

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 10-9-14

Request For Placement on Board Agenda:

**AGENDA TOPIC: Unaudited Actuals Financial Report for
Fiscal Year 2013-14**

PRESENTER: Debby Beymer, Director of Business Services

Background Information:

The unaudited actuals financial statements are the fiscal year-end financial reports prepared and submitted to the California Department of Education. Please note the financial statements presented represent the financial position of the district before any audit adjustments. Education Code 42130 and 42131 require that financial reports and certifications be submitted in a format or on forms prescribed by the Superintendent of Public Instruction (SPI). Notice that the format of the 2013-14 unaudited actuals with certification page are prepared using standardized account code structure (SACS) software that complies with the education code. Management is submitting the 2013-14 unaudited actuals for approval.

Fiscal year 2013-14 – SACS Form 01. On the unrestricted side of the 2013-14 general fund, Willows Unified is reporting a net gain of \$137,913.04 (Line E, Column A). For general fund restricted programs the district experienced a net increase of \$306,420.10 (line E, Column B). Willows Unified School District's beginning fund balance was \$3,743,442.08 (Line F1a, Column C) with an ending fund balance for both unrestricted and restricted programs of \$4,835,422.02 (line F2, Column C). Major factors resulting in the increased ending fund balance are:

- 1) Local Control Funding Formula
- 2) Microsoft Vouchers
- 3) SELPA Credit for time in Gen Ed
- 4) Proposition 39 Funding
- 5) Common Core Funding
- 6) Reduction to Prior Year Accounts Payable

The *unrestricted* ending fund balance is comprised of the following components (Line F2 a-d, Column A):

Revolving Cash	\$ 4,275.00
Clearing Account	\$ 2,500.00
WUTA Designations	\$ 33,183.19
Former IMFRP & CAHSEE	\$ 188,199.40
Roofing/HVAC Project	\$ 428,800.00
Federal Program Encroachment (2 Years)	\$ 305,000.00
ROP Sections (2 Year Est.)	\$ 505,000.00
Pr Yr Lottery for Math Textbook Adoption	\$ 49,915.35
Opportunity Program Staffing (2 Yr Est.)	\$ 525,000.00
Designated for Economic Uncertainties	\$ 859,173.00
Undesignated/Unappropriated	\$ 445,295.90

Total Unrestricted Ending Fund Balance **\$3,346,341.84**

Recommendations:

The administration would request the board approve and sign the SACS certification page for the unaudited actual financial statements for fiscal year 2013-14.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Oct. 9, 2014

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.82%
	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	\$7,566,321.61
	Appropriations Subject to Limit	\$7,566,321.61
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	7.02%
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)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,555,365.76	90,979.85	9,646,345.61	10,608,119.00	0.00	10,608,119.00	10.0%
2) Federal Revenue		8100-8299	34,445.96	856,889.45	891,335.41	32,800.00	600,770.00	633,570.00	-28.9%
3) Other State Revenue		8300-8599	245,852.20	508,601.54	752,453.74	246,833.00	133,691.00	380,524.00	-49.4%
4) Other Local Revenue		8600-8799	535,092.01	60,998.61	596,090.62	364,338.00	0.00	364,338.00	-38.9%
5) TOTAL REVENUES			10,370,755.93	1,515,469.45	11,886,225.38	11,252,090.00	734,461.00	11,986,551.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,288,478.52	430,188.37	5,718,666.89	5,485,404.00	348,705.00	5,834,109.00	2.0%
2) Classified Salaries		2000-2999	1,015,574.34	322,317.28	1,337,891.62	1,159,570.00	272,270.00	1,431,840.00	7.0%
3) Employee Benefits		3000-3999	1,446,619.64	233,630.32	1,680,249.96	1,734,035.00	203,789.00	1,937,824.00	15.3%
4) Books and Supplies		4000-4999	174,797.84	319,889.78	494,687.62	250,549.00	111,143.00	361,692.00	-26.9%
5) Services and Other Operating Expenditures		5000-5999	978,242.18	275,469.22	1,253,711.40	744,716.00	211,257.00	955,973.00	-23.7%
6) Capital Outlay		6000-6999	57,104.31	0.00	57,104.31	60,000.00	0.00	60,000.00	5.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,697.48	761,453.00	797,150.48	42,600.00	943,880.00	986,480.00	23.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(117,556.75)	85,818.83	(31,737.92)	(95,358.00)	59,521.00	(35,837.00)	12.9%
9) TOTAL EXPENDITURES			8,878,957.56	2,428,766.80	11,307,724.36	9,381,516.00	2,150,565.00	11,532,081.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,491,798.37	(913,297.35)	578,501.02	1,870,574.00	(1,416,104.00)	454,470.00	-21.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,018.00	0.00	1,018.00	New
b) Transfers Out		7600-7629	134,167.88	0.00	134,167.88	74,647.00	0.00	74,647.00	-44.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,219,717.45)	1,219,717.45	0.00	(1,553,964.00)	1,553,964.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,353,885.33)	1,219,717.45	(134,167.88)	(1,627,593.00)	1,553,964.00	(73,629.00)	-45.1%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,913.04	306,420.10	444,333.14	242,981.00	137,860.00	380,841.00	-14.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,560,781.80	1,182,660.28	3,743,442.08	3,346,341.84	1,489,080.38	4,835,422.22	29.2%
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)			2,560,781.80	1,182,660.28	3,743,442.08	3,346,341.84	1,489,080.38	4,835,422.22	29.2%
d) Other Restatements		9795	647,647.00	0.00	647,647.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,208,428.80	1,182,660.28	4,391,089.08	3,346,341.84	1,489,080.38	4,835,422.22	10.1%
2) Ending Balance, June 30 (E + F1e)			3,346,341.84	1,489,080.38	4,835,422.22	3,589,322.84	1,626,940.38	5,216,263.22	7.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	2,500.00	0.00	2,500.00	New
Prepaid Expenditures		9719	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
All Others		9740	0.00	1,489,080.38	1,489,080.38	0.00	1,626,940.38	1,626,940.38	9.3%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments									
d) Assigned									
Other Assignments		9780	2,035,097.94	0.00	2,035,097.94	2,154,074.59	0.00	2,154,074.59	5.8%
CAHSEE Carryover	0000	9780	11,652.74		11,652.74				
TEXTBOOKS (Former IMFRP)	0000	9780	176,546.66		176,546.66				
PAR (WUTA)	0000	9780	14,876.94		14,876.94				
MAA (WUTA)	0000	9780	18,306.25		18,306.25				
MES/WHS ROOFING/HVAC/RETROFIT PROJ	0000	9780	428,800.00		428,800.00				
FEDERAL PROGRAM ENCROACHMENT 2015	0000	9780	150,000.00		150,000.00				
FEDERAL PROGRAM ENCROACHMENT 2016	0000	9780	155,000.00		155,000.00				
2015-16 ROP PROGRAM (MOE)	0000	9780	250,000.00		250,000.00				
2016-17 ROP PROGRAM	0000	9780	255,000.00		255,000.00				
2015-16 OPPORTUNITY PRG 3 FTE	0000	9780	260,000.00		260,000.00				
2016-17 OPPORTUNITY PRG 3 FTE + S&C	0000	9780	265,000.00		265,000.00				
2014-15 Math Textbook Adoption	1100	9780	49,915.35		49,915.35				
CAHSEE Carryover	0000	9780				11,652.74		11,652.74	
TEXTBOOKS (Former IMFRP)	0000	9780				176,546.66		176,546.66	
PAR (WUTA)	0000	9780				14,876.94		14,876.94	

