

REVISED
September 5, 2014

FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

AGENDA SECTION (Check Box Below)			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-11

Board Meeting
Date: September 10, 2014

ACTION REQUESTED: (Adopt, Approve, Ratify, Discuss, Receive, etc.)	Discuss and Approve
--	----------------------------

TITLE AND SUBJECT: Discuss and Approve the 2013/14 Unaudited Actual Financial Report, 2013/14 Year-End Budget Revision and 2014/15 Gann Limit

DESCRIPTION/DISCUSSION: Staff will present, and the Board of Education will discuss and approve the following three reports: 2013/14 Unaudited Actual Financial Report, 2013/14 Year-End Budget Revision and the 2014/15 Gann Limit.


1) The 2013/14 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the District's funds for the fiscal year ended June 30, 2014. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.

2) The 2013/14 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds.

3) Resolution No. 2014-04 for adoption of the District's Gann Appropriation Limit for fiscal year 2014/15. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

~~Detailed information for the 2013/14 Unaudited Actual Financial Report, 2013/14 Year-End Budget Revision and the 2014/15 Gann Limit will be provided in a subsequent communication to the Board of Education on or before September 5, 2014.~~

FINANCIAL SUMMARY: The 2013/14 year-end actuals reflect the district's reserve at \$51.7 million, which is above the State minimum required level.

PREPARED BY: Jacquie Canfield, Executive Officer, Fiscal Services (Signature Required)	DIVISION: Administrative Services PHONE: 457-6226
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO	SUPERINTENDENT APPROVAL: 

The following describes differences from the estimated actuals to the unaudited actuals.

1. **Local Control Funding Formula** – The Local Control Funding Formula (LCFF) funds increased from the estimated actuals by \$1.9 million. The main factors were:
 - Higher State funding for the LCFF target of \$600,000
 - Increase attendance due to the calendar maximization process by \$300,000
 - Revenue to be transferred to county agencies of \$1 million (see County Transfer section)
2. **LCFF County Transfer** – Due to changes in the State accounting methods, revenues for students served by county agencies are now passed through school districts. This increases the revenues and expenses by the same amount and has no fiscal impact on school districts. As mentioned above, LCFF revenues increased by \$1 million while expenses also increased by \$1 million.
3. **Local Income** – The local revenue increased from the estimated actuals by \$1.9 million. The main factors include:
 - Funds received for the warehouse fire of \$600,000
 - Understated local revenues at the estimated actuals of \$400,000
 - Revenue received for credit card payment rebates of \$200,000
 - Writing off an obsolete State liability of \$300,000
 - Higher interest income of \$200,000
 - Other miscellaneous revenues of \$200,000
4. **Expenses and Contributions from Unrestricted General Fund** – The estimated actuals included funds reserved for the district’s collective bargaining offer to employee organizations in the “Other Uses” object line. These funds have been moved to the appropriate salary and benefit lines in the Unrestricted and Restricted General Fund budgets.

Overall, actual expenditures other uses and contributions were \$700,000 higher than estimated. There were seven main factors that impacted this net \$700,000 result as follows

- \$800,000 - contracted services reduced costs
- \$500,000 - facility projects timing
- \$100,000 - personnel reduced costs
- \$1 million - transfer for LCFF county services
- \$400,000 - supplies increased costs
- \$300,000 - utilities increased costs
- \$400,000 - special education increased costs

However, all of these factors were within the originally budgeted allocation with the exception of the transfer for LCFF county services and increase costs in special education.

5. **Contributions from the Unrestricted General Fund to Other Funds** – The contributions from the Unrestricted General Fund to other funds decreased by \$900,000. This includes two factors. First, in the Adult Education Fund the contribution increased by \$200,000 to support employee salary increases. Secondly, the contribution to support the Cafeteria Fund was less than previously anticipated by \$1.1 million.

In addition to the items discussed on the previous page, the following information is provided.

Unrestricted Contributions Towards Restricted Programs – Below is a list of the district’s unrestricted contributions to the following programs in 2013/14

Restricted Program	General Fund Contribution
Ongoing & Major Maintenance Account	\$17,221,588
Quality Education Investment Act	1,961,517
Special Education - Infant Program	128,777
Special Education	37,243,002
Total	\$56,554,884

Restricted General Fund – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$8.3 million as reflected in the chart below

Restricted Entitlement Funds	Ending Balance 2013/14
Clean Energy Act	\$1,049,310
Common Core	3,677,664
Medi-Cal	682,400
Quality Education Investment Act	2,095,789
Special Education-Mental Health	824,670
Total	\$8,329,833

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2013/14.

Reserve Type (in millions)	7/1/2013	Change	6/30/2014	Recommended Level
Unrestricted General Fund	\$66.57	(\$14.85)	\$51.72	\$48.79 ⁽²⁾
Workers’ Compensation	\$20.34	\$1.44	\$21.78	\$36.03 ⁽³⁾
General Liability Reserve	\$ 0.73	\$0.12	\$ 0.85	\$ 0.85 ⁽⁴⁾
Health Fund IBNP ⁽¹⁾	\$16.08	(\$0.04)	\$16.04	\$16.04 ⁽³⁾
Retiree Lifetime Health Liability	\$20.25	\$2.68	\$22.93	\$819.65 ⁽³⁾
Health Fund Unencumbered Reserves	\$20.59	(\$3.60)	\$16.99	\$28.39 ⁽⁵⁾

⁽¹⁾ IBNP is an acronym for “Incurred But Not Paid” claims.

