</b>	<b>35,058,747.00</b>	<b>2.2%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,292,088.40	7,631,976.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	4,768,511.51	4,996,701.00	4.8%
Clerical, Technical and Office Salaries		2400	1,173,938.18	1,240,774.00	5.7%
Other Classified Salaries		2900	733,380.37	730,679.00	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,967,918.46</b>	<b>14,600,130.00</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,214,840.47	1,270,472.00	4.6%
OASDI/Medicare/Alternative		3301-3302	1,014,121.93	1,004,173.00	-1.0%
Health and Welfare Benefits		3401-3402	3,537,580.95	4,647,225.00	31.4%
Unemployment Insurance		3501-3502	6,853.16	6,637.00	-3.2%
Workers' Compensation		3601-3602	245,420.40	236,969.00	-3.4%
OPEB, Allocated		3701-3702	22,438.53	27,081.00	20.7%
OPEB, Active Employees		3751-3752	531,616.83	501,325.00	-5.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,572,872.27</b>	<b>7,693,882.00</b>	<b>17.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,501,607.75	1,452,582.00	-3.3%
Noncapitalized Equipment		4400	97,640.55	128,819.00	31.9%
Food		4700	10,153,646.39	10,630,601.00	4.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,752,894.69</b>	<b>12,212,002.00</b>	<b>3.9%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,554.45	7,786.00	3.1%
Dues and Memberships		5300	838.95	856.00	2.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	312,653.41	309,557.00	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,508.88	388,890.00	78.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	159,653.39	627,248.00	292.9%
Professional/Consulting Services and Operating Expenditures		5800	415,088.00	520,470.00	25.4%
Communications		5900	27,288.90	28,658.00	5.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,140,565.98</b>	<b>1,883,465.00</b>	<b>65.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	10,692.00	1,200,000.00	11123.3%
Equipment		6400	48,957.35	73,781.00	50.7%
Equipment Replacement		6500	0.00	445,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>59,649.35</b>	<b>1,718,781.00</b>	<b>2781.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>33,493,900.75</b>	<b>38,108,260.00</b>	<b>13.8%</b>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	196,821.20	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>196,821.20</b>	<b>196,821.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>196,821.20</b>	<b>196,821.00</b>	<b>0.0%</b>



Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,056,039.90	27,605,370.00	2.0%
3) Other State Revenue		8300-8599	2,119,570.77	2,220,887.00	4.8%
4) Other Local Revenue		8600-8799	5,134,944.56	5,232,490.00	1.9%
5) TOTAL REVENUES			34,310,555.23	35,058,747.00	2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,044,176.23	33,610,502.00	8.3%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,449,724.52	4,497,758.00	83.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			33,493,900.75	38,108,260.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			816,654.48	(3,049,513.00)	-473.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,013,475.68	(2,852,692.00)	-381.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,506,748.34	9,520,224.02	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,506,748.34	9,520,224.02	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,506,748.34	9,520,224.02	11.9%
2) Ending Balance, June 30 (E + F1e)			9,520,224.02	6,667,532.02	-30.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,305.00	0.00	-100.0%
Stores		9712	1,172,852.41	0.00	-100.0%
Prepaid Expenditures		9713	24,761.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,321,305.11	6,667,532.02	-19.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,321,305.11	6,667,532.02
<b>Total, Restricted Balance</b>		<b>8,321,305.11</b>	<b>6,667,532.02</b>



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,355.20	27,000.00	32.6%
5) TOTAL, REVENUES			20,355.20	27,000.00	32.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,018.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,050,496.05	1,750,000.00	-14.7%
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			2,065,515.02	1,750,000.00	-15.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,045,159.82)	(1,723,000.00)	-15.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,045,159.82)	(1,723,000.00)	-15.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,977,909.26	1,932,749.44	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,977,909.26	1,932,749.44	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,909.26	1,932,749.44	-51.4%
2) Ending Balance, June 30 (E + F1e)			1,932,749.44	209,749.44	-89.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,932,749.44	209,749.44	-89.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,119,764.21		
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	9,921.19		
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			2,129,685.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	196,935.96		
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			196,935.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,932,749.44		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,355.20	27,000.00	32.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,355.20</b>	<b>27,000.00</b>	<b>32.6%</b>
<b>TOTAL, REVENUES</b>			<b>20,355.20</b>	<b>27,000.00</b>	<b>32.6%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,018.97	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,018.97</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,893,824.05	1,750,000.00	-7.6%
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	156,672.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,050,496.05</b>	<b>1,750,000.00</b>	<b>-14.7%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,065,515.02</b>	<b>1,750,000.00</b>	<b>-15.3%</b>

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



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,355.20	27,000.00	32.6%
5) TOTAL, REVENUES			20,355.20	27,000.00	32.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,065,515.02	1,750,000.00	-15.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,065,515.02	1,750,000.00	-15.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,045,159.82)	(1,723,000.00)	-15.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,045,159.82)	(1,723,000.00)	-15.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,977,909.26	1,932,749.44	-51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,977,909.26	1,932,749.44	-51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,909.26	1,932,749.44	-51.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,932,749.44	209,749.44	-89.1%
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%







Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,296.95	0.00	-100.0%
5) TOTAL, REVENUES			42,296.95	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,296.95	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,250,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,250,000.00)	New

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,296.95	(1,250,000.00)	-3055.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,647,106.12	6,689,403.07	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,647,106.12	6,689,403.07	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,647,106.12	6,689,403.07	0.6%
2) Ending Balance, June 30 (E + F1e)			6,689,403.07	5,439,403.07	-18.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,689,403.07	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	5,439,403.07	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,666,088.37		
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	23,314.70		
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			6,689,403.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,689,403.07		

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,296.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			42,296.95	0.00	-100.0%
<b>TOTAL REVENUES</b>			42,296.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	1,250,000.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>1,250,000.00</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>(1,250,000.00)</b>	<b>New</b>





Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,296.95	0.00	-100.0%
5) TOTAL REVENUES			42,296.95	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			42,296.95	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,250,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,250,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,296.95	(1,250,000.00)	-3055.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,647,106.12	6,689,403.07	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,647,106.12	6,689,403.07	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,647,106.12	6,689,403.07	0.6%
2) Ending Balance, June 30 (E + F1e)			6,689,403.07	5,439,403.07	-18.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,689,403.07	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	5,439,403.07	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%





Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,386,925.25	1,025,000.00	-69.7%
5) TOTAL REVENUES			3,386,925.25	1,025,000.00	-69.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,672.09	100,404.00	-0.3%
3) Employee Benefits		3000-3999	37,242.39	37,725.00	1.3%
4) Books and Supplies		4000-4999	6,268,267.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,214,723.89	0.00	-100.0%
6) Capital Outlay		6000-6999	77,835,707.01	90,183,092.00	15.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			94,456,612.46	90,321,221.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(91,069,687.21)	(89,296,221.00)	-1.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	298,301.00	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			(298,301.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(91,367,988.21)	(89,296,221.00)	-2.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,664,208.95	89,296,220.74	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,664,208.95	89,296,220.74	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,664,208.95	89,296,220.74	-50.6%
2) Ending Balance, June 30 (E + F1e)			89,296,220.74	(0.26)	-100.0%
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	89,296,220.74	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.26)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	114,891,122.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,337,672.79		
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			116,228,795.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	26,914,384.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,190.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,932,574.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			89,296,220.74		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	986,925.25	1,025,000.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,400,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,386,925.25</b>	<b>1,025,000.00</b>	<b>-69.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,386,925.25</b>	<b>1,025,000.00</b>	<b>-69.7%</b>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	267.61	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	100,404.48	100,404.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>100,672.09</b>	<b>100,404.00</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,501.00	11,819.00	2.8%
OASDI/Medicare/Alternative		3301-3302	7,701.42	7,881.00	-0.3%
Health and Welfare Benefits		3401-3402	14,076.78	14,394.00	2.3%
Unemployment Insurance		3501-3502	50.32	50.00	-0.6%
Workers' Compensation		3601-3602	1,761.75	1,757.00	-0.3%
OPEB, Allocated		3701-3702	161.08	201.00	24.8%
OPEB, Active Employees		3751-3752	1,990.04	1,823.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,242.39</b>	<b>37,725.00</b>	<b>1.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,491,840.72	0.00	-100.0%
Noncapitalized Equipment		4400	4,776,426.36	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,268,267.08</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,419,249.49	0.00	-100.0%
Operations and Housekeeping Services		5500	34,432.61	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,471.56	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	204,835.65	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	7,401,259.29	0.00	-100.0%
Communications		5900	5,475.29	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,214,723.89</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,609,756.24	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	67,774,122.00	90,183,092.00	33.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,451,828.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>77,835,707.01</b>	<b>90,183,092.00</b>	<b>15.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>94,456,612.46</b>	<b>90,321,221.00</b>	<b>-4.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	298,301.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>298,301.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(298,301.00)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,386,925.25	1,025,000.00	-69.7%
5) TOTAL REVENUES			3,386,925.25	1,025,000.00	-69.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		94,454,612.46	90,321,221.00	-4.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,000.00	0.00	-100.0%
10) TOTAL EXPENDITURES			94,456,612.46	90,321,221.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(91,069,687.21)	(89,296,221.00)	-1.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	298,301.00	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			(298,301.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(91,367,988.21)	(89,296,221.00)	-2.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,664,208.95	89,296,220.74	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,664,208.95	89,296,220.74	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,664,208.95	89,296,220.74	-50.6%
2) Ending Balance, June 30 (E + F1e)			89,296,220.74	(0.26)	-100.0%
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			89,296,220.74	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.26)	New

<u>Resource</u>	<u>Description</u>	<u>2013-14 Unaudited Actuals</u>	<u>2014-15 Budget</u>
9010	Other Restricted Local	89,296,220.74	0.00
Total, Restricted Balance		89,296,220.74	0.00





Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,535,960.82	1,561,000.00	-38.4%
5) TOTAL, REVENUES			2,535,960.82	1,561,000.00	-38.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	946.38	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	154,685.59	12,400,000.00	7916.3%
6) Capital Outlay		6000-6999	270,049.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			425,681.70	12,400,000.00	2813.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,110,279.12	(10,839,000.00)	-613.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,110,279.12	(10,839,000.00)	-613.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,190,851.38	13,301,130.50	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,190,851.38	13,301,130.50	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,190,851.38	13,301,130.50	18.9%
2) Ending Balance, June 30 (E + F1e)			13,301,130.50	2,462,130.50	-81.5%
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			13,301,130.50	2,462,130.50	-81.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,393,616.90		
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	44,469.22		
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			13,438,086.12		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	136,820.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	134.64		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			136,955.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,301,130.50		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	74,649.22	61,000.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,461,311.60	1,500,000.00	-39.1%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,535,960.82</b>	<b>1,561,000.00</b>	<b>-38.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,535,960.82</b>	<b>1,561,000.00</b>	<b>-38.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	946.38	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>946.38</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,375.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,764.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	67,405.90	12,400,000.00	18296.0%
Communications		5900	140.29	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>154,685.59</b>	<b>12,400,000.00</b>	<b>7916.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,687.50	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	267,362.23	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>270,049.73</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>425,681.70</b>	<b>12,400,000.00</b>	<b>2813.0%</b>

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





Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,535,960.82	1,561,000.00	-38.4%
5) TOTAL, REVENUES			2,535,960.82	1,561,000.00	-38.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		128,156.63	12,400,000.00	9575.7%
8) Plant Services	8000-8999		297,525.07	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			425,681.70	12,400,000.00	2813.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			2,110,279.12	(10,839,000.00)	-613.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,110,279.12	(10,839,000.00)	-613.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,190,851.38	13,301,130.50	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,190,851.38	13,301,130.50	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,190,851.38	13,301,130.50	18.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	13,301,130.50	2,462,130.50	-81.5%
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%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Unaudited Actuals</u>	<u>2014-15 Budget</u>
9010	Other Restricted Local	13,301,130.50	2,462,130.50
Total, Restricted Balance		<u>13,301,130.50</u>	<u>2,462,130.50</u>



Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,089.17	3,000.00	-75.2%
5) TOTAL, REVENUES			3,012,089.17	3,000.00	-99.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(38,217.26)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,480.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,218,815.23	546,821.00	-83.0%
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			3,184,077.97	546,821.00	-82.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(171,988.80)	(543,821.00)	216.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	298,301.00	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			298,301.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			126,312.20	(543,821.00)	-530.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	417,508.99	543,821.19	30.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			417,508.99	543,821.19	30.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			417,508.99	543,821.19	30.3%
2) Ending Balance, June 30 (E + F1e)					
			543,821.19	0.19	-100.0%
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	543,821.19	0.19	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	532,905.69		
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	10,915.50		
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			543,821.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			543,821.19		

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,000,000.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			3,000,000.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,089.17	3,000.00	-75.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,089.17	3,000.00	-75.2%
<b>TOTAL, REVENUES</b>			3,012,089.17	3,000.00	-99.9%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(44,654.56)	0.00	-100.0%
Noncapitalized Equipment		4400	6,437.30	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>(38,217.26)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,480.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,480.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,780,146.60	546,489.00	-80.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	349,997.57	0.00	-100.0%
Equipment		6400	88,671.06	332.00	-99.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,218,815.23</b>	<b>546,821.00</b>	<b>-83.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,184,077.97</b>	<b>546,821.00</b>	<b>-82.8%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	298,301.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			298,301.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>298,301.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,089.17	3,000.00	-75.2%
5) TOTAL, REVENUES			3,012,089.17	3,000.00	-99.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,184,077.97	546,821.00	-82.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,184,077.97	546,821.00	-82.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(171,988.80)	(543,821.00)	216.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	298,301.00	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			298,301.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			126,312.20	(543,821.00)	-530.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,508.99	543,821.19	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,508.99	543,821.19	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,508.99	543,821.19	30.3%
2) Ending Balance, June 30 (E + F1e)			543,821.19	0.19	-100.0%
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			543,821.19	0.19	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Unaudited Actuals</u>	<u>2014-15 Budget</u>
7710	State School Facilities Projects	543,821.19	0.19
Total, Restricted Balance		543,821.19	0.19