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MAA (WUTA)	0000	9780				18,306.25		18,306.25	
FEDERAL PROGRAM ENCROACHMENT 2015-060		9780				150,000.00		150,000.00	
FEDERAL PROGRAM ENCROACHMENT 2016-060- S&C		9780				155,000.00		155,000.00	
2015-16 ROP PROGRAM	0000	9780				250,000.00		250,000.00	
2016-17 ROP PROGRAM + S&C	0000	9780				255,000.00		255,000.00	
2015-16 OPPORTUNITY PROGRAM 3 FTE 0000	0000	9780				260,000.00		260,000.00	
2016-17 OPPORTUNITY PROGRAM 3 FTE + S&C	0000	9780				265,000.00		265,000.00	
MES/MHS ROOFING/HVAC/RETROFIT PROJ	0000	9780				428,800.00		428,800.00	
50/50 O&M CUSTODIAN (Based Upon 1.0 Full Time EE)	0000	9780				57,345.00		57,345.00	
TK INSTRUCTIONAL AIDE	0000	9780				12,311.00		12,311.00	
ADDL HR FOR DO ACCT CLERK	0000	9780				6,000.00		6,000.00	
MES LIBRARY MEDIA TO FULL TIME	0000	9780				34,221.00		34,221.00	
CSEA 2% RETRO FOR 2013-14	0000	9780				28,506.00		28,506.00	
CSEA ONE TIME OFF SCHEDULE FOR 2013-14	0000	9780				5,109.00		5,109.00	
MES INCREASED INTERVENTION (LCAP)	0000	9780				20,400.00		20,400.00	
UNREPRESENTED CLASSIFIED EMPLOYEE S&C	0000	9780				5,000.00		5,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	859,173.00	0.00	859,173.00	859,173.00	0.00	859,173.00	0.0%
Unassigned/Unappropriated Amount		9790	445,295.90	0.00	445,295.90	599,300.25	0.00	569,300.25	27.8%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,927,439.71	1,436,716.57	4,364,156.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	4,275.00	0.00	4,275.00				
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	1,036,248.71	159,226.20	1,195,474.91				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	31,737.92	0.00	31,737.92				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			4,002,201.34	1,595,942.77	5,598,144.11				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	602,115.69	67,199.64	669,315.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	53,743.81	0.00	53,743.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	39,662.75	39,662.75				
6) TOTAL LIABILITIES			655,859.50	106,862.39	762,721.89				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,346,341.84	1,489,080.38	4,835,422.22				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,025,049.00	0.00	5,025,049.00	6,069,788.00	0.00	6,069,788.00	20.8%
Education Protection Account State Aid - Current Year		8012	1,597,542.00	0.00	1,597,542.00	1,381,538.00	0.00	1,381,538.00	-13.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	46,290.78	0.00	46,290.78	46,280.00	0.00	46,280.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,130,046.97	0.00	3,130,046.97	3,382,734.00	0.00	3,382,734.00	8.1%
Unsecured Roll Taxes		8042	179,987.30	0.00	179,987.30	178,279.00	0.00	178,279.00	-0.9%
Prior Years' Taxes		8043	10,013.23	0.00	10,013.23	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	38,181.72	0.00	38,181.72	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,156.11	0.00	18,156.11	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,045,267.11	0.00	10,045,267.11	11,058,619.00	0.00	11,058,619.00	10.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(90,979.85)		(90,979.85)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	90,979.85	90,979.85	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(398,921.50)	0.00	(398,921.50)	(450,500.00)	0.00	(450,500.00)	12.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	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)	
TOTAL LCFF SOURCES			9,555,365.76	90,979.85	9,646,345.61	10,608,119.00	0.00	10,608,119.00	10.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	13,301.13	0.00	13,301.13	11,800.00	0.00	11,800.00	-11.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	21,144.83	0.00	21,144.83	21,000.00	0.00	21,000.00	-0.7%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		576,908.64	576,908.64		434,000.00	434,000.00	-24.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		118,955.53	118,955.53		105,250.00	105,250.00	-11.5%
NCLB: Title III, Immigrant Education Program	4201	8290		2,356.59	2,356.59		0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		50,658.41	50,658.41		29,520.00	29,520.00	-41.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		108,010.28	108,010.28		32,000.00	32,000.00	-70.4%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			34,445.96	856,889.45	891,335.41	32,800.00	600,770.00	633,570.00	-28.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	50,996.00	0.00	50,996.00	50,000.00	0.00	0.00	-2.0%
Lottery - Unrestricted and Instructional Materials		8560	175,250.20	49,794.10	225,044.30	180,000.00	42,000.00	222,000.00	-1.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.00%
California Clean Energy Jobs Act	6230	8590		114,614.00	114,614.00		91,691.00	91,691.00	-20.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.00%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.00%
Common Core State Standards Implementation	7405	8590		294,812.00	294,812.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	19,606.00	47,381.44	66,987.44	16,833.00	0.00	16,833.00	-74.9%
TOTAL, OTHER STATE REVENUE			245,852.20	506,601.54	752,453.74	246,833.00	133,691.00	380,524.00	-49.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			448.31	0.00	448.31	0.00	0.00	0.00	-100.0%