⁽²⁾ Represents the 2013/14 reserve level for economic uncertainties presented to the Board in June 2014.

⁽³⁾ Recommended level is provided by actuarial study

⁽⁴⁾ Estimated level utilizing actuarial study method with 2013/14 information.

⁽⁵⁾ Recommended level is provided by the Joint Health Management Board contracted consultant.

Other Funds' Ending Balances for 2013/14 – In addition to the General Fund information provided on the previous page, the following information is provided on the District's other fund types.

Other Funds	Beginning Fund Balance 2013/14	Net Change	Ending Fund Balance 2013/14
Adult Education	\$314,739	(\$303,919)	\$10,820
Charter School (Sunset) ⁽¹⁾	\$234,151	(\$234,151)	\$0
Child Development	\$56,136	(\$53,136)	\$3,000
Deferred Maintenance	\$0	\$0	\$0
County School Facilities	\$20,285,506	(\$3,876,708)	\$16,408,798
Adult Education Building	\$2,111,252	\$26,553	\$2,137,805
Measure K Series G	\$17,921,118	(\$17,921,118)	\$0
Measure Q Series B	\$16,837,619	(\$16,837,619)	\$0
Measure Q Series C	\$0	\$43,565,046	\$43,565,046
Capital Facilities (Developer Fees)	\$5,757,680	\$151,176	\$5,908,856
Special Reserve 1977/87 Measure A	\$7,198,753	(\$17,916)	\$7,180,837
Bond Interest & Redemption	\$25,430,995	\$4,523,640	\$29,954,635
1977/87 Tax Override	\$0	\$0	\$0
Cafeteria Enterprise	\$11,583,276	(\$1,229,057)	\$10,354,219
Health Benefits	\$40,842,546	(\$23,856,161)	\$16,986,385
Liability	\$785,566	(\$39,729)	\$745,837
Workers' Compensation	(\$14,042,271)	(\$213,786)	(\$14,256,057)
Defined Benefits Plan	\$8,849,362	\$71,466	\$8,920,828
Post-Retirement Health Fund	\$0	\$22,930,536	\$22,930,536

⁽¹⁾ Charter Fund balance of \$351,225 was transferred to the General Fund due to the closing of Sunset as a charter school.

Charter Schools - A summary of the ending balances for each of the charter schools is provided below

Charter Schools	Beginning Fund Balance 2013/14	Net Change	Ending Fund Balance 2013/14
A Civil Entrepreneur Leadership ⁽¹⁾			
Carter G Woodson Public Charter ⁽²⁾	\$726,944	\$91,938	\$818,882
Morris E Dailey Charter	\$1,083,284	\$329,006	\$1,412,290
Kepler Neighborhood	\$0	\$74,074	\$74,074
School of Unlimited Learning	\$0	\$0	\$0
Sierra Charter	\$2,252,235	\$53,526	\$2,305,761
University High ⁽³⁾	\$1,909,277	\$137,052	\$2,046,329
Valley Arts and Sciences	\$809,214	\$24,279	\$833,493
Valley Preparatory Academy ⁽⁴⁾	\$360,348	\$62,959	\$423,307

⁽¹⁾ ACEL has not submitted their 2013/14 unaudited report to the district at this time.

⁽²⁾ Charter G Woodson Public Charter's beginning balance was restated. Previously reported at \$779,371.

⁽³⁾ University High beginning balance was restated. Previously reported at \$2,036,983

⁽⁴⁾ Valley Preparatory Academy Charter's beginning balance was restated. Previously reported at \$364,463

We are in communication with A Civil Entrepreneur Leadership Charter officials and will provide the financial information as soon as it becomes available.

2013/14 Year-End Budget Revision

The 2013/14 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds. A year-end budget revision for the General Fund, Adult Education Fund, Charter Fund, Children’s Center Fund, Cafeteria Fund, Measure A Bond and Redemption Fund, Measure K Series G Fund, Measure Q Series C Fund, Measure Q Bond and Redemption Fund, Special Reserve Fund, Health Fund, Workers’ Compensation Fund, Retiree Benefit Fund, and the Defined Benefits Fund is submitted for the Board’s consideration.

2014/15 Gann Limit

Included in the Board binders is Resolution No. 2014-04 for adopting the district’s Gann Appropriation Limit for fiscal year 2014/15 The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2014. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907 or Ruthie Quinto at 457-6226. Thank you.