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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,290,945.47	86,000.00	-96.2%
5) TOTAL, REVENUES			2,290,945.47	86,000.00	-96.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,093,384.00	3,194,550.00	3.3%
3) Employee Benefits		3000-3999	1,906,616.00	1,805,450.00	-5.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	154,857.15	0.00	-100.0%
6) Capital Outlay		6000-6999	324,150.00	5,400,000.00	1565.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,479,007.15	10,400,000.00	89.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,188,061.68)	(10,314,000.00)	223.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,188,061.68)	(10,314,000.00)	223.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,237,116.10	11,049,054.42	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,237,116.10	11,049,054.42	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,237,116.10	11,049,054.42	-22.4%
2) Ending Balance, June 30 (E + F1e)			11,049,054.42	735,054.42	-93.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,049,054.42	735,054.42	-93.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,125,616.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	49,550.29		
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			11,175,166.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	126,112.13		
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			126,112.13		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,049,054.42		

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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,200,897.02	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	90,048.45	86,000.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,290,945.47	86,000.00	-96.2%
<b>TOTAL REVENUES</b>			2,290,945.47	86,000.00	-96.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,093,384.00	3,194,550.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,093,384.00</b>	<b>3,194,550.00</b>	<b>3.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	572,100.00	572,100.00	0.0%
OASDI/Medicare/Alternative		3301-3302	382,500.00	382,500.00	0.0%
Health and Welfare Benefits		3401-3402	756,373.00	675,850.00	-10.6%
Unemployment Insurance		3501-3502	2,500.00	2,500.00	0.0%
Workers' Compensation		3601-3602	87,500.00	87,500.00	0.0%
OPEB, Allocated		3701-3702	8,000.00	10,000.00	25.0%
OPEB, Active Employees		3751-3752	97,643.00	75,000.00	-23.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,906,616.00</b>	<b>1,805,450.00</b>	<b>-5.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	154,857.15	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>154,857.15</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	324,150.00	5,400,000.00	1565.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>324,150.00</b>	<b>5,400,000.00</b>	<b>1565.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,479,007.15</b>	<b>10,400,000.00</b>	<b>89.8%</b>

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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

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



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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,290,945.47	86,000.00	-96.2%
5) TOTAL, REVENUES			2,290,945.47	86,000.00	-96.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,479,007.15	10,400,000.00	89.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,479,007.15	10,400,000.00	89.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,188,061.68)	(10,314,000.00)	223.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,188,061.68)	(10,314,000.00)	223.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,237,116.10	11,049,054.42	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,237,116.10	11,049,054.42	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,237,116.10	11,049,054.42	-22.4%
2) Ending Balance, June 30 (E + F1e)			11,049,054.42	735,054.42	-93.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,049,054.42	735,054.42	-93.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Unaudited Actuals</u>	<u>2014-15 Budget</u>
9010	Other Restricted Local	11,049,054.42	735,054.42
Total, Restricted Balance		<u>11,049,054.42</u>	<u>735,054.42</u>



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,519,105.00	0.00	-100.0%
3) Other State Revenue		8300-8599	933,380.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,813,660.00	0.00	-100.0%
5) TOTAL, REVENUES			48,266,145.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	50,151,410.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,151,410.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,885,265.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,885,265.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,237,995.00	44,352,730.00	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,237,995.00	44,352,730.00	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,237,995.00	44,352,730.00	-4.1%
2) Ending Balance, June 30 (E + F1e)			44,352,730.00	44,352,730.00	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	44,352,730.00	44,352,730.00	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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	44,352,730.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			44,352,730.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,352,730.00		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,519,105.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,519,105.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	933,380.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			933,380.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	39,779,587.00	0.00	-100.0%
Unsecured Roll		8612	2,368,145.00	0.00	-100.0%
Prior Years' Taxes		8613	443,519.00	0.00	-100.0%
Supplemental Taxes		8614	868,839.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	205,131.00	0.00	-100.0%
Interest		8660	141,104.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,335.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			43,813,660.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			48,266,145.00	0.00	-100.0%



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	24,735,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	25,416,410.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>50,151,410.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>50,151,410.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,519,105.00	0.00	-100.0%
3) Other State Revenue		8300-8599	933,380.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,813,660.00	0.00	-100.0%
5) TOTAL REVENUES			48,266,145.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,151,410.00	0.00	-100.0%
10) TOTAL EXPENDITURES			50,151,410.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,885,265.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,885,265.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,237,995.00	44,352,730.00	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,237,995.00	44,352,730.00	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,237,995.00	44,352,730.00	-4.1%
2) Ending Balance, June 30 (E + F1e)			44,352,730.00	44,352,730.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,352,730.00	44,352,730.00	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%

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



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,496,055.53	70,147,107.00	5.5%
5) TOTAL, REVENUES			66,496,055.53	70,147,107.00	5.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,117.62	234,122.00	0.4%
3) Employee Benefits		3000-3999	99,097.74	100,467.00	1.4%
4) Books and Supplies		4000-4999	56,665.19	49,400.00	-12.8%
5) Services and Other Operating Expenses		5000-5999	71,351,753.55	72,581,436.00	1.7%
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			71,740,634.10	72,965,425.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,244,578.57)	(2,818,318.00)	-46.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,429,718.00	4,000,000.00	-9.7%
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			4,429,718.00	4,000,000.00	-9.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(814,860.57)	1,181,682.00	-245.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,011,715.70	23,196,855.13	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,011,715.70	23,196,855.13	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,011,715.70	23,196,855.13	-3.4%
2) Ending Net Position, June 30 (E + F1e)			23,196,855.13	24,378,537.13	5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	23,196,855.13	24,378,537.13	5.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	70,419,833.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	434,906.13		
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			71,684,739.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	16,387,849.20		
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	32,100,035.00		
7) TOTAL, LIABILITIES			48,487,884.20		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			23,196,855.13		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	365,081.30	372,500.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	66,011,555.01	69,654,607.00	5.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	119,419.22	120,000.00	0.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>66,496,055.53</b>	<b>70,147,107.00</b>	<b>5.5%</b>
<b>TOTAL, REVENUES</b>			<b>66,496,055.53</b>	<b>70,147,107.00</b>	<b>5.5%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,276.32	178,276.00	0.0%
Clerical, Technical and Office Salaries		2400	54,841.30	55,846.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>233,117.62</b>	<b>234,122.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,702.85	27,559.00	3.2%
OASDI/Medicare/Alternative		3301-3302	17,776.96	17,911.00	0.8%
Health and Welfare Benefits		3401-3402	44,078.73	44,846.00	1.7%
Unemployment Insurance		3501-3502	116.59	117.00	0.4%
Workers' Compensation		3601-3602	4,079.50	4,097.00	0.4%
OPEB, Allocated		3701-3702	372.99	468.00	25.5%
OPEB, Active Employees		3751-3752	5,970.12	5,469.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>99,097.74</b>	<b>100,467.00</b>	<b>1.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,698.86	28,400.00	15.0%
Noncapitalized Equipment		4400	31,966.33	21,000.00	-34.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>56,665.19</b>	<b>49,400.00</b>	<b>-12.8%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,506.31	2,800.00	85.9%
Dues and Memberships		5300	100.00	200.00	100.0%
Insurance		5400-5450	3,162,568.89	3,241,701.00	2.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275,123.43	363,200.00	32.0%
Transfers of Direct Costs - Interfund		5750	740.04	1,100.00	48.6%
Professional/Consulting Services and Operating Expenditures		5800	67,910,915.19	68,966,043.00	1.6%
Communications		5900	799.69	6,392.00	699.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>71,351,753.55</b>	<b>72,581,436.00</b>	<b>1.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>71,740,634.10</b>	<b>72,965,425.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,429,718.00	4,000,000.00	-9.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>4,429,718.00</b>	<b>4,000,000.00</b>	<b>-9.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>4,429,718.00</b>	<b>4,000,000.00</b>	<b>-9.7%</b>

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,496,055.53	70,147,107.00	5.5%
5) TOTAL, REVENUES			66,496,055.53	70,147,107.00	5.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		71,740,634.10	72,965,425.00	1.7%
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			71,740,634.10	72,965,425.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,244,578.57)	(2,818,318.00)	-46.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,429,718.00	4,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,429,718.00	4,000,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(814,860.57)	1,181,682.00	-245.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,011,715.70	23,196,855.13	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,011,715.70	23,196,855.13	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,011,715.70	23,196,855.13	-3.4%
2) Ending Net Position, June 30 (E + F1e)			23,196,855.13	24,378,537.13	5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	23,196,855.13	24,378,537.13	5.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



<u>Resource</u>	<u>Description</u>	<u>2013-14 Unaudited Actuals</u>	<u>2014-15 Budget</u>
9010	Other Restricted Local	23,196,855.13	24,378,537.13
Total, Restricted Net Position		<u>23,196,855.13</u>	<u>24,378,537.13</u>



Description	Object Codes	2013-14 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	(848,947.45)
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	849,724.45
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		777.00
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	777.00
2) Due to Student Groups/Other Agencies	9620	0.00
3) TOTAL, LIABILITIES (Must equal A5)		777.00



Unaudited Actuals  
2013-14 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	(848,947.45)		(848,947.45)			(848,947.45)
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	849,724.45		849,724.45			849,724.45
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		<b>777.00</b>	<b>0.00</b>	<b>777.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777.00</b>
<b>LIABILITIES</b>							
Due to Other Funds	9610	777.00		777.00			777.00
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
<b>TOTAL, LIABILITIES</b>		<b>777.00</b>	<b>0.00</b>	<b>777.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777.00</b>



Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
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)	77,334.64	77,043.66	77,836.92	76,174.62	75,888.01	77,360.09
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)	77,334.64	77,043.66	77,836.92	76,174.62	75,888.01	77,360.09
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	25.67	25.67	25.67	25.67	25.67	25.67
b. Special Education-Special Day Class	1.65	1.65	1.65	1.65	1.65	1.65
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	12.29	12.29	12.29	12.29	12.29	12.29
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	39.61	39.61	39.61	39.61	39.61	39.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	77,374.25	77,083.27	77,876.53	76,214.23	75,927.62	77,399.70
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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51	0.00	0.00	113,922,550.51
Work in Progress	129,774,124.89		129,774,124.89	70,210,796.03	89,782,478.74	110,202,442.18
Total capital assets not being depreciated	243,696,675.40	0.00	243,696,675.40	70,210,796.03	89,782,478.74	224,124,992.69
Capital assets being depreciated:						
Land Improvements	22,808,622.11		22,808,622.11	13,659,306.59		36,467,928.70
Buildings	767,261,848.26		767,261,848.26	83,672,068.99		850,933,917.25
Equipment	88,808,052.70		88,808,052.70	9,052,963.00	8,039,515.97	89,821,499.73
Total capital assets being depreciated	878,878,523.07	0.00	878,878,523.07	106,384,338.58	8,039,515.97	977,223,345.68
Accumulated Depreciation for:						
Land Improvements	(16,037,140.69)		(16,037,140.69)	(532,947.80)		(16,570,088.49)
Buildings	(321,775,735.06)		(321,775,735.06)	(13,955,821.84)		(335,731,556.90)
Equipment	(77,978,414.73)		(77,978,414.73)	(6,523,240.42)	(8,039,515.97)	(76,462,139.18)
Total accumulated depreciation	(415,791,290.48)	0.00	(415,791,290.48)	(21,012,010.06)	(8,039,515.97)	(428,763,784.57)
Total capital assets being depreciated, net	463,087,232.59	0.00	463,087,232.59	85,372,328.52	0.00	548,459,561.11
Governmental activity capital assets, net	706,783,907.99	0.00	706,783,907.99	155,583,124.55	89,782,478.74	772,584,553.80
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00	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
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



SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I	Title I	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.011	84.027A	84.027A	84.173A	84.027A	84.027A	84.027A
RESOURCE CODE	3010	3060	3310	3311	3315	3320	3327	3327
REVENUE OBJECT	8290	8285	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	Basic Grants	Migrant Ed	Local Asst. Entl.	Local Asst Ptv Sch	Fed Preschool Grnt	Preschool Local Entl	Mental Health Serv	
<b>AWARD</b>								
1. Prior Year Carryover	7,593,112.59	129,447.16	0.00	68,940.70	0.00	0.00	155,406.72	155,406.72
2. a. Current Year Award	29,005,441.00	615,730.00	11,849,854.22	103,088.78	304,615.00	853,644.00	895,173.00	895,173.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)	29,005,441.00	615,730.00	11,849,854.22	103,088.78	304,615.00	853,644.00	895,173.00	895,173.00
3. Required Matching Funds/Other								
4. Total Available Award	36,598,553.59	745,177.16	11,849,854.22	172,029.48	304,615.00	853,644.00	1,050,579.72	1,050,579.72
(sum lines 1, 2d, & 3)								
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	22,568,901.59	125,639.67	11,849,854.22	87,192.48	304,615.00	853,644.00	382,884.72	382,884.72
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	22,568,901.59	125,639.67	11,849,854.22	87,192.48	304,615.00	853,644.00	382,884.72	382,884.72
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	21,909,535.28	582,759.86	11,849,854.22	103,798.96	304,615.00	853,644.00	796,021.34	796,021.34
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	21,909,535.28	582,759.86	11,849,854.22	103,798.96	304,615.00	853,644.00	796,021.34	796,021.34
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)	659,366.31	(457,120.19)	0.00	(16,606.48)	0.00	0.00	(413,136.62)	(413,136.62)
a. Unearned Revenue	659,366.31							
b. Accounts Payable		457,120.19	0.00	16,606.48	0.00	0.00	413,136.62	413,136.62
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	14,689,018.31	162,417.30	0.00	68,230.52	0.00	0.00	254,558.38	254,558.38
15. If Carryover is allowed, enter line 14 amount here	14,689,018.31	158,609.95	0.00	68,230.52	0.00	0.00	254,558.38	254,558.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,909,535.28	582,759.86	11,849,854.22	103,798.96	304,615.00	853,644.00	796,021.34	796,021.34