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			52,745.50	0.00	52,745.50	43,188.00	0.00	43,188.00	-18.1%
Interest			13,711.33	0.00	13,711.33	10,900.00	0.00	10,900.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services			71,751.50	0.00	71,751.50	62,000.00	0.00	62,000.00	-13.6%
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			8,850.00	0.00	8,850.00	7,000.00	0.00	7,000.00	-20.9%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	184,200.37	60,998.61	245,198.98	37,250.00	0.00	37,250.00	-84.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	203,385.00	0.00	203,385.00	204,000.00	0.00	204,000.00	0.3%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			535,092.01	60,998.61	596,090.62	364,338.00	0.00	364,338.00	-38.9%
TOTAL, REVENUES			10,370,755.93	1,515,469.45	11,886,225.38	11,252,090.00	734,461.00	11,986,551.00	0.8%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,381,238.63	193,979.19	4,575,217.82	4,563,179.00	117,815.00	4,680,994.00	2.3%
Certificated Pupil Support Salaries		1200	276,469.87	114,350.34	390,820.21	273,855.00	104,670.00	378,525.00	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	630,770.02	19,266.88	650,036.90	648,370.00	23,620.00	671,990.00	3.4%
Other Certificated Salaries		1900	0.00	102,591.96	102,591.96	0.00	102,600.00	102,600.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,288,478.52	430,188.37	5,718,666.89	5,485,404.00	348,705.00	5,834,109.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	59,891.06	34,813.37	94,704.43	59,200.00	34,895.00	94,095.00	-0.6%
Classified Support Salaries		2200	262,489.01	238,807.21	501,296.22	326,500.00	201,245.00	527,745.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	112,485.04	0.00	112,485.04	117,000.00	0.00	117,000.00	4.0%
Clerical, Technical and Office Salaries		2400	427,441.15	48,352.02	475,793.17	510,760.00	35,905.00	546,665.00	14.9%
Other Classified Salaries		2900	153,268.08	344.68	153,612.76	146,110.00	225.00	146,335.00	-4.7%
TOTAL, CLASSIFIED SALARIES			1,015,574.34	322,317.28	1,337,891.62	1,159,570.00	272,270.00	1,431,840.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	429,354.04	36,626.81	465,980.85	526,298.00	28,860.00	555,158.00	19.1%
PERS		3201-3202	102,691.65	29,849.62	132,541.27	109,255.00	28,975.00	138,230.00	4.3%
OASDI/Medicare/Alternative		3301-3302	131,473.43	27,713.56	159,186.99	160,865.00	26,580.00	187,445.00	17.8%
Health and Welfare Benefits		3401-3402	163,154.04	66,747.86	229,901.90	240,475.00	58,944.00	299,419.00	30.2%
Unemployment Insurance		3501-3502	3,286.61	375.91	3,662.52	4,393.00	505.00	4,898.00	33.7%
Workers' Compensation		3601-3602	164,540.96	19,641.48	184,182.44	171,154.00	16,360.00	187,514.00	1.8%
OPEB, Allocated		3701-3702	6,981.99	0.00	6,981.99	60,000.00	0.00	60,000.00	759.4%
OPEB, Active Employees		3751-3752	441,536.92	52,675.08	494,212.00	457,995.00	43,565.00	501,560.00	1.5%
Other Employee Benefits		3901-3902	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,446,619.64	233,630.32	1,680,249.96	1,734,035.00	203,789.00	1,937,824.00	15.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(411.34)	60,111.87	59,700.53	120.00	37,000.00	37,120.00	-37.8%
Books and Other Reference Materials		4200	1,126.39	8,237.05	9,363.44	0.00	5,000.00	5,000.00	-46.6%
Materials and Supplies		4300	152,062.60	197,179.72	349,242.32	223,929.00	69,143.00	293,072.00	-16.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	22,020.19	54,361.14	76,381.33	26,500.00	0.00	26,500.00	-65.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			174,797.84	319,889.78	494,687.62	250,549.00	111,143.00	361,692.00	-26.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,918.43	33,583.12	43,501.55	17,850.00	6,600.00	24,450.00	-43.8%
Dues and Memberships		5300	9,631.69	0.00	9,631.69	12,085.00	0.00	12,085.00	25.5%
Insurance		5400 - 5450	144,999.39	0.00	144,999.39	152,719.00	0.00	152,719.00	5.3%
Operations and Housekeeping Services		5500	254,990.90	3,488.96	258,479.86	160,230.00	4,300.00	164,530.00	-36.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,349.85	133,129.47	192,479.32	78,525.00	65,100.00	143,625.00	-25.4%
Transfers of Direct Costs		5710	16,443.77	(16,443.77)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	422,902.98	121,649.74	544,552.72	250,210.00	135,257.00	385,467.00	-29.2%
Communications		5900	60,005.17	61.70	60,066.87	73,097.00	0.00	73,097.00	21.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			978,242.18	275,469.22	1,253,711.40	744,716.00	211,257.00	955,973.00	-23.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,868.75	0.00	8,868.75	60,000.00	0.00	60,000.00	576.5%
Equipment Replacement		6500	48,235.56	0.00	48,235.56	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			57,104.31	0.00	57,104.31	60,000.00	0.00	60,000.00	5.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	761,453.00	761,453.00	0.00	943,880.00	943,880.00	24.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others California Dept of Education SACS Financial Reporting Software - 2014.2.0		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	31,414.78	0.00	31,414.78	37,600.00	0.00	37,600.00	19.7%