**Fresno Unified School District
2013-14**

Fund Name	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 70,937,334	\$ 488,314,427	\$ 436,299,372	\$ (60,782,356)	\$ 62,170,032
General Fund Restricted	\$ 7,733,307	\$ 152,128,655	\$ 208,087,012	\$ 56,554,884	\$ 8,329,833
Total General Fund	\$ 78,670,641	\$ 640,443,081	\$ 644,386,384	\$ (4,227,473)	\$ 70,499,866

Charter Fund	\$ 234,151	\$ 1,845,999	\$ 1,705,907	\$ (374,243)	\$ -
Adult Education Fund	\$ 314,739	\$ 1,869,332	\$ 5,806,365	\$ 3,633,115	\$ 10,820
Child Development Fund	\$ 56,136	\$ 8,581,556	\$ 8,634,691	\$ -	\$ 3,000
Deferred Maintenance Fund	\$ -	\$ 3,084	\$ 2,387,941	\$ 2,384,857	\$ -
Developer Fee Fund	\$ 5,757,680	\$ 1,245,292	\$ 1,059,223	\$ (34,894)	\$ 5,908,856

Adult Education Building Fund	\$ 2,111,252	\$ 26,554	\$ -	\$ -	\$ 2,137,805
Measure K Series F Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure K Series G Building Fund	\$ 17,921,118	\$ 188,884	\$ 18,000	\$ (18,092,002)	\$ -
Measure Q Series A Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure Q Series B Building Fund	\$ 16,837,619	\$ 107,152	\$ 18,000	\$ (16,926,771)	\$ -
Measure Q Series C Building Fund	\$ -	\$ 614,886	\$ 598,556	\$ 43,548,717	\$ 43,565,046
Total Building Funds	\$ 36,869,989	\$ 937,475	\$ 634,556	\$ 8,529,944	\$ 45,702,852

County School Facility Fund	\$ 20,285,506	\$ 15,171,748	\$ 63,729,752	\$ 44,681,295	\$ 16,408,798
Special Reserve for Capital Outlay	\$ 7,198,753	\$ 82,082	\$ 99,999	\$ -	\$ 7,180,837
Total Bond Int and Redemption	\$ 25,430,995	\$ 39,356,921	\$ 34,932,803	\$ 99,523	\$ 29,954,635
1977/78 Tax Override Fund	\$ 0	\$ (3,495)	\$ -	\$ 3,495	\$ -
Cafeteria Fund	\$ 11,583,276	\$ 40,040,478	\$ 42,269,535	\$ 1,000,000	\$ 10,354,219

Health Fund	\$ 40,842,547	\$ 115,694,026	\$ 118,298,010	\$ (21,252,177)	\$ 16,986,385
Liability Fund	\$ 785,566	\$ 3,059,119	\$ 3,098,849	\$ -	\$ 745,837
Workers' Compensation Fund	\$ (14,042,271)	\$ 8,507,227	\$ 8,721,014	\$ -	\$ (14,256,057)
Defined Benefits Fund	\$ 8,849,362	\$ 911,726	\$ 840,260	\$ -	\$ 8,920,828
Total Internal Service Funds	\$ 36,435,204	\$ 128,172,098	\$ 130,958,132	\$ (21,252,177)	\$ 12,396,992
Post Retirement Fund	\$ -	\$ 1,688,793	\$ 10,434	\$ 21,252,177	\$ 22,930,536
TOTALS	\$ 222,837,069	\$ 879,434,444	\$ 936,615,720	\$ 55,695,618	\$ 221,351,411

Charter Schools

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
A Civil Entrepreneur Leadership*	\$ -	\$ -	\$ -	\$ -	\$ -	145
Carter G Woodson Public Charter	\$ 726,944	\$ 2,803,724	\$ 2,711,786	\$ -	\$ 818,882	309
Morris E Dailey Charter	\$ 1,083,284	\$ 2,485,652	\$ 2,156,645	\$ -	\$ 1,412,290	362
Kepler	\$ -	\$ 1,852,247	\$ 1,778,173	\$ -	\$ 74,074	188
Sierra	\$ 2,252,235	\$ 4,736,142	\$ 4,682,617	\$ -	\$ 2,305,761	602
School of Unlimited Learning	\$ -	\$ 1,982,353	\$ 1,982,353	\$ -	\$ -	157
University High	\$ 1,909,277	\$ 4,172,082	\$ 4,035,030	\$ -	\$ 2,046,329	479
Valley Arts and Sciences Academy	\$ 809,214	\$ 2,273,819	\$ 2,249,540	\$ -	\$ 833,493	255
Valley Preparatory Academy	\$ 360,348	\$ 2,724,416	\$ 2,661,457	\$ -	\$ 423,307	305