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Special Ed 84.173A 3345 8182 Preschool Staff Dev	Special Ed 84.181 3385 8182 Early Educ Prog	Special Ed 84.027A 3395 8182 Alternative Dispute	Special Ed D.O.R. 84.126A 3410 8290 WorkAbility II	Special Ed D.O.R. 84.126A 3410 8290 TPP Students	Special Ed D.O.R. 84.048A 3550 8290 Voc & Appl Tech	Perkins - ROP 84.048A 3555 8290 Postsec & Adult Prog
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	21,314.83	12,967.47
2. a. Current Year Award	3,464.00	264,596.00	15,000.00	295,880.00	59,064.95	687,733.00	48,803.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,464.00	264,596.00	15,000.00	295,880.00	59,064.95	687,733.00	48,803.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,464.00	264,596.00	15,000.00	295,880.00	59,064.95	709,047.83	61,770.47
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	132,298.00	11,744.00	184,161.07	55,897.59	247,844.11	14,562.47
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	132,298.00	11,744.00	184,161.07	55,897.59	247,844.11	14,562.47
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,464.00	264,596.00	14,999.99	295,880.00	59,064.95	619,125.02	61,770.47
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,464.00	264,596.00	14,999.99	295,880.00	59,064.95	619,125.02	61,770.47
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)	(3,464.00)	(132,298.00)	(3,255.99)	(111,718.93)	(3,167.36)	(371,280.91)	(47,208.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	3,464.00	132,298.00	3,255.99	111,718.93	3,167.36	371,280.91	47,208.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.01	0.00	0.00	89,922.81	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	89,922.81	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,464.00	264,596.00	14,999.99	295,880.00	59,064.95	619,125.02	61,770.47

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title II	21st Century	Title III	Title III	Educ Oppor-Native American	Educ for Homeless Children and Youth	GEAR-UP
FEDERAL CATALOG NUMBER	84,367	84,287	84,365	84,365	84.06	84,196.A	84,334
RESOURCE CODE	4035	4124	4201	4203	4510	5630	5811
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Teacher Qual NCLB	Comm Ling Ctrs	Immigrant Educ Prg	Limited Engl Profnt	EONA	EHCY	
<b>AWARD</b>							
1. Prior Year Carryover	3,156,553.45	131,437.00	0.00	1,177,535.04	0.00	11,813.62	2,955,313.72
2. a. Current Year Award	4,476,362.00	565,000.00	87,907.00	1,899,656.00	15,025.00	210,185.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments	4,171.00						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,480,533.00	565,000.00	87,907.00	1,899,656.00	15,025.00	210,185.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	7,637,086.45	696,437.00	87,907.00	3,077,191.04	15,025.00	221,998.62	2,955,313.72
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	142,218.45	0.00	0.00	88,782.04	0.00	0.00	0.00
6. Cash Received in Current Year	4,603,546.00	550,187.00	87,907.00	1,648,435.00	10,707.94	200,980.12	2,601,784.87
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,745,764.45	550,187.00	87,907.00	1,737,217.04	10,707.94	200,980.12	2,601,784.87
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,496,710.68	574,506.09	85,273.74	1,667,409.93	12,418.32	221,998.62	2,650,062.49
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,496,710.68	574,506.09	85,273.74	1,667,409.93	12,418.32	221,998.62	2,650,062.49
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	249,053.77	(24,319.09)	2,633.26	69,807.11	(1,710.38)	(21,018.50)	(48,277.62)
a. Unearned Revenue	249,053.77		2,633.26	69,807.11			
b. Accounts Payable							
c. Accounts Receivable		24,319.09			1,710.38	21,018.50	48,277.62
14. Unused Grant Award Calculation (line 4 minus line 9)	3,140,375.77	121,930.91	2,633.26	1,409,781.11	2,606.68	0.00	305,251.23
15. If Carryover is allowed, enter line 14 amount here	3,140,375.77	121,930.91	2,633.26	1,409,781.11	2,606.68	0.00	305,251.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,496,710.68	574,506.09	85,273.74	1,667,409.93	12,418.32	221,998.62	2,650,062.49

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Smaller Learning Communities	The C.O.R.E. Grant	Military SCI-JROTC	Military SCI-JROTC	Military SCI-JROTC	School Leadership Program	Tech & Trans Educ Grant	Special Ed D.O.R.
	84.215L	84.215X	12	12	12	84.363A	20,215	84.418P
	5815	5819	5829	5829	5829	5835	5837	5838
	8290	8290	8290	8699	8290	8290	8290	8290
<b>AWARD</b>								<b>CaPROMISE</b>
1. Prior Year Carryover	836,609.34	23,205.65	0.00	0.00	0.00	310,014.60	12,191.54	0.00
2. a. Current Year Award	0.00	0.00	216,405.03	4,378.05	619,650.00		0.00	338,042.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	216,405.03	4,378.05	619,650.00		0.00	338,042.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2d, & 3)	836,609.34	23,205.65	216,405.03	4,378.05	929,664.60		12,191.54	338,042.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00		0.00	0.00
6. Cash Received in Current Year	540,064.81	13,176.63	169,679.79	4,378.05	606,089.63		0.00	0.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	540,064.81	13,176.63	169,679.79	4,378.05	606,089.63		0.00	0.00
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	638,699.20	15,764.89	216,405.03	4,378.05	726,209.81		12,191.54	149,380.67
10. Non Donor-Authorized Expenditures			414,763.53					
11. Total Expenditures (lines 9 & 10)	638,699.20	15,764.89	631,168.56	4,378.05	726,209.81		12,191.54	149,380.67
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)	(98,634.39)	(2,588.26)	(46,725.24)	0.00	(120,120.18)		(12,191.54)	(149,380.67)
a. Unearned Revenue								
b. Accounts Payable								
c. Accounts Receivable	98,634.39	2,588.26	46,725.24	0.00	120,120.18		12,191.54	149,380.67
14. Unused Grant Award Calculation (line 4 minus line 9)	197,910.14	7,440.76	0.00	0.00	203,454.79		0.00	188,661.33
15. If Carryover is allowed, enter line 14 amount here	197,910.14	0.00	0.00	0.00	203,454.79		0.00	188,661.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	638,699.20	15,764.89	216,405.03	4,378.05	726,209.81		12,191.54	149,380.67

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Adult Ed	Adult Ed	Adult Ed	Adult Ed	CDC Federal General Child Care	CDC Federal State Preschool	HS Early Training & Tech Asst	HS Early
	84.002A	84.002	84.002A	84.002A	93.575 / 93.596	93.575 / 93.596	93.6	93.6
	3905	3913	3926	3926	5025	5025	5210	5220
	8290	8290	8290	8290	8290	8290	8290	8290
	ABE, ESL	ASE, GED	Civics Ed	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	4,639.58	114,833.46
2. a. Current Year Award	145,900.00	66,406.00	125,787.00	125,787.00	1,552,684.00	779,292.00	47,898.00	1,830,363.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)	145,900.00	66,406.00	125,787.00	125,787.00	1,552,684.00	779,292.00	47,898.00	1,830,363.00
3. Required Matching Funds/Other								
4. Total Available Award	145,900.00	66,406.00	125,787.00	125,787.00	1,552,684.00	779,292.00	52,537.58	1,945,196.46
(sum lines 1, 2d, & 3)								
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	55,896.00	27,231.00	51,090.00	51,090.00	1,477,050.00	728,690.00	32,240.33	1,858,637.74
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	55,896.00	27,231.00	51,090.00	51,090.00	1,477,050.00	728,690.00	32,240.33	1,858,637.74
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	145,900.00	66,406.00	125,787.00	125,787.00	1,485,368.00	730,478.00	39,508.15	1,875,436.66
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	145,900.00	66,406.00	125,787.00	125,787.00	1,485,368.00	730,478.00	39,508.15	1,875,436.66
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)	(90,004.00)	(39,175.00)	(74,697.00)	(74,697.00)	(8,318.00)	(1,788.00)	(7,267.82)	(16,898.92)
a. Unearned Revenue								
b. Accounts Payable								
c. Accounts Receivable	90,004.00	39,175.00	74,697.00	74,697.00	8,318.00	1,788.00	7,267.82	16,898.92
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	67,316.00	48,814.00	13,029.43	69,759.80
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	10,473.31	52,153.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	145,900.00	66,406.00	125,787.00	125,787.00	1,485,368.00	730,478.00	39,508.15	1,875,436.66

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	HS Services Basic	HS Training/Tech Assistance	Early Reading First (SPARKS)	TOTAL
	93.6	93.6	84,359B	
	5230	5240	5801	
	8290	8290	8290	
Fund 12	Fund 12	Fund 12	Fund 12	
<b>AWARD</b>				
1. Prior Year Carryover	1,294,415.24	2,605.45	1,502.95	18,013,860.11
2. a. Current Year Award	15,783,155.00	160,007.00	0.00	73,926,189.03
b. Transferability (NCLB)				0.00
c. Other Adjustments				4,171.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	15,783,155.00	160,007.00	0.00	73,930,360.03
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2d, & 3)	17,077,570.24	162,612.45	1,502.95	91,944,220.14
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	231,000.49
6. Cash Received in Current Year	15,120,053.23	114,998.64	1,502.95	67,323,465.65
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	15,120,053.23	114,998.64	1,502.95	67,554,466.14
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	15,668,361.56	135,952.91	1,502.95	69,465,239.38
10. Non Donor-Authorized Expenditures				22,625,941.24
11. Total Expenditures (lines 9 & 10)	15,668,361.56	135,952.91	1,502.95	92,091,180.62
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	(548,308.33)	(20,954.27)	0.00	(1,910,773.24)
a. Unearned Revenue				980,860.45
b. Accounts Payable	548,308.33	20,954.27	0.00	2,891,633.69
c. Accounts Receivable				
14. Unused Grant Award Calculation (line 4 minus line 9)	1,409,208.68	26,659.54	0.00	22,478,980.76
15. If Carryover is allowed, enter line 14 amount here	513,005.39	26,036.67	0.00	21,434,614.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,668,361.56	135,952.91	1,502.95	69,465,239.38



SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education and Safety	CA Health Sci Cap Bldg Project	CA Partnership Academy	Special Ed	Special Ed	Special Ed	Special Ed	CA Partnership Academies
RESOURCE CODE	6010	6378	6385	6513	6515	6520	7220	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	ASES	ACE Academy	State Preschl Grants	Infant Discretionary	WorkAbility I	AIMS & Pac Rim		
<b>AWARD</b>								
1. Prior Year Carryover	378,281.12	102,234.42	36,569.57	0.00	5,200.71	0.00	95,364.42	
2. a. Current Year Award	9,580,336.56	50,000.00	63,640.00	27,700.00	4,510.00	305,750.00	202,560.00	
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,580,336.56	50,000.00	63,640.00	27,700.00	4,510.00	305,750.00	202,560.00	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	9,958,617.68	152,234.42	100,209.57	27,700.00	9,710.71	305,750.00	297,924.42	
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	17,077.49	0.00	0.00	0.00	0.00	
6. Cash Received in Current Year	9,000,584.02	104,984.42	46,312.08	13,850.00	5,200.71	152,875.00	192,946.92	
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	9,000,584.02	104,984.42	63,389.57	13,850.00	5,200.71	152,875.00	192,946.92	
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	9,596,031.32	79,788.12	60,317.78	27,700.00	9,710.71	305,750.00	193,034.95	
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	9,596,031.32	79,788.12	60,317.78	27,700.00	9,710.71	305,750.00	193,034.95	
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)	(595,447.30)	25,196.30	3,071.79	(13,850.00)	(4,510.00)	(152,875.00)	(88.03)	
a. Unearned Revenue		25,196.30	3,071.79					
b. Accounts Payable								
c. Accounts Receivable	595,447.30			13,850.00	4,510.00	152,875.00	88.03	
14. Unused Grant Award Calculation (line 4 minus line 9)	362,586.36	72,446.30	39,891.79	0.00	0.00	0.00	104,889.47	
15. If Carryover is allowed, enter line 14 amount here	172,487.44	49,761.26	39,891.79	0.00	0.00	0.00	104,889.47	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,596,031.32	79,788.12	60,317.78	27,700.00	9,710.71	305,750.00	193,034.95	

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Specialized Secondary Programs	CA Nutrition Education	CDC California State Preschool	CDC California State Preschool	CDC General Child Care	CDC General Child Care	CDC General Child Care
<b>AWARD</b>							
1. Prior Year Carryover	0.00	65,626.71	0.00	0.00	0.00	0.00	53,632.19
2. a. Current Year Award	850,000.00	0.00	3,724,708.00	214,467.90	1,718,298.00	177,354.37	13,163.67
b. Other Adjustments		34,502.78					
c. Adj Curr Yr Award (sum lines 2a & 2b)	850,000.00	34,502.78	3,724,708.00	214,467.90	1,718,298.00	177,354.37	13,163.67
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	850,000.00	100,129.49	3,724,708.00	214,467.90	1,718,298.00	177,354.37	66,795.86
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	53,632.19
6. Cash Received in Current Year	840,000.00	100,129.49	3,482,784.00	213,990.90	1,634,596.00	176,694.37	13,163.67
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	840,000.00	100,129.49	3,482,784.00	213,990.90	1,634,596.00	176,694.37	66,795.86
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	808,759.86	100,129.49	3,491,404.00	214,467.90	1,643,805.00	177,354.37	7,941.19
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	808,759.86	100,129.49	3,491,404.00	214,467.90	1,643,805.00	177,354.37	7,941.19
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)	31,240.14	0.00	(8,620.00)	(477.00)	(9,209.00)	(660.00)	58,854.67
a. Unearned Revenue	31,240.14						58,854.67
b. Accounts Payable							
c. Accounts Receivable		0.00	8,620.00	477.00	9,209.00	660.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	41,240.14	0.00	233,304.00	0.00	74,493.00	0.00	58,854.67
15. If Carryover is allowed, enter line 14 amount here	31,240.14	0.00	0.00	0.00	0.00	0.00	58,854.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	808,759.86	100,129.49	3,491,404.00	214,467.90	1,643,805.00	177,354.37	7,941.19

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	736,909.14
2. a. Current Year Award	16,932,488.50
b. Other Adjustments	34,502.78
c. Adj. Curr Yr Award	
(sum lines 2a & 2b)	16,966,991.28
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	17,703,900.42
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	70,709.68
6. Cash Received in Current Year	15,978,111.58
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	16,048,821.26
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	16,716,194.69
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	16,716,194.69
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	(667,373.43)
a. Unearned Revenue	118,362.90
b. Accounts Payable	0.00
c. Accounts Receivable	785,736.33
14. Unused Grant Award Calculation (line 4 minus line 9)	987,705.73
15. If Carryover is allowed, enter line 14 amount here	457,124.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,716,194.69



SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Toyota Research Project	EdTech K-12 Voucher	Arts Education Enrichment	Microsoft-CA Gov't Entities Settlement	Jordan High School ACE Program-LB Comm Org	Facilities Grant	Roosevelt - Children's Clinic
RESOURCE CODE	9020	9041	9042	9047	9061	9064	9068
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	20,000.00	1,296,458.40	5,826.68	8,541.46	17,398.40	0.00	0.00
2. a. Current Year Award	0.00	2,665,780.37	7,715.00	0.00	0.00	263,980.50	412,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,665,780.37	7,715.00	0.00	0.00	263,980.50	412,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	3,962,238.77	13,541.68	8,541.46	17,398.40	263,980.50	412,500.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	20,000.00	0.00	5,826.68	0.00	17,398.40	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	7,715.00	0.00	0.00	263,980.50	300,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,000.00	0.00	13,541.68	0.00	17,398.40	263,980.50	300,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	20,000.00	352,093.66	9,008.61	0.00	495.00	0.00	36,972.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,000.00	352,093.66	9,008.61	0.00	495.00	0.00	36,972.00
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)	0.00	(352,093.66)	4,533.07	0.00	16,903.40	263,980.50	263,028.00
a. Unearned Revenue			4,533.07		16,903.40	263,980.50	263,028.00
b. Accounts Payable	0.00	352,093.66		0.00			
c. Accounts Receivable (line 4 minus line 9)	0.00	3,610,145.11	4,533.07	8,541.46	16,903.40	263,980.50	375,528.00
15. If Carryover is allowed, enter line 14 amount here	0.00	3,610,145.11	4,533.07	8,541.46	16,903.40	263,980.50	375,528.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,000.00	352,093.66	9,008.61	0.00	495.00	0.00	36,972.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Hamilton - Children's Clinic	Avalon - Children's Dental Health Clinic	Aspiring Principal Apprentice Cohort Program	Clinical Biomedical Research	Quality Tools and Strategies	Healthy Schools, Healthy Kids	NEA Foundation - Learning & Leadership
RESOURCE CODE	9069	9070	9111	9121	9128	9129	9138
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	107,572.65	12,359.38	13,465.05	17,306.22	17,583.12	8,150.05	750.00
2. a. Current Year Award	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00
b. Other Adjustments	(69,576.46)	(12,359.38)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	(69,576.46)	(12,359.38)	0.00	20,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	37,996.19	0.00	13,465.05	37,306.22	17,583.12	8,150.05	750.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	107,572.65	12,359.38	13,465.05	17,306.22	17,583.12	8,150.05	750.00
6. Cash Received in Current Year	(69,576.46)	(12,359.38)	0.00	20,000.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	37,996.19	0.00	13,465.05	37,306.22	17,583.12	8,150.05	750.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	30,589.86	0.00	0.00	13,399.20	0.00	8,150.05	400.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	30,589.86	0.00	0.00	13,399.20	0.00	8,150.05	400.00
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)	7,406.33	0.00	13,465.05	23,907.02	17,583.12	0.00	350.00
a. Unearned Revenue	7,406.33		13,465.05	23,907.02	17,583.12		350.00
b. Accounts Payable							
c. Accounts Receivable		0.00				0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	7,406.33	0.00	13,465.05	23,907.02	17,583.12	0.00	350.00
15. If Carryover is allowed, enter line 14 amount here	7,406.33	0.00	13,465.05	23,907.02	17,583.12	0.00	350.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,589.86	0.00	0.00	13,399.20	0.00	8,150.05	400.00

LOCAL PROGRAM NAME	Kid City Corporation	CA Common Core	State's Digital Infrastructure and Video Competition	CA Technology Assistance Program	CA GEAR UP	National Environmental Educ Foundation	ConnectEd - Irvine Foundation
RESOURCE CODE	9139	9140	9164	9173	9181	9507	9509
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	156,276.13	113,299.01	3,708.45	3,864.62	5,145.02	103,926.62
2. a. Current Year Award	1,500.00	0.00	109,328.00	0.00	22,500.00	0.00	425,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,500.00	0.00	109,328.00	0.00	22,500.00	0.00	425,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	156,276.13	222,627.01	3,708.45	26,364.62	5,145.02	528,926.62
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	156,276.13	113,299.01	3,708.45	0.00	5,145.02	53,926.62
6. Cash Received in Current Year	1,500.00	0.00	109,328.00	0.00	3,422.38	0.00	430,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,500.00	156,276.13	222,627.01	3,708.45	3,422.38	5,145.02	483,926.62
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,420.72	41,618.49	38,487.52	1,060.00	12,924.25	0.00	422,391.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,420.72	41,618.49	38,487.52	1,060.00	12,924.25	0.00	422,391.01
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)	79.28	114,657.64	184,139.49	2,648.45	(9,501.87)	5,145.02	61,535.61
a. Unearned Revenue	79.28	114,657.64	184,139.49	2,648.45		5,145.02	61,535.61
b. Accounts Payable							
c. Accounts Receivable					9,501.87		
14. Unused Grant Award Calculation (line 4 minus line 9)	79.28	114,657.64	184,139.49	2,648.45	13,440.37	5,145.02	106,535.61
15. If Carryover is allowed, enter line 14 amount here	79.28	114,657.64	184,139.49	2,648.45	12,998.13	5,145.02	106,535.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,420.72	41,618.49	38,487.52	1,060.00	12,924.25	0.00	422,391.01

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	El Camino College - Project LEAD the Way	Packard Transitional Kindergarten	LBGRIP Project	Target Transitional Kindergarten	Stuart Foundation - Effective Education System	MyPD Grant	Common Core Math Transition
	9511 8699	9512 8699	9514 8699	9515 8699	9516 8699	9517 8699	9518 8699
<b>AWARD</b>							
1. Prior Year Carryover	85,256.93	106,628.86	0.00	76,767.67	0.00	103,886.79	2,862.73
2. a. Current Year Award	0.00	0.00	30,000.00	100,000.00	180,000.00	5,000,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	30,000.00	100,000.00	180,000.00	5,000,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	85,256.93	106,628.86	30,000.00	176,767.67	180,000.00	5,103,886.79	2,862.73
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	85,256.93	106,628.86	0.00	76,767.67	0.00	103,886.79	2,862.73
6. Cash Received in Current Year	0.00	0.00	18,750.00	100,000.00	180,000.00	1,311,037.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	85,256.93	106,628.86	18,750.00	176,767.67	180,000.00	1,414,923.79	2,862.73
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	42,394.47	106,628.86	20,023.80	70,397.94	155,405.84	883,650.72	1,344.12
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	42,394.47	106,628.86	20,023.80	70,397.94	155,405.84	883,650.72	1,344.12
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)	42,862.46	0.00	(1,273.80)	106,369.73	24,594.16	531,273.07	1,518.61
a. Unearned Revenue	42,862.46			106,369.73	24,594.16	531,273.07	1,518.61
b. Accounts Payable							
c. Accounts Receivable		0.00	1,273.80				
14. Unused Grant Award Calculation (line 4 minus line 9)	42,862.46	0.00	9,976.20	106,369.73	24,594.16	4,220,236.07	1,518.61
15. If Carryover is allowed, enter line 14 amount here	42,862.46	0.00	9,976.20	106,369.73	24,594.16	4,220,236.07	1,518.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,394.47	106,628.86	20,023.80	70,397.94	155,405.84	883,650.72	1,344.12



LOCAL PROGRAM NAME	California Endowment CORE	Bechtel CCSS Math K-8	LBCC-CTE Pathways Community	Project EQALS	Alternative Induction Pathway	Boeing Grant Math Certification	Boeing Grant Common Core Standards Assess.
RESOURCE CODE	9519	9520	9541	9542	9543	9544	9545
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	25,000.00	1,946,516.32	126.44	57,735.17	327,504.45	24,852.82	14,215.89
2. a. Current Year Award	0.00	2,305,829.00	36,362.00	36,480.00	370,600.00	0.00	0.00
b. Other Adjustments				(1,167.33)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,305,829.00	36,362.00	35,312.67	370,600.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	4,252,345.32	36,488.44	93,047.84	698,104.45	24,852.82	14,215.89
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	25,000.00	1,946,516.32	126.44	0.00	327,504.45	0.00	0.00
6. Cash Received in Current Year	0.00	2,305,829.00	32,790.29	93,047.84	370,600.00	10,233.48	7,563.53
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,000.00	4,252,345.32	32,916.73	93,047.84	698,104.45	10,233.48	7,563.53
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	21,471.83	1,764,078.77	32,916.73	93,047.84	516,892.65	11,220.60	7,563.53
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	21,471.83	1,764,078.77	32,916.73	93,047.84	516,892.65	11,220.60	7,563.53
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)	3,528.17	2,488,266.55	0.00	0.00	181,211.80	(987.12)	0.00
a. Unearned Revenue	3,528.17	2,488,266.55			181,211.80		
b. Accounts Payable							
c. Accounts Receivable			0.00	0.00		987.12	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,528.17	2,488,266.55	3,571.71	0.00	181,211.80	13,632.22	6,652.36
15. If Carryover is allowed, enter line 14 amount here	3,528.17	2,488,266.55	0.00	0.00	181,211.80	13,632.22	6,652.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,471.83	1,764,078.77	32,916.73	93,047.84	516,892.65	11,220.60	7,563.53

LOCAL PROGRAM NAME	Boeing Grant English Language	Reading is Fundamental	Gates: S.T.E.P. Grant	Gates: Merging Tech & Assessment	AB 86 Adult Ed Planning Grant	Linked Learning Pilot	Boeing Seamless Education
RESOURCE CODE	9547	9548	9549	9550	9551	9560	9578
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	34,412.48	0.00	0.00	0.00	0.00	144,674.57
2. a. Current Year Award	50,000.00	0.00	2,999,422.00	151,110.00	300,390.00	250,000.00	0.00
b. Other Adjustments							
c. Adj. Curr Yr Award (sum lines 2a & 2b)	50,000.00	0.00	2,999,422.00	151,110.00	300,390.00	250,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	34,412.48	2,999,422.00	151,110.00	300,390.00	250,000.00	144,674.57
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	34,412.48	0.00	0.00	0.00	0.00	144,674.57
6. Cash Received in Current Year	0.00	0.00	1,138,324.00	151,110.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	34,412.48	1,138,324.00	151,110.00	0.00	0.00	144,674.57
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	35,571.33	0.00	334,325.05	102.46	0.00	86,166.25	7,243.82
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	35,571.33	0.00	334,325.05	102.46	0.00	86,166.25	7,243.82
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)	(35,571.33)	34,412.48	803,998.95	151,007.54	0.00	(86,166.25)	137,430.75
a. Unearned Revenue		34,412.48	803,998.95	151,007.54			137,430.75
b. Accounts Payable							
c. Accounts Receivable	35,571.33				0.00	86,166.25	
14. Unused Grant Award Calculation (line 4 minus line 9)	14,428.67	34,412.48	2,665,096.95	151,007.54	300,390.00	163,833.75	137,430.75
15. If Carryover is allowed, enter line 14 amount here	14,428.67	34,412.48	2,665,096.95	151,007.54	300,390.00	163,833.75	137,430.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,571.33	0.00	334,325.05	102.46	0.00	86,166.25	7,243.82

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Children and Families First	Fresno - Long Beach Partnership	Ohlendorf Memorial	Liff Scholarship	Helene Langthorne Rose Fund	Covered CA Enroll Services	Healthy Active LB Schools
<b>AWARD</b>							
1. Prior Year Carryover	0.00	25,707.63	8,597.48	35,604.57	0.00	0.00	0.00
2. a. Current Year Award	90,000.00	0.00	0.00	0.00	80,000.00	348.00	225,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,000.00	0.00	0.00	0.00	80,000.00	348.00	225,000.00
3. Required Matching Funds/Other			53.02	226.90	86.90		
4. Total Available Award (sum lines 1, 2c, & 3)	90,000.00	25,707.63	8,650.50	35,831.47	80,086.90	348.00	225,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	25,707.63	8,597.48	35,604.57	0.00	0.00	0.00
6. Cash Received in Current Year	72,015.58		0.00	0.00	80,000.00	348.00	68,859.12
7. Contributed Matching Funds			53.02	226.90	86.90		
8. Total Available (sum lines 5, 6, & 7)	72,015.58	25,707.63	8,650.50	35,831.47	80,086.90	348.00	68,859.12
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	89,408.02	6,968.04	674.70	0.00	0.00	0.00	172,564.08
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	89,408.02	6,968.04	674.70	0.00	0.00	0.00	172,564.08
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)	(17,392.44)	18,739.59	7,975.80	35,831.47	80,086.90	348.00	(103,704.96)
a. Unearned Revenue		18,739.59	7,975.80	35,831.47	80,086.90	348.00	
b. Accounts Payable							
c. Accounts Receivable	17,392.44						103,704.96
14. Unused Grant Award Calculation (line 4 minus line 9)	591.98	18,739.59	7,975.80	35,831.47	80,086.90	348.00	52,435.92
15. If Carryover is allowed, enter line 14 amount here	0.00	18,739.59	7,975.80	35,831.47	80,086.90	348.00	52,435.92
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	89,408.02	6,968.04	621.68	(226.90)	(86.90)	0.00	172,564.08