Other Debt Service - Principal		7439	4,282.70	0.00	4,282.70	5,000.00	0.00	5,000.00	16.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,697.48	761,453.00	797,150.48	42,600.00	943,880.00	986,480.00	23.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(85,818.83)	85,818.83	0.00	(59,521.00)	59,521.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(31,737.92)	0.00	(31,737.92)	(35,837.00)	0.00	(35,837.00)	12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(117,556.75)	85,818.83	(31,737.92)	(95,358.00)	59,521.00	(35,837.00)	12.9%
TOTAL EXPENDITURES			8,878,957.56	2,428,766.80	11,307,724.36	9,381,516.00	2,150,565.00	11,532,081.00	2.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,018.00	0.00	1,018.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,018.00	0.00	1,018.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	15,517.88	0.00	15,517.88	74,647.00	0.00	74,647.00	381.0%
Other Authorized Interfund Transfers Out		7619	118,650.00	0.00	118,650.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			134,167.88	0.00	134,167.88	74,647.00	0.00	74,647.00	-44.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources									
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,304,217.45)	1,304,217.45	0.00	(1,638,464.00)	1,638,464.00	0.00	0.0%
Contributions from Restricted Revenues		8990	84,500.00	(84,500.00)	0.00	84,500.00	(84,500.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,219,717.45)	1,219,717.45	0.00	(1,553,964.00)	1,553,964.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,353,885.33)	1,219,717.45	(134,167.88)	(1,627,593.00)	1,553,964.00	(73,629.00)	-45.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,555,365.76	90,979.85	9,646,345.61	10,608,119.00	0.00	10,608,119.00	0.0%
2) Federal Revenue		8100-8299	34,445.96	856,889.45	891,335.41	32,800.00	600,770.00	633,570.00	0.0%
3) Other State Revenue		8300-8599	245,852.20	506,601.54	752,453.74	246,833.00	133,691.00	380,524.00	0.0%
4) Other Local Revenue		8600-8799	535,092.01	60,998.61	596,090.62	364,338.00	0.00	364,338.00	0.0%
5) TOTAL REVENUES			10,370,755.93	1,515,469.45	11,886,225.38	11,252,090.00	734,461.00	11,986,551.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,590,909.25	614,696.58	6,205,605.83	5,923,851.00	322,668.00	6,246,519.00	0.7%
2) Instruction - Related Services	2000-2999		1,112,044.26	204,525.38	1,316,569.64	1,249,378.00	198,690.00	1,448,068.00	10.0%
3) Pupil Services	3000-3999		418,888.27	292,696.46	711,584.73	576,190.00	125,050.00	701,240.00	-1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		913,040.08	113,715.21	1,026,755.29	893,161.00	59,521.00	952,682.00	-7.2%
8) Plant Services	8000-8999	Except 7600-7699	808,378.22	441,680.17	1,250,058.39	696,336.00	500,756.00	1,197,092.00	-4.2%
9) Other Outgo	9000-9999		35,697.48	761,453.00	797,150.48	42,600.00	943,880.00	986,480.00	23.8%
10) TOTAL EXPENDITURES			8,878,957.56	2,428,766.80	11,307,724.36	9,381,516.00	2,150,565.00	11,532,081.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,491,798.37	(913,297.35)	578,501.02	1,870,574.00	(1,416,104.00)	454,470.00	-21.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,018.00	0.00	1,018.00	0.0%
b) Transfers Out		7600-7629	134,167.88	0.00	134,167.88	74,647.00	0.00	74,647.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,219,717.45)	1,219,717.45	0.00	(1,553,964.00)	1,553,964.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,353,885.33)	1,219,717.45	(134,167.88)	(1,627,593.00)	1,553,964.00	(73,629.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,913.04	306,420.10	444,333.14	242,981.00	137,860.00	380,841.00	-14.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,560,781.80	1,182,660.28	3,743,442.08	3,346,341.84	1,489,080.38	4,835,422.22	29.2%
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)			2,560,781.80	1,182,660.28	3,743,442.08	3,346,341.84	1,489,080.38	4,835,422.22	29.2%
d) Other Restatements		9795	647,647.00	0.00	647,647.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,208,428.80	1,182,660.28	4,391,089.08	3,346,341.84	1,489,080.38	4,835,422.22	10.1%
2) Ending Balance, June 30 (E + F1e)			3,346,341.84	1,489,080.38	4,835,422.22	3,589,322.84	1,626,940.38	5,216,263.22	7.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	2,500.00	0.00	2,500.00	New
Prepaid Expenditures		9719	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
All Others		9740	0.00	1,489,080.38	1,489,080.38	0.00	1,626,940.38	1,626,940.38	9.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,035,097.94	0.00	2,035,097.94	2,154,074.59	0.00	2,154,074.59	5.8%
CAHSEE Carryover	0000	9780	11,652.74		11,652.74				
TEXTBOOKS (Former IMFRP)	0000	9780	176,546.66		176,546.66				
PAR (WUTA)	0000	9780	14,876.94		14,876.94				
MAA (WUTA)	0000	9780	18,306.25		18,306.25				
MESAWHS ROOFING/HVAC/RETROFIT PROJECT	0000	9780	428,800.00		428,800.00				
FEDERAL PROGRAM ENCROACHMENT 2015	0000	9780	150,000.00		150,000.00				
FEDERAL PROGRAM ENCROACHMENT 2016	0000	9780	155,000.00		155,000.00				
2015-16 ROP PROGRAM (MOE)	0000	9780	250,000.00		250,000.00				
2016-17 ROP PROGRAM	0000	9780	255,000.00		255,000.00				
2015-16 OPPORTUNITY PRG 3 FTE	0000	9780	260,000.00		260,000.00				
2016-17 OPPORTUNITY PRG 3 FTE + S&C	0000	9780	265,000.00		265,000.00				
2014-15 Math Textbook Adoption	1100	9780	49,915.35		49,915.35				
CAHSEE Carryover	0000	9780				11,652.74		11,652.74	