*Not received from Charter School

FRESNO UNIFIED SCHOOL DISTRICT

2013/14

UNAUDITED ACTUALS

FINANCIAL REPORT

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	469,636,326.39	0.00	469,636,326.39	529,948,652.00	0.00	529,948,652.00	12.8%
2) Federal Revenue		8100-8299	206,852.00	73,488,204.31	73,695,056.31	173,252.00	77,109,200.00	77,282,452.00	4.9%
3) Other State Revenue		8300-8599	9,875,391.60	69,560,245.92	79,435,637.52	13,606,610.00	56,300,210.00	69,906,820.00	-12.0%
4) Other Local Revenue		8600-8799	8,618,875.22	9,057,185.78	17,676,061.00	7,475,267.00	10,946,828.00	18,422,095.00	4.2%
5) TOTAL, REVENUES			488,337,445.21	152,105,636.01	640,443,081.22	551,203,781.00	144,356,238.00	695,560,019.00	8.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	220,269,000.02	85,078,605.80	305,347,605.82	257,933,632.00	81,115,527.00	339,049,159.00	11.0%
2) Classified Salaries		2000-2999	59,511,664.00	33,785,010.13	93,296,674.13	65,689,594.00	35,988,357.00	101,677,951.00	9.0%
3) Employee Benefits		3000-3999	102,239,226.54	42,037,302.19	144,276,528.73	121,247,494.00	44,069,918.00	165,317,412.00	14.6%
4) Books and Supplies		4000-4999	14,133,431.68	23,362,655.88	37,496,087.56	19,551,574.00	23,651,150.00	43,202,724.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	42,699,566.91	18,130,219.11	60,829,786.02	45,413,641.00	22,798,701.00	68,212,342.00	12.1%
6) Capital Outlay		6000-6999	2,580,154.09	237,219.05	2,817,373.14	8,539,205.00	189,500.00	8,728,705.00	209.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,643,085.00	233,578.66	1,876,663.66	752,323.00	1,352,613.00	2,104,936.00	12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,776,756.42)	5,222,421.16	(1,554,335.26)	(7,251,840.00)	5,589,066.00	(1,662,774.00)	7.0%
9) TOTAL, EXPENDITURES			436,299,371.82	208,087,011.98	644,386,383.80	511,875,623.00	214,754,832.00	726,630,455.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			52,038,073.39	(55,981,375.97)	(3,943,302.58)	39,328,158.00	(70,398,594.00)	(31,070,436.00)	687.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	386,118.34	23,018.49	409,136.83	24,751.00	3,356,409.00	3,381,160.00	726.4%
b) Transfers Out		7600-7629	4,636,609.51	0.00	4,636,609.51	5,387,836.00	3,356,409.00	8,744,245.00	88.6%
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	(56,554,883.75)	56,554,883.75	0.00	(60,463,603.00)	60,463,603.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,805,374.92)	56,577,902.24	(4,227,472.68)	(65,826,688.00)	60,463,603.00	(5,363,085.00)	26.9%

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)			(8,767,301.53)	596,526.27	(8,170,775.26)	(26,498,530.00)	(9,934,991.00)	(36,433,521.00)	345.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,937,333.76	7,733,307.08	78,670,640.84	62,170,032.23	8,329,833.35	70,499,865.58	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,937,333.76	7,733,307.08	78,670,640.84	62,170,032.23	8,329,833.35	70,499,865.58	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,937,333.76	7,733,307.08	78,670,640.84	62,170,032.23	8,329,833.35	70,499,865.58	-10.4%
2) Ending Balance, June 30 (E + F1e)			62,170,032.23	8,329,833.35	70,499,865.58	35,671,502.23	(1,605,157.65)	34,066,344.58	-51.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,106.21	0.00	90,106.21	82,651.00	0.00	82,651.00	-8.3%
Stores		9712	1,538,352.98	0.00	1,538,352.98	1,304,951.00	0.00	1,304,951.00	-15.2%
Prepaid Expenditures		9713	135,184.80	0.00	135,184.80	34,465.00	0.00	34,465.00	-74.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	8,329,833.35	8,329,833.35	0.00	1,233,091.63	1,233,091.63	-85.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
High School Facilities Project	0000	9780	8,687,609.00	0.00	8,687,609.00	0.00	0.00	0.00	-100.0%
Extended Day	0000	9780	7,246,509.00		7,246,509.00				
Donation Carryover	0000	9780	444,643.00		444,643.00				
Textbook Replacement	0000	9780	373,787.00		373,787.00				
One Time Tech Funds	0000	9780	567,247.00		567,247.00				
Middle School IB Program	0000	9780	30,796.00		30,796.00				
		9780	24,627.00		24,627.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	51,718,779.24	0.00	51,718,779.24	34,249,435.23	0.00	34,249,435.23	-33.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(2,838,249.28)	(2,838,249.28)	New

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,002,386.72	(1,795,852.00)	24,206,534.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,190,771.09	0.00	1,190,771.09				
c) in Revolving Fund		9130	90,106.21	0.00	90,106.21				
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	5,120,830.74	18,654,233.72	23,775,064.46				
4) Due from Grantor Government		9290	78,694,236.00	7,956,742.00	86,650,978.00				
5) Due from Other Funds		9310	12,654,742.11	172,341.71	12,827,083.82				
6) Stores		9320	1,538,352.98	0.00	1,538,352.98				
7) Prepaid Expenditures		9330	135,184.80	0.00	135,184.80				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			125,426,610.65	24,987,465.43	150,414,076.08				
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	58,143,519.80	6,419,054.31	64,562,574.11				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,113,058.62	6,146,416.72	11,259,475.34				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,092,161.05	4,092,161.05				
6) TOTAL, LIABILITIES			63,256,578.42	16,657,632.08	79,914,210.50				
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									