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	American Career College	UCLA Early Education	Head Start LA Preschool	Facility Rental Income	Children and Families First	TOTAL
RESOURCE CODE	9018	9015	9028	9031	9586	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 12	Fund 12	Fund 12	Fund 12	
<b>AWARD</b>						
1. Prior Year Carryover	0.00	1,305.18	26,208.56	18,159.30	0.00	4,977,655.10
2. a. Current Year Award	183,625.00	0.00	0.00	0.00	90,000.00	16,407,469.87
b. Other Adjustments						(83,103.17)
c. Adj Curr Yr Award (sum lines 2a & 2b)	183,625.00	0.00	0.00	0.00	90,000.00	16,324,366.70
3. Required Matching Funds/Other						366.82
4. Total Available Award (sum lines 1, 2c, & 3)	183,625.00	1,305.18	26,208.56	18,159.30	90,000.00	21,302,388.62
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	26,208.56	18,159.30	0.00	3,520,681.56
6. Cash Received in Current Year	183,625.00	1,305.18	0.00	0.00	72,014.49	7,251,462.55
7. Contributed Matching Funds						366.82
8. Total Available (sum lines 5, 6, & 7)	183,625.00	1,305.18	26,208.56	18,159.30	72,014.49	10,772,510.93
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	183,625.00	1,305.18	0.00	0.00	89,406.56	5,723,408.56
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	183,625.00	1,305.18	0.00	0.00	89,406.56	5,723,408.56
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	26,208.56	18,159.30	(17,392.07)	5,049,102.37
a. Unearned Revenue			26,208.56	18,159.30		5,673,185.87
b. Accounts Payable						0.00
c. Accounts Receivable	0.00	0.00			17,392.07	624,083.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	26,208.56	18,159.30	593.44	15,578,980.06
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	26,208.56	18,159.30	0.00	15,573,780.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	183,625.00	1,305.18	0.00	0.00	89,406.56	5,723,041.74

FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	
RESOURCE CODE	5640	5320	5340	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)		Fund 12	Fund 12	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	2,878,305.02	531,093.40	0.00	3,409,398.42
2. a. Current Year Award	1,146,397.82	582,966.35	28,697.24	1,758,061.41
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,146,397.82	582,966.35	28,697.24	1,758,061.41
3. Required Matching Funds/Other	19,100.88			19,100.88
4. Total Available Award (sum lines 1, 2c, & 3)	4,043,803.72	1,114,059.75	28,697.24	5,186,560.71
<b>REVENUES</b>				
5. Cash Received in Current Year	1,146,397.82	430,302.60	21,168.65	1,597,869.07
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	152,663.75	7,528.59	160,192.34
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	152,663.75	7,528.59	160,192.34
8. Contributed Matching Funds	19,100.88			19,100.88
9. Total Available (sum lines 5, 7c, & 8)	1,165,498.70	582,966.35	28,697.24	1,777,162.29
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	1,164,274.97	546,866.25	2,389.83	1,713,531.05
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	1,164,274.97	546,866.25	2,389.83	1,713,531.05
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	2,879,528.75	567,193.50	26,307.41	3,473,029.66



STATE PROGRAM NAME	CA Clean Energy Jobs Act	State Lottery - Prop 20	Special Ed	Special Ed	Special Ed	Special Ed	Economic Impact Aid	Limited English Proficiency
RESOURCE CODE	6230	6300	6500	6500	6512	7090	7091	
REVENUE OBJECT	8590	8560	8311	8319	8590	8311	8311	
LOCAL DESCRIPTION (if any)	Prop 39		AB:602	PY Adjustments	Mental Health Svcs			
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	0.00	4,743,516.47	0.00	0.00	0.00	3,648,525.25	2,027,005.28	
2. a. Current Year Award	3,856,125.00	2,931,666.11	41,226,799.00	276,216.00	4,598,179.00	0.00		
b. Other Adjustments		1,545.79						
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,856,125.00	2,933,211.90	41,226,799.00	276,216.00	4,598,179.00	0.00	0.00	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	3,856,125.00	7,676,728.37	41,226,799.00	276,216.00	4,598,179.00	3,648,525.25	2,027,005.28	
<b>REVENUES</b>								
5. Cash Received in Current Year	1,156,838.00	451,932.53	31,891,693.00	148,041.00	3,500,755.00	0.00	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,699,287.00	2,481,279.37	9,335,106.00	128,175.00	1,097,424.00	0.00	0.00	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	2,699,287.00	2,481,279.37	9,335,106.00	128,175.00	1,097,424.00	0.00	0.00	
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	3,856,125.00	2,933,211.90	41,226,799.00	276,216.00	4,598,179.00	0.00	0.00	
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	0.00	2,421,977.33	41,226,799.00	276,216.00	4,598,179.00	1,145,607.13	410,367.85	
11. Non Donor-Authorized Expenditures			44,771,067.64		895,287.54			
12. Total Expenditures (line 10 plus line 11)	0.00	2,421,977.33	85,997,866.64	276,216.00	5,493,466.54	1,145,607.13	410,367.85	
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	3,856,125.00	5,254,751.04	0.00	0.00	0.00	2,502,918.12	1,616,637.43	

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

STATE PROGRAM NAME	Quality Education Investment Act	Common Core State Standards	Head Start Nutrition Program	CDC Reserve	State Lottery - Prop 20	TOTAL
RESOURCE CODE	7400	7405	5320	6130	6300	
REVENUE OBJECT	8590	8590	8520	8990	8919	
LOCAL DESCRIPTION (if any)	QEIA	CCSS	Fund 12	Fund 12	Fund 11	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	381,475.00	51,283.00	10,851,805.00
2. a. Current Year Award	1,175,600.00	16,443,367.00	41,363.89	2,361.00	0.00	70,551,677.00
b. Other Adjustments						1,545.79
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,175,600.00	16,443,367.00	41,363.89	2,361.00	0.00	70,553,222.79
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,175,600.00	16,443,367.00	41,363.89	383,836.00	51,283.00	81,405,027.79
<b>REVENUES</b>						
5. Cash Received in Current Year	1,175,600.00	16,443,367.00	30,519.10	2,361.00	0.00	54,801,106.63
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	10,844.79	0.00	0.00	15,752,116.16
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	10,844.79	0.00	0.00	15,752,116.16
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	1,175,600.00	16,443,367.00	41,363.89	2,361.00	0.00	70,553,222.79
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	1,175,600.00	7,188,161.97	41,363.89	0.00	51,283.00	58,535,555.17
11. Non Donor-Authorized Expenditures						45,666,355.18
12. Total Expenditures (line 10 plus line 11)	1,175,600.00	7,188,161.97	41,363.89	0.00	51,283.00	104,201,910.35
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	9,255,205.03	0.00	383,836.00	0.00	22,869,472.62



SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Filmng Money	Algebra I Tutorng	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotson Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	344,767.05	17,595.99	1,241,440.60	315,143.99	63,067.45	2,623.68	6,969.78
2. a. Current Year Award	152,896.65	0.00	936,825.81	414,815.37	26,380.25	98.60	27,100.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	152,896.65	0.00	936,825.81	414,815.37	26,380.25	98.60	27,100.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	497,663.70	17,595.99	2,178,266.41	729,959.36	89,447.70	2,722.28	34,069.78
<b>REVENUES</b>							
5. Cash Received in Current Year	129,446.65	0.00	936,825.81	414,815.37	26,380.25	98.60	27,100.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	23,450.00	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)	23,450.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	152,896.65	0.00	936,825.81	414,815.37	26,380.25	98.60	27,100.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	166,481.72	4,018.39	1,155,552.65	137,125.10	33,417.70	0.00	25,845.84
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	166,481.72	4,018.39	1,155,552.65	137,125.10	33,417.70	0.00	25,845.84
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	331,181.98	13,577.60	1,022,713.76	592,834.26	56,030.00	2,722.28	8,223.94

LOCAL PROGRAM NAME	Gifts - Music - OCIPD	Cotsen Strategic	English Language Acquisition Program	Summer Enrichment	CDC Educare	CDC Gifts	HS Gifts
RESOURCE CODE	9212	9214	9286	9019	9023	9024	9025
REVENUE OBJECT	8699	8699	8590	8699	8699/8689	8699	8699
LOCAL DESCRIPTION (if any)				Fund 11	Fund 12	Fund 12	Fund 12
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	8,099.73	195.40	562,800.93	85,760.86	47,819.19	0.00	24,081.23
2. a. Current Year Award	15,000.00	12,000.00	0.00	101,510.00	509,851.00	316.83	2,980.33
b. Other Adjustments							
c. Adj Curr Yr Award	15,000.00	12,000.00	0.00	101,510.00	509,851.00	316.83	2,980.33
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	23,099.73	12,195.40	562,800.93	187,270.86	557,670.19	316.83	27,061.56
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Cash Received in Current Year	15,000.00	12,000.00	0.00	89,510.00	509,238.00	316.83	2,980.33
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	0.00	0.00	0.00	12,000.00	613.00	0.00	0.00
(line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)							
8. Contributed Matching Funds	0.00	0.00	0.00	12,000.00	613.00	0.00	0.00
9. Total Available	15,000.00	12,000.00	0.00	101,510.00	509,851.00	316.83	2,980.33
(sum lines 5, 7c, & 8)							
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	12,890.55	10,178.36	102,036.08	88,507.36	468,662.77	316.83	1,776.87
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	12,890.55	10,178.36	102,036.08	88,507.36	468,662.77	316.83	1,776.87
(line 10 plus line 11)							
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year	10,209.18	2,017.04	460,764.85	98,763.50	89,007.42	0.00	25,284.69
(line 4 minus line 10)							

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

LOCAL PROGRAM NAME	Fee-Based District Preschool	TOTAL
RESOURCE CODE	9130	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	Fund 12	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	0.00	2,720,365.88
2. a. Current Year Award	109,333.03	2,309,107.87
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	109,333.03	2,309,107.87
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	109,333.03	5,029,473.75
<b>REVENUES</b>		
5. Cash Received in Current Year	109,333.03	2,273,044.87
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	36,063.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	36,063.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	109,333.03	2,309,107.87
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	103,613.21	2,310,423.43
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	103,613.21	2,310,423.43
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	5,719.82	2,719,050.32



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	330,510,058.35	301	6,500.00	303	330,503,558.35	305	11,174,568.52		307	319,328,989.83	309
2000 - Classified Salaries	100,526,918.25	311	3,692,378.51	313	96,834,539.74	315	471,413.68		317	96,363,126.06	319
3000 - Employee Benefits (Excluding 3600)	148,053,399.55	321	1,010,612.43	323	147,042,787.12	325	1,841,703.03		327	145,201,084.09	329
4000 - Books, Supplies Equip Replace. (6500)	23,690,494.31	331	216,298.24	333	23,474,196.07	335	3,216,180.22		337	20,258,015.85	339
5000 - Services. . . & 7300 - Indirect Costs	65,650,149.58	341	783,212.11	343	64,866,937.47	345	37,154,936.60		347	27,712,000.87	349
TOTAL					662,722,018.75	365			TOTAL	608,863,216.70	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	385
7. Unemployment Insurance. ....	3501 & 3502	390
8. Workers' Compensation Insurance. ....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	393
10. Other Benefits (EC 22310). ....	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		65.33%
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) .....	65.33%
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). ....	608,863,216.70
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	597,720,813.00	5,167,000.00	602,887,813.00		24,735,000.00	578,152,813.00	24,735,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	723,664.00		723,664.00		632,072.00	91,592.00	91,592.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	49,641,107.00		49,641,107.00	15,301,258.00		64,942,365.00	
Compensated Absences Payable	10,506,529.79		10,506,529.79	107,376.25		10,613,906.04	8,879,727.00
<b>Governmental activities long-term liabilities</b>	<b>658,592,113.79</b>	<b>5,167,000.00</b>	<b>663,759,113.79</b>	<b>15,408,634.25</b>	<b>25,367,072.00</b>	<b>653,800,676.04</b>	<b>33,706,319.00</b>
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
<b>Business-type activities long-term liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	445,239,900.56		445,239,900.56			462,232,534.79
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	78,342.64		78,342.64			77,374.25
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			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	77,374.25		77,374.25	76,214.23		76,214.23
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)			77,374.25			76,214.23
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	517,192.02		517,192.02	258,596.00		258,596.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,216,310.88		1,216,310.88	1,216,311.00		1,216,311.00
4. Secured Roll Taxes (Object 8041)	67,559,427.01		67,559,427.01	69,321,440.00		69,321,440.00
5. Unsecured Roll Taxes (Object 8042)	1,638,143.62		1,638,143.62	1,638,144.00		1,638,144.00
6. Prior Years' Taxes (Object 8043)	1,329,977.50		1,329,977.50	1,024,582.00		1,024,582.00
7. Supplemental Taxes (Object 8044)	1,420,557.26		1,420,557.26	1,071,822.00		1,071,822.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,145,671.34		4,145,671.34	2,137,478.00		2,137,478.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(244,757.07)		(244,757.07)	188,219.00		188,219.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	12,626,988.19		12,626,988.19	5,768,272.00		5,768,272.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(436,942.00)		(436,942.00)	(449,222.00)		(449,222.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	89,772,568.75	0.00	89,772,568.75	82,175,642.00	0.00	82,175,642.00
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)	89,772,568.75	0.00	89,772,568.75	82,175,642.00	0.00	82,175,642.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,479,642.89			5,001,763.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,479,642.89			5,001,763.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	430,662,575.00		430,662,575.00	504,261,777.00		504,261,777.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(392,567.08)		(392,567.08)	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)	430,270,007.92	0.00	430,270,007.92	504,261,777.00	0.00	504,261,777.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	683,733,632.53		683,733,632.53	758,700,351.00		758,700,351.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,338,273.67		1,338,273.67	1,021,221.00		1,021,221.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2013-14 Actual</b>			<b>2014-15 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			445,239,900.56			462,232,534.79
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9876			0.9850
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			462,232,534.79			454,251,858.96
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			89,772,568.75			82,175,642.00
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)			9,284,910.00			9,145,707.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			376,939,608.93			377,077,979.96
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			376,939,608.93			377,077,979.96
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])			915,288.49			618,994.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			90,687,857.24			82,794,636.80
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			376,024,320.44			376,458,985.16
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			90,687,857.24			
b. State Subventions (Line D8)			376,024,320.44			
c. Less: Excluded Appropriations (Line C23)			4,479,642.89			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			462,232,534.79			





**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) 20,019,525.45
- 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) 558,382,117.20

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.59%

**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)	18,134,631.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,832,872.28
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	132,871.78
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,519,302.85
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)	6,006.12
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)	27,625,684.11
9. Carry-Forward Adjustment (Part IV, Line F)	(415,348.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,210,335.65

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	438,788,328.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	68,409,954.10
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	43,499,422.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	970,452.57
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,282,620.18
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	327,200.55
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,545,821.73
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)	98,483.09
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)	36,980.12
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)	67,656,263.93
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)	161,295.29
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)	1,110,501.62
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	25,795,776.20
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	33,434,251.40
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)	690,117,351.31