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)	
TEXTBOOKS (Former IMFRP)	0000	9780				176,546.66		176,546.66	
PAR (WUTA)	0000	9780				14,876.94		14,876.94	
MAA (WUTA)	0000	9780				18,306.25		18,306.25	
FEDERAL PROGRAM ENCROACHMENT 2013-060	2013-060	9780				150,000.00		150,000.00	
FEDERAL PROGRAM ENCROACHMENT 2016-080-S&C	2016-080-S&C	9780				155,000.00		155,000.00	
2015-16 ROP PROGRAM	0000	9780				250,000.00		250,000.00	
2016-17 ROP PROGRAM + S&C	0000	9780				255,000.00		255,000.00	
2015-16 OPPORTUNITY PROGRAM 3 FTE	0000	9780				260,000.00		260,000.00	
2016-17 OPPORTUNITY PROGRAM 3 FTE + S&C	0000	9780				265,000.00		265,000.00	
MES/WH S ROOFING/HVAC/RETROFIT PROJECT	0000	9780				428,800.00		428,800.00	
50/50 O&M CUSTODIAN (Based Upon 1.0 Full Time EE)	0000	9780				57,345.00		57,345.00	
TK INSTRUCTIONAL AIDE	0000	9780				12,311.00		12,311.00	
ADDL HR FOR DO ACCT CLERK	0000	9780				6,000.00		6,000.00	
MES LIBRARY MEDIA TO FULL TIME	0000	9780				34,221.00		34,221.00	
CSEA 2% RETRO FOR 2013-14	0000	9780				28,506.00		28,506.00	
CSEA ONE TIME OFF SCHEDULE FOR 2013-14	0000	9780				5,109.00		5,109.00	
MES INCREASED INTERVENTION (LCAP)	0000	9780				20,400.00		20,400.00	
UNREPRESENTED CLASSIFIED EMPLOYEE	0000	9780				5,000.00		5,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	859,173.00	0.00	859,173.00	859,173.00	0.00	859,173.00	0.0%
Unassigned/Unappropriated Amount		9790	445,295.90	0.00	445,295.90	569,300.25	0.00	569,300.25	27.8%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	1,509.12	1,509.12
6230	California Clean Energy Jobs Act	91,216.00	91,216.00
6300	Lottery: Instructional Materials	201,012.37	201,012.37
7405	Common Core State Standards Implementation	202,725.32	202,725.32
9010	Other Restricted Local	992,617.57	1,130,477.57
Total, Restricted Balance		<u>1,489,080.38</u>	<u>1,626,940.38</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	515,072.47	494,019.00	-4.1%
3) Other State Revenue		8300-8599	42,058.23	40,102.00	-4.7%
4) Other Local Revenue		8600-8799	103,344.57	101,007.00	-2.3%
5) TOTAL, REVENUES			660,475.27	635,128.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	219,503.92	231,200.00	5.3%
3) Employee Benefits		3000-3999	87,778.57	102,863.00	17.2%
4) Books and Supplies		4000-4999	329,498.80	331,030.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	9,737.67	8,845.00	-9.2%
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	31,737.92	35,837.00	12.9%
9) TOTAL, EXPENDITURES			678,256.88	709,775.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,781.61)	(74,647.00)	319.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,517.88	74,647.00	381.0%
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			15,517.88	74,647.00	381.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,263.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,416.08	152,050.94	267.1%
b) Audit Adjustments		9793	62,944.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			104,360.90	152,050.94	45.7%
d) Other Restatements		9795	49,953.77	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,314.67	152,050.94	-1.5%
2) Ending Balance, June 30 (E + F1e)			152,050.94	152,050.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,400.06	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,407.30	114,461.21	5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,243.58	37,589.73	6.7%
Equipment Reserve	0000	9780	35,243.58		
Equipment Reserve	0000	9780		37,589.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,548.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
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	77,937.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	53,743.81		
6) Stores		9320	8,400.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			211,130.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,341.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,737.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			59,079.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			152,050.94		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	515,072.47	494,019.00	-4.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			515,072.47	494,019.00	-4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	42,058.23	40,102.00	-4.7%
TOTAL, OTHER STATE REVENUE			42,058.23	40,102.00	-4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	98,485.55	96,957.00	-1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56.51	50.00	-11.5%
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	4,802.51	4,000.00	-16.7%
TOTAL, OTHER LOCAL REVENUE			103,344.57	101,007.00	-2.3%
TOTAL, REVENUES			660,475.27	635,128.00	-3.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	176,656.68	189,700.00	7.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,847.24	41,500.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			219,503.92	231,200.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,933.33	27,100.00	81.5%
OASDI/Medicare/Alternative		3301-3302	15,333.64	17,790.00	16.0%
Health and Welfare Benefits		3401-3402	36,307.24	35,598.00	-2.0%
Unemployment Insurance		3501-3502	109.72	135.00	23.0%
Workers' Compensation		3601-3602	5,729.22	6,050.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	15,365.42	16,190.00	5.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,778.57	102,863.00	17.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,783.04	32,440.00	-11.8%
Noncapitalized Equipment		4400	7,090.18	0.00	-100.0%
Food		4700	285,625.58	298,590.00	4.5%
TOTAL, BOOKS AND SUPPLIES			329,498.80	331,030.00	0.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	759.42	1,000.00	31.7%
Dues and Memberships		5300	250.00	275.00	10.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,386.20	2,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,241.37	2,100.00	-35.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,723.68	2,500.00	-8.2%
Communications		5900	377.00	470.00	24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,737.67	8,845.00	-9.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,737.92	35,837.00	12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,737.92	35,837.00	12.9%
TOTAL, EXPENDITURES			678,256.88	709,775.00	4.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	15,517.88	74,647.00	381.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,517.88	74,647.00	381.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,517.88	74,647.00	381.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	515,072.47	494,019.00	-4.1%
3) Other State Revenue		8300-8599	42,058.23	40,102.00	-4.7%
4) Other Local Revenue		8600-8799	103,344.57	101,007.00	-2.3%
5) TOTAL, REVENUES			660,475.27	635,128.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		644,132.76	671,438.00	4.2%