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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			62,170,032.23	8,329,833.35	70,499,865.58				

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	352,103,483.00	0.00	352,103,483.00	426,600,636.00	0.00	426,600,636.00	21.2%
Education Protection Account State Aid - Current Year		8012	74,311,731.00	0.00	74,311,731.00	62,982,601.00	0.00	62,982,601.00	-15.2%
State Aid - Prior Years		8019	(257,684.00)	0.00	(257,684.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	665,801.77	0.00	665,801.77	665,802.00	0.00	665,802.00	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	225,773.98	0.00	225,773.98	225,774.00	0.00	225,774.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	47,792,805.95	0.00	47,792,805.95	47,822,507.00	0.00	47,822,507.00	0.1%
Unsecured Roll Taxes		8042	2,614,767.69	0.00	2,614,767.69	2,614,768.00	0.00	2,614,768.00	0.0%
Prior Years' Taxes		8043	47,719.37	0.00	47,719.37	56,452.00	0.00	56,452.00	18.3%
Supplemental Taxes		8044	615,123.98	0.00	615,123.98	575,766.00	0.00	575,766.00	-6.4%
Education Revenue Augmentation Fund (ERAF)		8045	(9,491,861.44)	0.00	(9,491,861.44)	(9,542,589.00)	0.00	(9,542,589.00)	0.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,324,183.15	0.00	3,324,183.15	203,758.00	0.00	203,758.00	-93.9%
Penalties and Interest from Delinquent Taxes		8048	8,732.87	0.00	8,732.87	0.00	0.00	0.00	-100.0%
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	3,180.00	0.00	3,180.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			471,960,577.32	0.00	471,960,577.32	532,208,655.00	0.00	532,208,655.00	12.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,324,250.93)	0.00	(2,324,250.93)	(2,260,003.00)	0.00	(2,260,003.00)	-2.8%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			469,636,326.39	0.00	469,636,326.39	529,948,652.00	0.00	529,948,652.00	12.8%
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	12,863,142.00	12,863,142.00	0.00	12,863,142.00	12,863,142.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,849,813.48	1,849,813.48	0.00	1,860,810.00	1,860,810.00	0.6%
Child Nutrition Programs		8220	0.00	1,301,593.57	1,301,593.57	0.00	1,399,248.00	1,399,248.00	7.5%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	500,167.04	500,167.04	0.00	277,353.00	277,353.00	-44.5%
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		40,926,364.88	40,926,364.88		48,221,474.00	48,221,474.00	17.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		55,158.63	55,158.63		130,000.00	130,000.00	135.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290		6,165,023.59	6,165,023.59		5,716,919.00	5,716,919.00	-7.3%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,135,127.16	2,135,127.16		2,043,403.00	2,043,403.00	-4.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		3,565,578.16	3,565,578.16		1,075,000.00	1,075,000.00	-69.9%
Vocational and Applied Technology Education	3500-3699	8290		865,584.00	865,584.00		865,584.00	865,584.00	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	206,852.00	3,260,651.80	3,467,503.80	173,252.00	2,656,267.00	2,829,519.00	-18.4%
TOTAL, FEDERAL REVENUE			206,852.00	73,488,204.31	73,695,056.31	173,252.00	77,109,200.00	77,282,452.00	4.9%
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		35,318,505.00	35,318,505.00		36,548,682.00	36,548,682.00	3.5%
Prior Years	6500	8319		75,440.49	75,440.49		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,124,684.00	1,124,684.00	0.00	1,124,684.00	1,124,684.00	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	0.00	0.00	0.00	2,332,232.00	0.00	2,332,232.00	New
Lottery - Unrestricted and Instructional Materials		8560	9,106,015.69	2,210,246.80	11,316,262.49	9,273,600.00	2,208,000.00	11,481,600.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,821,119.92	3,821,119.92		3,789,488.00	3,789,488.00	-0.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,049,310.00	1,049,310.00		3,400,000.00	3,400,000.00	224.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		50,000.00	50,000.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		6,583,100.00	6,583,100.00		4,116,700.00	4,116,700.00	-37.5%
Common Core State Standards Implementation	7405	8590		14,154,805.00	14,154,805.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	769,375.91	5,173,034.71	5,942,410.62	2,000,778.00	5,112,656.00	7,113,434.00	19.7%
TOTAL, OTHER STATE REVENUE			9,875,391.60	69,560,245.92	79,435,637.52	13,606,610.00	56,300,210.00	69,906,820.00	-12.0%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	187,340.16	187,340.16	0.00	461,916.00	461,916.00	146.6%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	14,084.56	0.00	14,084.56	42,527.00	0.00	42,527.00	201.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	316,867.05	0.00	316,867.05	300,057.00	0.00	300,057.00	-5.3%
Interest		8660	872,849.95	0.00	872,849.95	770,000.00	0.00	770,000.00	-11.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	661,149.36	3,504,888.27	4,166,037.63	600,000.00	2,125,636.00	2,725,636.00	-34.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	725,766.37	0.00	725,766.37	730,232.00	0.00	730,232.00	0.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,028,157.93	5,364,957.35	11,393,115.28	5,032,451.00	8,359,276.00	13,391,727.00	17.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,618,875.22	9,057,185.78	17,676,061.00	7,475,267.00	10,946,828.00	18,422,095.00	4.2%
TOTAL, REVENUES			488,337,445.21	152,105,636.01	640,443,081.22	551,203,781.00	144,356,238.00	695,560,019.00	8.6%