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

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.00%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	3.94%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>27,625,684.11</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,816,573.22)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.8%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.8%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.8%) times Part III, Line B18); zero if positive	<u>(415,348.46)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(415,348.46)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.94%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-207,674.23) is applied to the current year calculation and the remainder (\$-207,674.23) is deferred to one or more future years:	<u>3.97%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-138,449.49) is applied to the current year calculation and the remainder (\$-276,898.97) is deferred to one or more future years:	<u>3.98%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(415,348.46)</u>





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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	53,450.48		4,794,799.47	4,848,249.95
2. State Lottery Revenue	8560	10,434,542.84		2,933,211.90	13,367,754.74
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)		10,487,993.32	0.00	7,728,011.37	18,216,004.69
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	9,102,982.31			9,102,982.31
2. Classified Salaries	2000-2999	608.08			608.08
3. Employee Benefits	3000-3999	1,006,712.92			1,006,712.92
4. Books and Supplies	4000-4999	253,712.91		2,473,260.33	2,726,973.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	123,975.78			123,975.78
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)		10,487,992.00	0.00	2,473,260.33	12,961,252.33
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1.32	0.00	5,254,751.04	5,254,752.36
<b>D. COMMENTS:</b>					

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

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



Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	675,074,605.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	72,716,158.36
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	6,166,357.35
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,281,656.20
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	336,509.17
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	4,678,514.81
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,580,487.53
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				589,777,959.54
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				589,777,959.54

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		77,043.66
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		77,043.66
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,655.11
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	569,624,932.11	7,317.10
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)	569,624,932.11	7,317.10
B. Required effort (Line A.2 times 90%)	512,662,438.90	6,585.39
C. Current year expenditures (Line I.G and Line II.D)	589,777,959.54	7,655.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(927,364.73)	0.00	(886,459.16)				
Other Sources/Uses Detail					0.00	4,678,514.81		
Fund Reconciliation							2,528,315.64	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	19,800.67	0.00	17,061.74	0.00				
Other Sources/Uses Detail					51,975.61	0.00		
Fund Reconciliation							0.00	537,230.30
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	472,570.58	0.00	869,397.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	280.27
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	159,653.39	0.00	0.00	0.00				
Other Sources/Uses Detail					196,821.20	0.00		
Fund Reconciliation							0.00	1,971,703.19
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	204,835.65	0.00						
Other Sources/Uses Detail					0.00	298,301.00		
Fund Reconciliation							0.00	18,190.24
25 CAPITAL FACILITIES FUND								
Expenditure Detail	69,764.40	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	134.64
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					298,301.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	740.04	0.00						
Other Sources/Uses Detail					4,429,718.00	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								777.00
Fund Reconciliation							0.00	
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>927,364.73</b>	<b>(927,364.73)</b>	<b>866,459.16</b>	<b>(866,459.16)</b>	<b>4,978,815.81</b>	<b>4,978,815.81</b>	<b>2,528,315.64</b>	<b>2,528,315.64</b>



	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	15,968,496.32	2,206,860.06	38,850,042.99	20,702,509.43	69,624,046.09	116,449.84	1,038,642.49	
<b>B. Enter Allocation Factor(s) by Goal:</b>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	2,618.43	2,618.43	2,618.43	2,618.43	3,100.99	3,100.99	667.00	
3100 Alternative Schools								
3200 Continuation Schools	8.90	8.90	8.90	8.90	10.54	10.54		
3300 Independent Study Centers	21.00	21.00	21.00	21.00	24.87	24.87		
3400 Opportunity Schools								
3550 Community Day Schools	4.00	4.00	4.00	4.00	4.74	4.74		
3700 Specialized Secondary Programs	23.31	23.31	23.31	23.31	27.61	27.61		
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	524.80	524.80	524.80	524.80	621.52	621.52	2,746.00	
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	169.50	169.50	169.50	169.50	200.74	200.74		
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	3,369.94	3,369.94	3,369.94	3,369.94	3,991.01	3,991.01	3,413.00	



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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	338,648,830.69	114,785,190.12	453,434,020.81	18,727,848.34	472,161,869.15	
3100	Alternative Schools	300.32	0.00	300.32	12.40	312.72	
3200	Continuation Schools	1,600,003.16	389,459.30	1,989,462.46	82,169.29	2,071,631.75	
3300	Independent Study Centers	3,409,276.79	918,954.78	4,328,231.57	178,765.73	4,506,997.30	
3400	Opportunity Schools	201,195.16	0.00	201,195.16	8,309.81	209,504.97	
3550	Community Day Schools	496,338.24	175,088.93	671,427.17	27,731.46	699,158.63	
3700	Specialized Secondary Programs	4,109,163.05	1,020,114.95	5,129,278.00	211,850.76	5,341,128.76	
3800	Vocational Education	666,726.55	0.00	666,726.55	27,537.31	694,263.86	
4110	Regular Education, Adult	29,229.83	0.00	29,229.83	1,207.26	30,437.09	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	521,969.03	0.00	521,969.03	21,558.50	543,527.53	
5000-5999	Special Education	134,527,412.60	23,800,898.83	158,328,311.43	6,539,316.57	164,867,628.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	265,036.32	0.00	265,036.32	10,946.60	275,982.92	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	3,991,129.19	0.00	3,991,129.19	164,842.64	4,155,971.83	
8500	Child Care and Development Services	2,328,321.48	0.00	2,328,321.48	96,164.93	2,424,486.41	
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		7,417,340.29	7,417,340.29	2,798,552.92	10,215,893.21	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(886,459.16)	(886,459.16)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	490,794,932.41	148,507,047.20	639,301,979.61	28,010,355.36	675,074,605.41	



Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	333,682,784.61	166,549,64	3,634,624.79	0.00	143,116.33	0.00	970,452.57	0.00	0.00	96.18	51,206.57	338,648,830.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	300.32	0.00	0.00	0.00	0.00	0.00	0.00	300.32
3200	Continuation Schools	1,093,774.06	0.00	0.00	363,184.39	121,435.47	0.00	0.00	0.00	0.00	111,609.24	0.00	1,600,003.16
3300	Independent Study Centers	2,834,270.16	0.00	0.00	407,225.74	141,045.40	0.00	0.00	0.00	0.00	26,735.49	0.00	3,409,276.79
3400	Opportunity Schools	31,523.31	53,434.65	0.00	93,720.61	0.00	0.00	0.00	0.00	0.00	22,316.59	0.00	201,195.16
3550	Community Day Schools	370,774.91	13,358.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,204.69	0.00	496,338.24
3700	Specialized Secondary Programs	3,309,626.37	0.00	0.00	517,307.57	148,552.49	53,171.21	0.00	0.00	0.00	80,880.41	(355.00)	4,109,163.05
3800	Vocational Education	492,538.76	47,574.64	0.00	126,201.66	184.67	0.00	0.00	0.00	0.00	226.82	0.00	666,726.55
4110	Regular Education, Adult	29,229.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,229.83
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4650	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	311,220.96	72,668.33	19,748.08	0.00	118,171.30	0.00	0.00	0.00	0.00	160.36	0.00	521,969.03
5000-5999	Special Education	107,125,676.59	5,472,537.28	124,534.93	223,233.73	12,133,529.72	9,157,393.67	0.00	0.00	0.00	290,504.68	0.00	134,527,412.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	241,867.65	17,506.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,662.56	0.00	265,036.32
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,991,129.19	0.00	0.00	0.00	3,991,129.19
8500	Child Care and Development Services	0.00	36,830.49	0.00	0.00	0.00	0.00	0.00	2,291,490.99	0.00	0.00	0.00	2,328,321.48
<b>Total Direct Charged Costs</b>		449,433,287.21	5,880,459.78	3,778,907.80	1,730,873.70	12,806,315.70	9,210,564.88	970,452.57	6,282,620.18	0.00	650,597.02	50,851.57	490,794,932.41

\* Functions 7100-7199 for goals 8100 and 8500



Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	60,394,276.52	54,187,932.49	202,981.11	114,785,190.12	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	205,279.14	184,180.16	0.00	389,459.30	
3300	Independent Study Centers	484,366.51	434,588.27	0.00	918,954.78	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	92,260.29	82,828.64	0.00	175,088.93	
3700	Specialized Secondary Programs	537,646.83	482,468.12	0.00	1,020,114.95	
3800	Vocational Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	12,104,549.80	10,860,687.65	835,661.38	23,800,898.83	
6000	ROC/P	0.00	0.00	0.00	0.00	
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	3,909,529.70	3,507,810.59	0.00	7,417,340.29	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
<b>Total Allocated Support Costs</b>		77,727,908.79	69,740,495.92	1,038,642.49	148,507,047.20	





<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,545,821.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	132,871.78
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,289,421.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,928,699.61
5	Total Central Administration Costs in General Fund and Charter Schools Funds	28,896,814.52
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	490,794,932.41
2	Total Allocated Costs (from Form PCR, Column 2, Total)	148,507,047.20
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	639,301,979.61
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,110,501.62
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	25,795,776.20
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	33,434,251.40
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	60,340,529.22
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		
		699,642,508.83
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		
		4.13%



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)	17,703.18				17,703.18
Enterprise (Objects 1000-5999, 6400, and 6500)		340,936.73			340,936.73
Facilities Acquisition & Construction (Objects 1000-6500)			1,708,449.73		1,708,449.73
Other Outgo (Objects 1000-7999)				5,695,180.80	5,695,180.80
<b>Total Other Costs</b>	<b>17,703.18</b>	<b>340,936.73</b>	<b>1,708,449.73</b>	<b>5,695,180.80</b>	<b>7,762,270.44</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,966.30	102,519.41	932,400.15	85,100.70	4,073,264.83	17,940,139.11	25,589,127.22		48,724,517.72
2000-2999	Classified Salaries	922,629.41	0.00	0.00	24,576.00	3,175,537.89	15,124,422.57	5,272,716.64		24,519,862.51
3000-3999	Employee Benefits	322,053.30	19,138.11	254,495.49	31,700.02	2,713,593.32	13,692,478.70	10,755,312.74		27,798,771.68
4000-4999	Books and Supplies	29,322.01	9,576.56	3,063.25	4,739.84	71,012.90	422,644.19	38,067.90		578,426.65
5000-5999	Services and Other Operating Expenditures	807,083.04	8,355.83	20,672.98	1,544.26	44,966.64	30,018,168.58	1,997,067.24		32,897,856.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	23,898.74	0.00		23,898.74
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
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,042.06	399,835.76	2,723,749.62	1,190,354.69		4,323,982.13
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	23,800,898.92	0.00	0.00	0.00	0.00	0.00	0.00		23,800,898.92
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3376, 3386, &amp; 3405)</b>										
1000-1999	Certificated Salaries	23,800,898.92	139,589.91	1,210,631.87	157,702.88	10,478,211.34	79,945,441.51	44,842,646.43	0.00	28,124,881.05
2000-2999	Classified Salaries	34,073.11	0.00	271,581.01	0.00	3,926,004.92	211,578.31	559,979.69		4,978,264.35
3000-3999	Employee Benefits	45,292.37	1,094.89	78,899.47	0.00	2,891,037.88	11,162,635.70	4,306,251.15		18,700,997.64
4000-4999	Books and Supplies	6,170.00	0.00	0.00	0.00	2,552,403.22	6,009,356.06	2,258,391.71		10,945,437.52
5000-5999	Services and Other Operating Expenditures	431.49	2,863.78	924.51	0.00	68,581.84	25,677.65	15,035.00		115,494.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	17,341.64	918,099.95	18,910.25		956,571.62
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
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	392,966.97	13,078.89	351,404.99	0.00	9,456,369.40	18,327,347.67	7,158,567.80	0.00	35,699,735.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	398,821.69	898,243.49	16,849.60		1,313,914.78
<b>Total Indirect Costs</b>										
<b>TOTAL BEFORE OBJECT 8980</b>										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810; goals 5000-5999)	392,966.97	13,078.89	351,404.99	0.00	9,855,191.09	19,225,591.16	7,175,417.40	0.00	37,013,650.50
<b>TOTAL COSTS</b>										
22,211,177.71										
14,802,472.79										

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)		1,966.30	93,398.99	660,819.14	85,100.70	147,259.91	17,728,560.80	25,029,147.63		43,746,253.37
1000-1999	Certificated Salaries	581,556.30	0.00	0.00	24,576.00	284,500.21	3,961,786.87	966,465.49		5,818,884.87
2000-2999	Classified Salaries	276,760.93	18,043.42	175,596.02	31,700.02	161,190.10	7,683,122.64	8,496,921.03		16,843,334.16
3000-3999	Employee Benefits	23,152.01	9,578.58	3,063.25	4,739.84	1,430.96	396,966.54	23,032.90		461,962.06
4000-4999	Books and Supplies	806,651.55	5,492.05	19,748.47	1,544.26	27,625.00	29,100,068.63	1,978,156.99		31,939,286.95
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	23,838.74	0.00		23,838.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,690,087.09	126,511.02	859,226.88	147,660.82	622,006.18	58,894,344.22	36,493,723.94	0.00	98,833,560.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,042.06	1,014.07	1,825,506.13	1,173,505.09		3,010,067.35
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	23,800,898.92								23,800,898.92
	Total Indirect Costs and PCR Allocations	23,800,898.92			10,042.06	1,014.07	1,825,506.13	1,173,505.09	0.00	26,810,966.27
	TOTAL BEFORE OBJECT 8980	25,490,986.01	126,511.02	859,226.88	157,702.88	623,020.25	60,719,850.35	37,667,229.03	0.00	125,644,526.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									22,211,177.71
	TOTAL COSTS									147,855,704.13
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	142,488.96	38,741.64		181,230.60
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	61,257.38	60,130.73		233,430.83
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,042.72	83,265.88	54,070.48		183,297.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	1,092.27	15,066.49	2,107.86		18,266.62
4000-4999	Books and Supplies	276,313.40	0.00	0.00	0.00	0.00	6,946,085.96	1,925,245.77		9,147,645.13
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	276,313.40	0.00	0.00	0.00	159,095.81	7,248,164.67	2,080,296.49	0.00	9,763,870.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	276,313.40	0.00	0.00	0.00	159,095.81	7,248,164.67	2,080,296.49	0.00	9,763,870.37
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8960	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									22,211,177.71
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)									45,666,355.18
	TOTAL COSTS									77,641,403.26