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		31,737.92	35,837.00	12.9%
8) Plant Services	8000-8999		2,386.20	2,500.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			678,256.88	709,775.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,781.61)	(74,647.00)	319.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,517.88	74,647.00	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			15,517.88	74,647.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,263.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,416.08	152,050.94	267.1%
b) Audit Adjustments		9793	62,944.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			104,360.90	152,050.94	45.7%
d) Other Restatements		9795	49,953.77	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,314.67	152,050.94	-1.5%
2) Ending Balance, June 30 (E + F1e)			152,050.94	152,050.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,400.06	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			108,407.30	114,461.21	5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	35,243.58	37,589.73	6.7%
Equipment Reserve	0000	9780	35,243.58		
Equipment Reserve	0000	9780		37,589.73	
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,855.68	10,500.00	-71.5%
5) TOTAL, REVENUES			36,855.68	10,500.00	-71.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,650.00	9,482.00	-92.2%
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			121,650.00	9,482.00	-92.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,794.32)	1,018.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,650.00	0.00	-100.0%
b) Transfers-Out		7600-7629	0.00	1,018.00	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			118,650.00	(1,018.00)	-100.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,855.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	285,833.00	319,688.68	11.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			285,833.00	319,688.68	11.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			285,833.00	319,688.68	11.8%
2) Ending Balance, June 30 (E + F1e)					
			319,688.68	319,688.68	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	319,688.68	319,688.68	0.0%
	0000	9780	319,688.68		
	0000	9780		319,688.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	322,430.57		
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	258.11		
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			322,688.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,000.00		
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			3,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			319,688.68		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	542.86	500.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	36,312.82	10,000.00	-72.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,855.68	10,500.00	-71.5%
TOTAL, REVENUES			36,855.68	10,500.00	-71.5%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,650.00	9,482.00	-92.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,650.00	9,482.00	-92.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			121,650.00	9,482.00	-92.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	118,650.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			118,650.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,018.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,018.00	New
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			118,650.00	(1,018.00)	-100.9%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,855.68	10,500.00	-71.5%
5) TOTAL, REVENUES			36,855.68	10,500.00	-71.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		121,650.00	9,482.00	-92.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			121,650.00	9,482.00	-92.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(84,794.32)	1,018.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,650.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,018.00	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			118,650.00	(1,018.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,855.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	285,833.00	319,688.68	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,833.00	319,688.68	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,833.00	319,688.68	11.8%
2) Ending Balance, June 30 (E + F1e)			319,688.68	319,688.68	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	319,688.68	319,688.68	0.0%
Facilities	0000	9780	319,688.68		
Facilities	0000	9780		319,688.68	
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	336.38	235.00	-30.1%
5) TOTAL, REVENUES			336.38	235.00	-30.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	10,000.00	-52.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,000.00	10,000.00	-52.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,663.62)	(9,765.00)	-52.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(20,663.62)	(9,765.00)	-52.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	172,023.21	151,359.59	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,023.21	151,359.59	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			172,023.21	151,359.59	-12.0%
2) Ending Net Position, June 30 (E + F1e)			151,359.59	141,594.59	-6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	151,359.59	141,594.59	-6.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	151,225.90		
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	133.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			151,359.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			151,359.59		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	336.38	235.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			336.38	235.00	-30.1%
TOTAL, REVENUES			336.38	235.00	-30.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	21,000.00	10,000.00	-52.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	10,000.00	-52.4%
TOTAL, EXPENSES			21,000.00	10,000.00	-52.4%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	336.38	235.00	-30.1%
5) TOTAL, REVENUES			336.38	235.00	-30.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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	21,000.00	10,000.00	-52.4%
10) TOTAL, EXPENSES			21,000.00	10,000.00	-52.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,663.62)	(9,765.00)	-52.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(20,663.62)	(9,765.00)	-52.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	172,023.21	151,359.59	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,023.21	151,359.59	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			172,023.21	151,359.59	-12.0%
2) Ending Net Position, June 30 (E + F1e)			151,359.59	141,594.59	-6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	151,359.59	141,594.59	-6.5%