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	186,211,672.77	59,089,564.51	245,301,237.28	214,152,672.00	57,633,586.00	271,786,258.00	10.8%
Certificated Pupil Support Salaries		1200	7,115,134.21	10,475,190.48	17,590,324.69	10,801,941.00	8,969,197.00	19,771,138.00	12.4%
Certificated Supervisors' and Administrators' Salaries		1300	26,147,166.72	13,329,948.61	39,477,115.33	32,642,959.00	12,728,732.00	45,371,691.00	14.9%
Other Certificated Salaries		1900	795,026.32	2,183,902.20	2,978,928.52	336,060.00	1,784,012.00	2,120,072.00	-28.8%
TOTAL, CERTIFICATED SALARIES			220,269,000.02	85,078,605.80	305,347,605.82	257,933,632.00	81,115,527.00	339,049,159.00	11.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,768,142.25	15,922,034.85	19,690,177.10	4,589,651.00	17,047,634.00	21,637,285.00	9.9%
Classified Support Salaries		2200	29,488,498.62	12,117,832.00	41,606,330.62	32,576,408.00	13,024,789.00	45,601,197.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	5,472,414.78	1,786,675.92	7,259,090.70	6,388,962.00	1,959,387.00	8,348,349.00	15.0%
Clerical, Technical and Office Salaries		2400	18,322,381.74	3,378,255.95	21,700,637.69	20,515,570.00	3,477,547.00	23,993,117.00	10.6%
Other Classified Salaries		2900	2,460,226.61	580,211.41	3,040,438.02	1,619,003.00	479,000.00	2,098,003.00	-31.0%
TOTAL, CLASSIFIED SALARIES			59,511,664.00	33,785,010.13	93,296,674.13	65,689,594.00	35,988,357.00	101,677,951.00	9.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,401,328.76	6,574,411.87	23,975,740.63	24,143,501.00	7,056,568.00	31,200,069.00	30.1%
PERS		3201-3202	5,778,939.37	3,327,595.32	9,106,534.69	6,677,172.00	3,687,420.00	10,364,592.00	13.8%
OASDI/Medicare/Alternative		3301-3302	6,945,210.96	3,502,571.34	10,447,782.30	8,469,663.00	3,776,037.00	12,245,700.00	17.2%
Health and Welfare Benefits		3401-3402	40,308,719.93	17,994,854.69	58,303,574.62	47,614,354.00	19,109,697.00	66,724,051.00	14.4%
Unemployment Insurance		3501-3502	(37,347.84)	3,088.63	(34,259.21)	163,866.00	59,179.00	223,045.00	-751.1%
Workers' Compensation		3601-3602	5,693,089.12	2,422,914.82	8,116,003.94	6,556,152.00	2,379,389.00	8,935,541.00	10.1%
OPEB, Allocated		3701-3702	18,108,977.62	8,085,384.54	26,194,362.16	19,487,583.00	7,804,774.00	27,292,357.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,040,308.62	126,480.98	8,166,789.60	8,135,203.00	196,854.00	8,332,057.00	2.0%
TOTAL, EMPLOYEE BENEFITS			102,239,226.54	42,037,302.19	144,276,528.73	121,247,494.00	44,069,918.00	165,317,412.00	14.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	925,784.09	925,784.09	9,203.00	1,271,408.00	1,280,611.00	38.3%
Books and Other Reference Materials		4200	209,483.77	1,370,380.74	1,579,864.51	146,142.00	7,630,868.00	7,777,010.00	392.3%
Materials and Supplies		4300	11,596,226.86	18,400,156.32	29,996,383.18	13,311,152.00	10,357,329.00	23,668,481.00	-21.1%

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)	
Noncapitalized Equipment		4400	2,327,024.71	1,404,733.89	3,731,758.60	6,065,077.00	3,036,735.00	9,101,812.00	143.9%
Food		4700	696.34	1,261,600.84	1,262,297.18	20,000.00	1,354,810.00	1,374,810.00	8.9%
TOTAL, BOOKS AND SUPPLIES			14,133,431.68	23,362,655.88	37,496,087.56	19,551,574.00	23,651,150.00	43,202,724.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,597,398.44	10,180,658.38	21,778,056.82	11,878,097.00	4,721,662.00	16,599,759.00	-23.8%
Travel and Conferences		5200	596,621.51	911,813.59	1,508,435.10	689,470.00	936,934.00	1,626,404.00	7.8%
Dues and Memberships		5300	119,389.41	3,000.00	122,389.41	127,576.00	4,000.00	131,576.00	7.5%
Insurance		5400 - 5450	2,067,649.62	882,149.27	2,949,798.89	2,413,815.00	875,560.00	3,289,375.00	11.5%
Operations and Housekeeping Services		5500	16,611,558.65	78,173.22	16,689,731.87	16,997,131.00	65,684.00	17,062,815.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,103,988.92	1,503,414.01	6,607,402.93	5,095,221.00	1,752,010.00	6,847,231.00	3.6%
Transfers of Direct Costs		5710	(1,973,983.11)	1,973,983.11	0.00	(2,007,770.00)	2,007,770.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(191,435.81)	(2,290,126.13)	(2,481,561.94)	(155,980.00)	(2,146,893.00)	(2,302,873.00)	-7.2%
Professional/Consulting Services and Operating Expenditures		5800	7,944,335.11	4,856,264.38	12,800,599.49	9,866,238.00	14,366,534.00	24,232,772.00	89.3%
Communications		5900	824,044.17	30,889.28	854,933.45	509,843.00	215,440.00	725,283.00	-15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,699,566.91	18,130,219.11	60,829,786.02	45,413,641.00	22,798,701.00	68,212,342.00	12.1%