\* 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	141,806,374.00	67,482,237.73
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)	141,806,374.00	67,482,237.73
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	8,866.00	
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)	8,866.00	





**SELPA:** Long Beach Unified (DL)

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Long Beach Unified (DL) \_\_\_\_\_

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

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

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

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

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

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

SELPA: Long Beach Unified (DL)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	162,658,176.92		
2. Less: Expenditures paid from federal sources	14,802,472.79		
3. Expenditures paid from state and local sources	147,855,704.13	141,806,374.00	
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	147,855,704.13	141,806,374.00	6,049,330.13
4. Special education unduplicated pupil count	9,064	8,866	
5. Per capita state and local expenditures (A3/A4)	16,312.41	15,994.40	318.01

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: Long Beach Unified (DL)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	77,641,403.26	67,482,237.73	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>77,641,403.26</u>	<u>67,482,237.73</u>	<u>10,159,165.53</u>
b. Per capita local expenditures (B1a/A4)	<u>8,565.91</u>	<u>7,611.35</u>	<u>954.56</u>

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

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

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

Susan Ginder  
Contact Name

562-997-8126  
Telephone Number

Executive Director of Fiscal Services  
Title

sginder@lbschools.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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	52,623.00	900,666.00	139,898.00	4,676,740.00	18,658,044.00	24,708,502.00		49,136,493.00
2000-2999	Classified Salaries	931,377.00	0.00	0.00	15,547.00	3,559,935.00	15,820,828.00	5,037,856.00		25,365,543.00
3000-3999	Employee Benefits	384,202.00	10,255.00	275,187.00	72,321.00	3,357,808.00	13,391,222.00	10,715,290.00		28,206,285.00
4000-4999	Books and Supplies	150,000.00	0.00	0.00	8,263.00	35,300.00	386,054.00	0.00		579,617.00
5000-5999	Services and Other Operating Expenditures	301,123.00	3,450.00	0.00	1,438.00	21,533.00	31,055,554.00	1,970,508.00		33,353,606.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,766,702.00	66,328.00	1,175,873.00	237,467.00	11,651,316.00	79,311,702.00	42,432,156.00	0.00	136,641,544.00
7310	Transfers of Indirect Costs	44,675.00	0.00	0.00	8,601.00	497,894.00	2,874,012.00	1,506,124.00		4,931,306.00
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	44,675.00	0.00	0.00	8,601.00	497,894.00	2,874,012.00	1,506,124.00	0.00	4,931,306.00
	<b>TOTAL COSTS</b>	<b>1,811,377.00</b>	<b>66,328.00</b>	<b>1,175,873.00</b>	<b>246,068.00</b>	<b>12,149,210.00</b>	<b>82,185,714.00</b>	<b>43,938,280.00</b>	<b>0.00</b>	<b>141,572,850.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	47,181.00	627,661.00	139,898.00	137,072.00	18,658,044.00	24,572,853.00		44,182,709.00
2000-2999	Classified Salaries	538,725.00	0.00	0.00	15,547.00	330,256.00	4,120,581.00	887,267.00		5,993,376.00
3000-3999	Employee Benefits	280,510.00	9,970.00	189,875.00	72,321.00	218,376.00	7,970,509.00	8,946,957.00		17,688,518.00
4000-4999	Books and Supplies	150,000.00	0.00	0.00	8,263.00	0.00	340,512.00	0.00		498,775.00
5000-5999	Services and Other Operating Expenditures	301,123.00	2,450.00	0.00	1,438.00	0.00	30,047,375.00	1,958,063.00		32,310,449.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,271,358.00	59,601.00	817,536.00	237,467.00	685,704.00	61,137,021.00	36,365,140.00	0.00	109,573,827.00
7310	Transfers of Indirect Costs	44,675.00	0.00	0.00	8,601.00	19,568.00	1,804,021.00	1,478,720.00		3,355,585.00
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	44,675.00	0.00	0.00	8,601.00	19,568.00	1,804,021.00	1,478,720.00	0.00	3,355,585.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,316,033.00</b>	<b>59,601.00</b>	<b>817,536.00</b>	<b>246,068.00</b>	<b>705,272.00</b>	<b>62,941,042.00</b>	<b>37,843,860.00</b>	<b>0.00</b>	<b>103,929,412.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>22,552,374.00</b>
										<b>126,481,786.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	132,008.00	124,850.00	0.00		256,858.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	84,443.00	93,665.00	0.00		178,108.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00		3,000.00
5000-5999	Services and Other Operating Expenditures	200,000.00	0.00	0.00	0.00	0.00	6,550,000.00	1,900,000.00		8,650,000.00
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	200,000.00	0.00	0.00	0.00	216,451.00	6,771,515.00	1,900,000.00	0.00	9,087,966.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	200,000.00	0.00	0.00	0.00	216,451.00	6,771,515.00	1,900,000.00	0.00	9,087,966.00
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)									22,552,374.00
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)									49,189,469.00
	<b>TOTAL COSTS</b>									<b>80,828,809.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	Special Education, Preschool Students (Goal 5130)	Spec. Education, Severely Disabled (Goal 5150)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5170)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 6000-9999)</b>										
1000-1999	Certificated Salaries	1,966.30	102,519.41	392,400.15	85,100.70	4,073,264.83	17,940,139.11	25,589,127.22		48,724,517.72
2000-2999	Certificated Salaries	922,629.41	0.00	0.00	24,576.00	3,175,537.89	15,124,422.57	5,272,716.64		24,519,882.51
3000-3999	Employee Benefits	322,053.30	19,138.11	254,495.49	31,700.02	2,713,993.32	13,692,478.79	10,755,312.74		27,788,771.68
4000-4999	Books and Supplies	29,322.01	9,576.56	3,063.25	4,739.84	71,012.90	422,644.19	38,067.90		578,426.65
5000-5999	Services and Other Operating Expenditures	807,083.04	8,355.83	20,672.98	1,544.26	44,966.64	30,018,168.58	1,997,067.24		32,897,858.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	23,838.74	0.00		23,838.74
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
	<b>Total Direct Costs</b>	<b>2,083,054.06</b>	<b>139,589.91</b>	<b>1,210,631.87</b>	<b>147,660.82</b>	<b>10,078,375.58</b>	<b>77,221,691.89</b>	<b>43,652,291.74</b>	<b>0.00</b>	<b>134,533,295.87</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,042.06	399,835.76	2,723,749.62	1,190,354.69		4,323,982.13
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,042.06</b>	<b>399,835.76</b>	<b>2,723,749.62</b>	<b>1,190,354.69</b>	<b>0.00</b>	<b>4,323,982.13</b>
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	341,073.11	0.00	271,561.01	0.00	3,926,004.92	211,578.31	559,979.69		4,978,264.35
2000-2999	Certificated Salaries	45,292.37	1,094.69	78,899.47	0.00	2,891,037.68	11,162,635.70	4,306,251.15		18,700,897.64
3000-3999	Employee Benefits	6,170.00	0.00	0.00	0.00	2,552,403.22	6,009,356.06	2,256,391.71		10,945,437.52
4000-4999	Books and Supplies	431.49	2,863.78	924.51	0.00	69,581.94	25,677.65	15,035.00		116,464.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	17,341.84	919,099.95	18,910.25		958,571.62
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
	<b>Total Direct Costs</b>	<b>392,966.97</b>	<b>13,078.89</b>	<b>351,404.99</b>	<b>0.00</b>	<b>9,456,369.40</b>	<b>19,327,347.67</b>	<b>7,158,567.80</b>	<b>0.00</b>	<b>35,699,735.72</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	398,821.69	898,243.49	16,849.60		1,313,914.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>398,821.69</b>	<b>898,243.49</b>	<b>16,849.60</b>	<b>0.00</b>	<b>1,313,914.78</b>
<b>TOTAL BEFORE OBJECT 8980</b>										
		392,966.97	13,078.89	351,404.99	0.00	9,855,191.09	19,225,591.16	7,175,417.40	0.00	37,013,650.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
<b>TOTAL COSTS</b>										
										22,211,177.71
										14,802,472.79

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,956.30	93,398.99	660,819.14	85,100.70	147,259.91	17,728,560.80	25,029,147.53		43,746,253.37
2000-2999	Classified Salaries	581,556.30	0.00	0.00	24,576.00	284,500.21	3,961,786.87	966,465.49		5,818,884.87
3000-3999	Employee Benefits	276,760.93	18,043.42	175,596.02	31,700.02	161,190.10	7,683,122.64	8,496,921.03		16,843,334.16
4000-4999	Books and Supplies	23,152.01	9,576.56	3,063.25	4,739.84	1,430.96	396,966.54	23,032.90		461,962.06
5000-5999	Services and Other Operating Expenditures	806,651.55	5,492.05	19,748.47	1,544.26	27,625.00	29,100,068.63	1,978,156.99		31,939,286.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	23,838.74	0.00		23,838.74
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,690,087.09	126,511.02	859,226.88	147,660.82	622,006.18	58,894,344.22	36,493,723.94	0.00	98,893,560.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,042.06	1,014.07	1,825,506.13	1,173,505.09		3,010,067.35
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)	0.00	0.00	0.00	10,042.06	1,014.07	1,825,506.13	1,173,505.09	0.00	3,010,067.35
	Total Indirect Costs	1,690,087.09	126,511.02	859,226.88	157,702.88	623,020.25	60,719,850.35	37,667,229.03	0.00	101,843,627.50
8980	TOTAL BEFORE OBJECT 8980									
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									22,211,177.71
										124,054,805.21
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	142,488.96	38,741.64		181,230.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,042.72	61,257.38	60,130.73		233,430.83
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	45,960.82	83,265.88	54,070.49		183,297.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,092.27	15,066.49	2,107.86		18,266.62
5000-5999	Services and Other Operating Expenditures	276,313.40	0.00	0.00	0.00	0.00	6,948,085.96	1,925,245.77		9,147,645.13
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	276,313.40	0.00	0.00	0.00	159,095.81	7,248,164.67	2,080,296.49	0.00	9,763,870.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8061, 8099	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980									
	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)									22,211,177.71
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									45,666,355.18
	TOTAL COSTS									77,641,403.26

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



**SELPA:** Long Beach Unified (DL)

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

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

**SELPA:** Long Beach Unified (DL)

**SECTION 2**

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

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

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

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

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

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

SELPA: Long Beach Unified (DL)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2014-15 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2013-14 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	141,572,850.00		
2. Less: Expenditures paid from federal sources	15,091,064.00		
3. Expenditures paid from state and local sources	126,481,786.00	124,054,805.21	
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	126,481,786.00	124,054,805.21	2,426,980.79
4. Special education unduplicated pupil count	9,064	9,064	
5. Per capita state and local expenditures (A3/A4)	13,954.30	13,686.54	267.76

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: Long Beach Unified (DL)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<u>Budget FY 2014-15</u>	<u>Actual FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	80,828,809.00	77,641,403.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>80,828,809.00</u>	<u>77,641,403.26</u>	<u>3,187,405.74</u>
b. Per capita local expenditures (B1a/A4)	<u>8,917.56</u>	<u>8,565.91</u>	<u>351.65</u>

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

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

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

Susan Ginder  
Contact Name

562-997-8126  
Telephone Number

Executive Director of Fiscal Services  
Title

sginder@lbschools.net  
E-mail Address

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: Intellectual Virtues Academy  
CDS #: 19647250127506-IVA UAR 081114kd  
Charter Approving Entity: Long Beach Unified School District  
County: Los Angeles  
Charter #: 1504

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:

Name

Title

Telephone

E-mail address

For Charter School:

Name

Title

Telephone

E-mail address

Jacquie Bryant

Principal

562 912 7017

jacquie.bryant@ivalongbeach.org

To the entity that approved the charter school:

2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 8/14/14

Printed Name: Jacquie Bryant

Title: Principal

To the County Superintendent of Schools:

2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 9/18/14

Printed Name: Chris Steinhauser

Title: Superintendent of Schools

To the Superintendent of Public Instruction:

2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

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



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Intellectual Virtues Academy  
 CDS #: 19647250127506-IVA UAR 081114kd  
 Charter Approving Entity: Long Beach Unified School District  
 County: Los Angeles  
 Charter #: 1504

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	275,711.00		275,711.00
Education Protection Account State Aid - Current Year	8012	10,602.00		10,602.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	51,961.00		51,961.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		338,274.00	0.00	338,274.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	0.00	161,583.00	161,583.00
Total, Federal Revenues		0.00	161,583.00	161,583.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO			0.00
Total, Other State Revenues		0.00	0.00	0.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	24,116.00	557,443.00	581,559.00
Total, Local Revenues		24,116.00	557,443.00	581,559.00
<b>5. TOTAL REVENUES</b>				
		362,390.00	719,026.00	1,081,416.00
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	130,045.00	7,425.00	137,470.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	4,871.00	131,704.00	136,575.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		134,916.00	139,129.00	274,045.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	0.00	10,691.00	10,691.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		0.00	10,691.00	10,691.00
<b>3. Employee Benefits</b>				
STRS	3101-3102	10,961.00	13,423.00	24,384.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	765.00	3,364.00	4,129.00
Health and Welfare Benefits	3401-3402	15,184.00	8,483.00	23,667.00
Unemployment Insurance	3501-3502	2,028.00	350.00	2,378.00
Workers' Compensation Insurance	3601-3602	4,426.00	2,633.00	7,059.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total Employee Benefits		33,364.00	28,253.00	61,617.00