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
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)	1,372.23	1,367.37	1,379.09	1,372.23	1,372.23	1,372.23
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)	1,372.23	1,367.37	1,379.09	1,372.23	1,372.23	1,372.23
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	1,372.23	1,367.37	1,379.09	1,372.23	1,372.23	1,372.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	16.76	16.76	17.07	16.76	16.76	16.76
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	16.76	16.76	17.07	16.76	16.76	16.76
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	16.76	16.76	17.07	16.76	16.76	16.76
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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	5,718,666.89	301	0.00	303	5,718,666.89	305	24,216.07		307	5,694,450.82	309
2000 - Classified Salaries	1,337,891.62	311	0.00	313	1,337,891.62	315	137,696.96		317	1,200,194.66	319
3000 - Employee Benefits (Excluding 3800)	1,680,249.96	321	6,981.99	323	1,673,267.97	325	52,556.85		327	1,620,711.12	329
4000 - Books, Supplies Equip Replace. (6500)	542,923.18	331	0.00	333	542,923.18	335	136,216.08		337	406,707.10	339
5000 - Services. . . & 7300 - Indirect Costs	1,221,973.48	341	204.87	343	1,221,768.61	345	86,301.08		347	1,135,467.53	349
TOTAL					10,494,518.27	365			TOTAL	10,057,531.23	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	4,575,217.82	375
2. Salaries of Instructional Aides Per EC 41011.	2100 . . .	94,704.43	380
3. STRS.	3101 & 3102	367,781.47	382
4. PERS.	3201 & 3202	17,772.95	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	68,757.98	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	26,818.16	385
7. Unemployment Insurance.	3501 & 3502	2,397.50	390
8. Workers' Compensation Insurance.	3601 & 3602	125,123.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	335,570.01	393
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		5,614,143.32	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		5,614,143.32	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.82%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.82%
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).	10,057,531.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	4,282.70		4,282.70	4,349,054.00	4,282.70	4,349,054.00	42,525.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	93,672.06		93,672.06		2,266.45	91,405.61	
Compensated Absences Payable							
Governmental activities long-term liabilities	97,954.76	0.00	97,954.76	4,349,054.00	6,549.15	4,440,459.61	42,525.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,322,273.17		7,322,273.17			7,566,321.61
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,395.90		1,395.90			1,372.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,372.23		1,372.23	1,372.23		1,372.23
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)			1,372.23			1,372.23
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	46,290.78		46,290.78	46,280.00		46,280.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,130,046.97		3,130,046.97	3,382,734.00		3,382,734.00
5. Unsecured Roll Taxes (Object 8042)	179,987.30		179,987.30	178,279.00		178,279.00
6. Prior Years' Taxes (Object 8043)	10,013.23		10,013.23	0.00		0.00
7. Supplemental Taxes (Object 8044)	38,181.72		38,181.72	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	18,156.11		18,156.11	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(398,921.50)		(398,921.50)	(450,500.00)		(450,500.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,023,754.61	0.00	3,023,754.61	3,156,793.00	0.00	3,156,793.00
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)	3,023,754.61	0.00	3,023,754.61	3,156,793.00	0.00	3,156,793.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			174,521.00			206,071.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			174,521.00			206,071.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	6,622,591.00		6,622,591.00	7,451,326.00		7,451,326.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	6,622,591.00	0.00	6,622,591.00	7,451,326.00	0.00	7,451,326.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,886,225.38		11,886,225.38	11,986,551.00		11,986,551.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	13,711.33		13,711.33	10,900.00		10,900.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,322,273.17			7,566,321.61
2. Inflation Adjustment			1,051.2			0,997.7
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9830			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,566,321.61			7,548,919.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,023,754.61			3,156,793.00
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)			164,667.60			164,667.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			4,717,088.00			4,598,197.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,717,088.00			4,598,197.07
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])			8,939.74			7,058.44
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,032,694.35			3,163,851.44
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)			4,708,148.26			4,591,138.63
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,032,694.35			
b. State Subventions (Line D8)			4,708,148.26			
c. Less: Excluded Appropriations (Line C23)			174,521.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,566,321.61			