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)	
CAPITAL OUTLAY									
Land		6100	1,367,896.00	0.00	1,367,896.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	484,134.50	29,757.00	513,891.50	3,417,313.00	28,000.00	3,445,313.00	570.4%
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	242,272.79	73,603.84	315,876.63	4,860,892.00	25,000.00	4,885,892.00	1446.8%
Equipment Replacement		6500	485,850.80	133,858.21	619,709.01	261,000.00	136,500.00	397,500.00	-35.9%
TOTAL, CAPITAL OUTLAY			2,580,154.09	237,219.05	2,817,373.14	8,539,205.00	189,500.00	8,728,705.00	209.8%
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	10,966.00	0.00	10,966.00	0.00	0.00	0.00	-100.0%
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	967,296.00	233,578.66	1,200,874.66	0.00	400,000.00	400,000.00	-66.7%
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		952,613.00	952,613.00	New
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	664,823.00	0.00	664,823.00	752,323.00	0.00	752,323.00	13.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,643,085.00	233,578.66	1,876,663.66	752,323.00	1,352,613.00	2,104,936.00	12.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,222,421.16)	5,222,421.16	0.00	(5,589,066.00)	5,589,066.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,554,335.26)	0.00	(1,554,335.26)	(1,662,774.00)	0.00	(1,662,774.00)	7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,776,756.42)	5,222,421.16	(1,554,335.26)	(7,251,840.00)	5,589,066.00	(1,662,774.00)	7.0%
TOTAL, EXPENDITURES			436,299,371.82	208,087,011.98	644,386,383.80	511,875,623.00	214,754,832.00	726,630,455.00	12.8%

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)	
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	386,118.34	23,018.49	409,136.83	24,751.00	3,356,409.00	3,381,160.00	726.4%
(a) TOTAL, INTERFUND TRANSFERS IN			386,118.34	23,018.49	409,136.83	24,751.00	3,356,409.00	3,381,160.00	726.4%
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	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	3,636,609.51	0.00	3,636,609.51	5,387,836.00	3,356,409.00	8,744,245.00	140.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,636,609.51	0.00	4,636,609.51	5,387,836.00	3,356,409.00	8,744,245.00	88.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(56,554,883.75)	56,554,883.75	0.00	(60,463,603.00)	60,463,603.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(56,554,883.75)	56,554,883.75	0.00	(60,463,603.00)	60,463,603.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,805,374.92)	56,577,902.24	(4,227,472.68)	(65,826,688.00)	60,463,603.00	(5,363,085.00)	26.9%