**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506-IVA UAR 081114kd

<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	739.00	23,013.00	23,752.00
Books and Other Reference Materials	4200	632.00	4,559.00	5,191.00
Materials and Supplies	4300	10,027.00	26,750.00	36,777.00
Noncapitalized Equipment	4400	7,678.00	37,166.00	44,844.00
Food	4700			0.00
<b>Total, Books and Supplies</b>		<b>19,076.00</b>	<b>91,488.00</b>	<b>110,564.00</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	413.00	5,699.00	6,112.00
Dues and Memberships	5300	1,420.00	215.00	1,635.00
Insurance	5400	1,286.00	6,433.00	7,719.00
Operations and Housekeeping Services	5500	80.00	4,538.00	4,618.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	24,939.00	26,894.00	51,833.00
Professional/Consulting Services and Operating Expend.	5800	47,674.00	81,205.00	128,879.00
Communications	5900	244.00	4,661.00	4,905.00
<b>Total, Services and Other Operating Expenditures</b>		<b>76,056.00</b>	<b>129,645.00</b>	<b>205,701.00</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	1,555.00		1,555.00
<b>Total, Capital Outlay</b>		<b>1,555.00</b>	<b>0.00</b>	<b>1,555.00</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	3,383.00		3,383.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total, Other Outgo</b>		<b>3,383.00</b>	<b>0.00</b>	<b>3,383.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>268,350.00</b>	<b>399,206.00</b>	<b>667,556.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>94,040.00</b>	<b>319,820.00</b>	<b>413,860.00</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
<b>TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		<b>94,040.00</b>	<b>319,820.00</b>	<b>413,860.00</b>
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	290.00	0.00	290.00
b. Adjustments/Restatements	9793, 9795	0.00		0.00
c. Adjusted Beginning Fund Balance /Net Position		290.00	0.00	290.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		94,330.00	319,820.00	414,150.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Other (equals Object 9320)	9712			0.00



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506-IVA UAR 081114kd

3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis)</b>				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797		319,820.00	319,820.00
3. Unrestricted Net Position	9790A	94,330.00	0.00	94,330.00
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	26,447.00	319,820.00	346,267.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	80,720.00		80,720.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	7,118.00		7,118.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	12,958.00		12,958.00
9. TOTAL ASSETS		127,243.00	319,820.00	447,063.00
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	32,913.00		32,913.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		32,913.00	0.00	32,913.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		94,330.00	319,820.00	414,150.00

**L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506-IVA UAR 081114kd

the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-38002	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	667,556.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	161,583.00
c. Subtotal of State & Local Expenditures [a minus b]	505,973.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	1,555.00
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]</b>	<b>\$ 504,418.00</b>



**Attendance Charter School**

County: Los Angeles  
 District: Long Beach Unified: Intellectual Virtues Academy of  
 CDS CODE 19 64725 0127506 1504  
 Fiscal Year: 2013-14 Annual  
 Certificate Number: AEDCF434

Did the charter school cease operation during the current fiscal year? No

Is this charter school in its first year of operation? Yes

Enter Date (month, day, year) that instruction commenced 9/4/2013

Does this charter school operate multiple instructional tracks?  
 Single Track Days of Operation No  
176

**Regular ADA**

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Regular ADA	A-1 0.00	52.89	0.00	0.00	52.89
Classroom-based ADA included in A-1	A-2 0.00	52.65	0.00	0.00	52.65
Extended Year Special Education [EC 56345(b)(3)] (Divisor 175)	A-3 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-3	A-4 0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-5 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-5	A-6 0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	A-7 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-7	A-8 0.00	0.00	0.00	0.00	0.00

California Department of Education

Principal Apportionment Data Collection Software





Attendance Charter School

County: Los Angeles  
 District: Long Beach Unified : Intellectual Virtues Academy of  
 CDS CODE 19 64725 0127506 1504  
 Fiscal Year: 2013-14  
 Annual  
 Certificate Number: AEDCF134

ADA Totals (Sum of A-1 through A-7 excluding classroom-based ADA)	A-9	0.00	52.89	0.00	0.00	52.89
Classroom-based ADA Totals (Sum of A-2 through A-8 including only classroom-based ADA)	A-10	0.00	52.65	0.00	0.00	52.65

Transitional Kindergarten

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1, A-3, A-5 and A-7, TK/K-3 Column, First Year ADA Only):

B-1	0.00
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CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2013 to June 30, 2014

CHARTER SCHOOL CERTIFICATION

Charter School Name: New City Public School  
CDS #: XI000018  
Charter Approving Entity: Long Beach Unified  
County: Los Angeles  
Charter #: 1045

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Vanessa Uyeda</u> Name	<u>John Vargas</u> Name
<u>Accountant</u> Title	<u>Executive Director</u> Title
<u>562-997-8134</u> Telephone	<u>562-599-6404</u> Telephone
<u>vuyeda@lbschools.net</u> E-mail address	<u>john@newcityps.org</u> E-mail address

To the entity that approved the charter school:

2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature] Date: 8/15/2014  
Charter School Official  
(Original signature required)  
Printed Name: John Vargas Title: Executive Director

To the County Superintendent of Schools:

2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature] Date: 9/15/14  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Printed Name: Chris Steinhauser Title: Superintendent of Schools

To the Superintendent of Public Instruction:

2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

1.1

Mathematics is a branch of science that deals with the study of numbers, shapes, and patterns. It is a fundamental part of our world and is used in many different fields, including science, engineering, and business. Mathematics is a language that helps us understand the world around us and solve problems. It is a subject that is both challenging and rewarding, and it is one that everyone should learn.

In this chapter, we will explore the basics of mathematics, including numbers, operations, and geometry. We will start with the natural numbers and move on to the integers, rational numbers, and real numbers. We will also look at some of the basic properties of these numbers and how they are used in mathematics.

One of the most important concepts in mathematics is the idea of a set. A set is a collection of objects, and it is one of the basic building blocks of mathematics. We will learn how to define a set, how to represent a set, and how to perform operations on sets. We will also look at some of the basic properties of sets and how they are used in mathematics.

Another important concept in mathematics is the idea of a function. A function is a rule that maps one set to another set. We will learn how to define a function, how to represent a function, and how to perform operations on functions. We will also look at some of the basic properties of functions and how they are used in mathematics.

Finally, we will look at some of the basic concepts of geometry, including points, lines, and angles. We will learn how to define these concepts, how to represent them, and how to perform operations on them. We will also look at some of the basic properties of geometry and how they are used in mathematics.

Mathematics is a subject that is both challenging and rewarding, and it is one that everyone should learn. In this chapter, we will explore the basics of mathematics, including numbers, operations, and geometry. We will start with the natural numbers and move on to the integers, rational numbers, and real numbers. We will also look at some of the basic properties of these numbers and how they are used in mathematics.

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**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New City Public School  
 CDS #: Copy of 19647256118269-NewCityUAR-063014kd\_1  
 Charter Approving Entity: Long Beach Unified  
 County: Los Angeles  
 Charter #: 1045

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	2,047,557.00		2,047,557.00
Education Protection Account State Aid - Current Year	8012	437,989.00		437,989.00
State Aid - Prior Years	8019	(3,006.00)		(3,006.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	393,868.00		393,868.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,876,408.00	0.00	2,876,408.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind	8290		165,683.00	165,683.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		170,096.00	170,096.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	335,779.00	335,779.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	636,828.00	129,303.00	766,131.00
Total, Other State Revenues		636,828.00	129,303.00	766,131.00
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	64,838.00		64,838.00
Total, Local Revenues		64,838.00	0.00	64,838.00
<b>5. TOTAL REVENUES</b>				
		3,578,074.00	465,082.00	4,043,156.00
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	877,361.00	114,138.00	991,499.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	165,202.00		165,202.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,042,563.00	114,138.00	1,156,701.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	181,881.00		181,881.00
Noncertificated Support Salaries	2200	96,711.00		96,711.00
Noncertificated Supervisors' and Administrators' Salaries	2300	118,148.00		118,148.00
Clerical and Office Salaries	2400	105,788.00		105,788.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		502,528.00	0.00	502,528.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New City Public School

CDS #: Copy of 19647256118269-NewCityUAR-063014kd\_1

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	89,426.00	9,416.00	98,842.00
PERS	3201-3202	45,172.00		45,172.00
OASDI / Medicare / Alternative	3301-3302	54,659.00	1,655.00	56,314.00
Health and Welfare Benefits	3401-3402	107,654.00	11,414.00	119,068.00
Unemployment Insurance	3501-3502	1,705.00	57.00	1,762.00
Workers' Compensation Insurance	3601-3602	26,213.00	2,283.00	28,496.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		324,829.00	24,825.00	349,654.00
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	3,364.00		3,364.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	82,272.00		82,272.00
Noncapitalized Equipment	4400	36,425.00		36,425.00
Food	4700	0.00	194,553.00	194,553.00
Total, Books and Supplies		122,061.00	194,553.00	316,614.00
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	13,582.00	6,378.00	19,960.00
Dues and Memberships	5300	10,062.00		10,062.00
Insurance	5400	61,750.00		61,750.00
Operations and Housekeeping Services	5500	57,541.00		57,541.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	664,769.00		664,769.00
Professional/Consulting Services and Operating Expend.	5800	234,169.00	117,450.00	351,619.00
Communications	5900			0.00
Total, Services and Other Operating Expenditures		1,041,873.00	123,828.00	1,165,701.00
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	108,963.00		108,963.00
Total, Capital Outlay		108,963.00	0.00	108,963.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	8,717.00		8,717.00
Debt Service:				
Interest	7438	39,080.00		39,080.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		39,080.00	0.00	39,080.00
Total, Other Outgo		47,797.00	0.00	47,797.00
<b>8. TOTAL EXPENDITURES</b>		3,190,614.00	457,344.00	3,647,958.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New City Public School

CDS #: Copy of 19647256118269-NewCityUAR-063014kd\_1

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		387,460.00	7,738.00	395,198.00
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(12,604.00)	12,604.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(12,604.00)	12,604.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		374,856.00	20,342.00	395,198.00
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,027,289.00	0.00	1,027,289.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,027,289.00	0.00	1,027,289.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,402,145.00	20,342.00	1,422,487.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797		20,342.00	20,342.00
3. Unrestricted Net Position	9790A	1,402,145.00	0.00	1,402,145.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2013 to June 30, 2014**

Charter School Name: New City Public School

CDS #: Copy of 19647256118269-NewCityUAR-063014kd 1

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
<b>1. Cash</b>				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	382,239.00	4,643.00	386,882.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
<b>2. Investments</b>	9150			0.00
<b>3. Accounts Receivable</b>	9200	1,016,064.00	15,699.00	1,031,763.00
<b>4. Due from Grantor Governments</b>	9290			0.00
<b>5. Stores</b>	9320			0.00
<b>6. Prepaid Expenditures (Expenses)</b>	9330	62,683.00		62,683.00
<b>7. Other Current Assets</b>	9340			0.00
<b>8. Capital Assets (accrual basis only)</b>	9400-9489	1,203,319.00		1,203,319.00
<b>9. TOTAL ASSETS</b>		2,664,305.00	20,342.00	2,684,647.00
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>1. Deferred Outflows of Resources</b>	9490			0.00
<b>2. TOTAL DEFERRED OUTFLOWS</b>		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
<b>1. Accounts Payable</b>	9500	215,158.00		215,158.00
<b>2. Due to Grantor Governments</b>	9590			0.00
<b>3. Current Loans</b>	9640	931,676.00		931,676.00
<b>4. Unearned Revenue</b>	9650			0.00
<b>5. Long-Term Liabilities (accrual basis only)</b>	9660-9669	115,325.00		115,325.00
<b>6. TOTAL LIABILITIES</b>		1,262,159.00	0.00	1,262,159.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
<b>1. Deferred Inflows of Resources</b>	9690			0.00
<b>2. TOTAL DEFERRED INFLOWS</b>		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,402,146.00	20,342.00	1,422,488.00



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2013 to June 30, 2014

Charter School Name: New City Public School

CDS #: Copy of 19647256118269-NewCityUAR-063014kd\_1

**L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	except 3801-	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>		<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2013 to June 30, 2014**

Charter School Name: New City Public School

CDS #: Copy of 19647256118269-NewCityUAR-063014kd\_1

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	<u>3,647,958.00</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>335,779.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>3,312,179.00</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>148,043.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 3,164,136.00</u>

**Attendance Charter School**

County: Los Angeles Fiscal Year: 2013-14  
 District: Long Beach Unified : New City Annual  
 CDS CODE 19 64725 6118269 0291 Certificate Number: CBDF51C7

Did the charter school cease operation during the current fiscal year?       No      

Is this charter school in its first year of operation?       No      

Enter Date (month, day, year) that instruction commenced     /    /    

Does this charter school operate multiple instructional tracks?       No      

Single Track Days of Operation       171      

**Regular ADA**

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Regular ADA	239.19	112.73	48.67	0.00	400.59
Classroom-based ADA included in A-1	239.19	112.73	48.67	0.00	400.59
Extended Year Special Education [EC 56345(b)(3)] (Divisor 175)	0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-3	0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Institutions	0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-5	0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-7	0.00	0.00	0.00	0.00	0.00

Attendance Charter School

Fiscal Year: 2013-14

Annual

Certificate Number: CEDE51C7

County: Los Angeles

District: Long Beach Unified : New City

CDS CODE 19 64725 6118269 0291

ADA Totals (Sum of A-1 through A-7 excluding classroom-based ADA)	A-9	239.19	112.73	48.67	0.00	400.59
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Classroom-based ADA Totals (Sum of A-2 through A-8 including only classroom-based ADA)	A-10	239.19	112.73	48.67	0.00	400.59
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Transitional Kindergarten

B-1 11.48

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1, A-3, A-5 and A-7, TK/K-3 Column; First Year ADA Only)

New City School  
Listing of Loans and Related Interest Payable  
As of June 30, 2014

<u>Lender</u>	<u>Loans Payable</u>		<u>Accrued</u>	<u>Total by</u>
	<u>Short Term</u> <u>(ST) Loans</u>	<u>Long Term</u> <u>(LT) Loans</u>	<u>Interest</u> <u>Payable</u>	
Barry Hamory, Sr.	21,390		3,579	24,969
Will J. Reid Foundation	8,654		3,332	11,986
Raza Development Fund	431,702			431,702
Steven and Elizabeth Westbrook	345,833		116,071	461,904
Charter School Growth Fund		110,000	1,115	111,115
<b>Sub-total - NCPS</b>	<b>807,579</b>	<b>110,000</b>	<b>124,097</b>	<b>1,041,676</b>
Green		225,026	34,593	259,619
Low Investment Fund (LIIF)	4,659,656		918,991	5,578,647
<b>Sub-total - NCPS, LLC</b>	<b>4,659,656</b>	<b>225,026</b>	<b>953,584</b>	<b>5,838,266</b>
Total Loans	<u>5,467,235</u>	<u>335,026</u>	<u>1,077,681</u>	<u>6,879,942</u>