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) 297,295.58
- 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. 40,000.00
 - 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.

District wide technology support and services provided through an MOU with the Glenn County Office of Education.

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) 8,432,530.90

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.00%

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)	724,551.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	57,253.92
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,526.25
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)	49,647.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	849,979.42
9. Carry-Forward Adjustment (Part IV, Line F)	(128,500.59)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	721,478.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,205,605.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,316,569.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	663,349.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	230,265.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	27,896.38
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)	1,191,542.05
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	646,518.96
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)	10,281,747.03

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) 8.27%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/lc/)
(Line A10 divided by Line B18) 7.02%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>849,979.42</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>195,695.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.42%) 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 (11.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (11.42%) times Part III, Line B18); zero if positive	<u>(128,500.59)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(128,500.59)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.02%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-64,250.30) is applied to the current year calculation and the remainder (\$-64,250.29) is deferred to one or more future years:	<u>7.64%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-42,833.53) is applied to the current year calculation and the remainder (\$-85,667.06) is deferred to one or more future years:	<u>7.85%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(128,500.59)</u>

Approved indirect cost rate: 11.42%
Highest rate used in any program: 11.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	517,778.35	59,130.29	11.42%
01	3060	1,522.30	146.41	9.62%
01	3185	70,701.15	8,074.09	11.42%
01	4035	31,974.32	2,481.21	7.76%
01	4126	22,962.96	2,622.37	11.42%
01	4203	49,661.70	996.71	2.01%
01	6230	21,000.00	2,398.00	11.42%
01	7090	17,179.46	531.32	3.09%
01	7405	82,648.25	9,438.43	11.42%
13	5310	598,561.16	31,737.92	5.30%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		170,587.19	170,587.19
2. State Lottery Revenue	8560	175,250.20		49,794.10	225,044.30
3. Other Local Revenue	8600-8799	4,285.85		0.00	4,285.85
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)		179,536.05	0.00	220,381.29	399,917.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	24,216.07			24,216.07
2. Classified Salaries	2000-2999	55,612.46			55,612.46
3. Employee Benefits	3000-3999	14,638.73			14,638.73
4. Books and Supplies	4000-4999	4,572.94		19,368.92	23,941.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	30,580.50			30,580.50
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)		129,620.70	0.00	19,368.92	148,989.62
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	49,915.35	0.00	201,012.37	250,927.72
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,441,892.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	774,277.26
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	57,104.31
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	35,697.48
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	134,167.88
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)				226,969.67
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	17,781.61
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)				10,458,426.92
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				10,458,426.92

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		1,367.37
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		1,367.37
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,648.57
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,058,427.82	7,403.14
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)	10,058,427.82	7,403.14
B. Required effort (Line A.2 times 90%)	9,052,585.04	6,662.83
C. Current year expenditures (Line I.G and Line II.D)	10,458,426.92	7,648.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Instructional Goals Description	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	122,281.28	55,418.26	1,091,842.13	291,552.48	1,248,003.09	0.00	168,894.50
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	61.13	61.13	61.13	61.13	116.00	116.00	109.00
3100 Alternative Schools							
3200 Continuation Schools	0.67	0.67	0.67	0.67	1.00	1.00	
3300 Independent Study Centers	1.00	1.00	1.00	1.00	1.00	1.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					3.00	3.00	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	62.80	62.80	62.80	62.80	121.00	121.00	109.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	6,302,697.50	2,884,908.18	9,187,605.68	959,989.55		10,147,595.23
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	90,575.08	26,969.06	117,544.14	12,281.89		129,826.03
3300	Independent Study Centers	109,913.04	35,172.27	145,085.31	15,159.60		160,244.91
3400	Opportunity Schools	1,955.23	0.00	1,955.23	204.30		2,159.53
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	481.13	0.00	481.13	50.27		531.40
6000	Regional Occupational Chr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	204.87	0.00	204.87	21.41		226.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	30,942.23	30,942.23	3,233.07		34,175.30
Other Costs							
----	Food Services						0.00
----	Enterprise						0.00
----	Facilities Acquisition & Construction						0.00
----	Other Outgo						0.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	67,553.12		67,553.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(31,737.92)		(31,737.92)
----	Total General Fund and Charter Schools Funds Expenditures	6,505,826.85	2,977,991.74	9,483,818.59	1,026,755.29	931,318.36	11,441,892.24

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	6,024,225.90	0.00	0.00	25,278.55	251,137.75	0.00	0.00			2,055.30	0.00	6,302,697.50
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	68,825.66	0.00	0.00	21,749.42	0.00	0.00	0.00			0.00	0.00	90,575.08
3300	Independent Study Centers	109,913.04	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	109,913.04
3400	Opportunity Schools	1,955.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,955.23
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	481.13	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	481.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	204.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204.87
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 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		6,205,605.83	0.00	0.00	47,027.97	251,137.75	0.00	0.00	0.00	0.00	2,055.30	0.00	6,505,826.85

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	1,519,580.97	1,196,432.71	168,894.50	2,884,908.18	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	16,654.98	10,314.08	0.00	26,969.06	
3300	Independent Study Centers	24,858.19	10,314.08	0.00	35,172.27	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	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)	0.00	0.00	0.00	0.00	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	30,942.23	0.00	30,942.23	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		1,561,094.14	1,248,003.10	168,894.50	2,977,991.74	

A. Central Administration	Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	230,265.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	18,526.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	724,551.66
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	85,150.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,058,493.21
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,505,826.85
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,977,991.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	9,483,818.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	646,518.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	646,518.96
D. Total Direct Charged and Allocated Costs (B3 + C5)		10,130,337.55
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		10.45%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				931,318.36	931,318.36
Total Other Costs	0.00	0.00	0.00	931,318.36	931,318.36

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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	31,737.92	(31,737.92)	134,167.88	134,167.88	85,481.73	85,481.73