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	469,636,326.39	0.00	469,636,326.39	529,948,652.00	0.00	529,948,652.00	0.0%
2) Federal Revenue		8100-8299	206,852.00	73,488,204.31	73,695,056.31	173,252.00	77,109,200.00	77,282,452.00	0.0%
3) Other State Revenue		8300-8599	9,875,391.60	69,560,245.92	79,435,637.52	13,606,610.00	56,300,210.00	69,906,820.00	0.0%
4) Other Local Revenue		8600-8799	8,618,875.22	9,057,185.78	17,676,061.00	7,475,267.00	10,946,828.00	18,422,095.00	0.0%
5) TOTAL, REVENUES			488,337,445.21	152,105,636.01	640,443,081.22	551,203,781.00	144,356,238.00	695,560,019.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		263,680,678.56	122,292,692.75	385,973,371.31	298,943,002.00	118,285,472.00	417,228,474.00	8.1%
2) Instruction - Related Services	2000-2999		54,120,504.09	31,002,507.80	85,123,011.89	70,761,234.00	32,464,166.00	103,225,400.00	21.3%
3) Pupil Services	3000-3999		29,338,104.47	25,313,334.14	54,651,438.61	38,452,073.00	24,833,789.00	63,285,862.00	15.8%
4) Ancillary Services	4000-4999		8,014,682.95	4,542,153.04	12,556,835.99	8,594,882.00	4,439,444.00	13,034,326.00	3.8%
5) Community Services	5000-5999		997,760.57	1,976.08	999,736.65	1,067,535.00	34,790.00	1,102,325.00	10.3%
6) Enterprise	6000-6999		1,915,446.03	0.00	1,915,446.03	1,852,818.00	0.00	1,852,818.00	-3.3%
7) General Administration	7000-7999		21,043,144.63	6,721,356.54	27,764,501.17	22,575,608.00	7,064,304.00	29,639,912.00	6.8%
8) Plant Services	8000-8999		55,545,965.52	17,979,412.97	73,525,378.49	68,876,148.00	26,280,254.00	95,156,402.00	29.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,643,085.00	233,578.66	1,876,663.66	752,323.00	1,352,613.00	2,104,936.00	12.2%
10) TOTAL, EXPENDITURES			436,299,371.82	208,087,011.98	644,386,383.80	511,875,623.00	214,754,832.00	726,630,455.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,038,073.39	(55,981,375.97)	(3,943,302.58)	39,328,158.00	(70,398,594.00)	(31,070,436.00)	687.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	386,118.34	23,018.49	409,136.83	24,751.00	3,356,409.00	3,381,160.00	0.0%
b) Transfers Out		7600-7629	4,636,609.51	0.00	4,636,609.51	5,387,836.00	3,356,409.00	8,744,245.00	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	(56,554,883.75)	56,554,883.75	0.00	(60,463,603.00)	60,463,603.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,805,374.92)	56,577,902.24	(4,227,472.68)	(65,826,688.00)	60,463,603.00	(5,363,085.00)	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)			(8,767,301.53)	596,526.27	(8,170,775.26)	(26,498,530.00)	(9,934,991.00)	(36,433,521.00)	345.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,937,333.76	7,733,307.08	78,670,640.84	62,170,032.23	8,329,833.35	70,499,865.58	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,937,333.76	7,733,307.08	78,670,640.84	62,170,032.23	8,329,833.35	70,499,865.58	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,937,333.76	7,733,307.08	78,670,640.84	62,170,032.23	8,329,833.35	70,499,865.58	-10.4%
2) Ending Balance, June 30 (E + F1e)			62,170,032.23	8,329,833.35	70,499,865.58	35,671,502.23	(1,605,157.65)	34,066,344.58	-51.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,106.21	0.00	90,106.21	82,651.00	0.00	82,651.00	-8.3%
Stores		9712	1,538,352.98	0.00	1,538,352.98	1,304,951.00	0.00	1,304,951.00	-15.2%
Prepaid Expenditures		9713	135,184.80	0.00	135,184.80	34,465.00	0.00	34,465.00	-74.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,329,833.35	8,329,833.35	0.00	1,233,091.63	1,233,091.63	-85.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,687,609.00	0.00	8,687,609.00	0.00	0.00	0.00	-100.0%
High School Facilities Project	0000	9780	7,246,509.00		7,246,509.00				
Extended Day	0000	9780	444,643.00		444,643.00				
Donation Carryover	0000	9780	373,787.00		373,787.00				
Textbook Replacement	0000	9780	567,247.00		567,247.00				
One Time Tech Funds	0000	9780	30,796.00		30,796.00				
Middle School IB Program	0000	9780	24,627.00		24,627.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	51,718,779.24	0.00	51,718,779.24	34,249,435.23	0.00	34,249,435.23	-33.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,838,249.28)	(2,838,249.28)	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	682,400.12	377,964.12
6230	California Clean Energy Jobs Act	1,049,310.00	0.00
6512	Special Ed: Mental Health Services	824,669.72	0.00
7400	Quality Education Investment Act	2,095,788.83	401,180.83
7405	Common Core State Standards Implementation	3,677,664.68	453,946.68
Total, Restricted Balance		8,329,833.35	1,233,091.63

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,730,796.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	106,850.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,352.19	0.00	-100.0%
5) TOTAL, REVENUES			1,845,999.04	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	946,748.11	0.00	-100.0%
2) Classified Salaries		2000-2999	129,873.57	0.00	-100.0%
3) Employee Benefits		3000-3999	348,764.20	0.00	-100.0%
4) Books and Supplies		4000-4999	63,859.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	216,660.65	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,705,906.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			140,092.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	374,243.05	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(374,243.05)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,150.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,150.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,150.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,150.53	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	302,406.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,956.33		
4) Due from Grantor Government		9290	283,743.00		
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			643,105.57		
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	643,105.57		
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			643,105.57		
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)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,297,593.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	286,222.00	0.00	-100.0%
State Aid - Prior Years		8019	(12,227.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	159,208.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			1,730,796.00	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality Program	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,592.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	46,241.85	0.00	-100.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	54,059.00	0.00	-100.0%
All Other State Revenue	All Other	8590	2,958.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			106,850.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,352.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,352.19	0.00	-100.0%
TOTAL REVENUES			1,845,999.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	841,201.70	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,546.41	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			946,748.11	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	18,828.12	0.00	-100.0%
Classified Support Salaries		2200	54,789.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,256.15	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			129,873.57	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	72,332.81	0.00	-100.0%
PERS		3201-3202	12,648.86	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21,705.30	0.00	-100.0%
Health and Welfare Benefits		3401-3402	136,686.74	0.00	-100.0%
Unemployment Insurance		3501-3502	(183.39)	0.00	-100.0%
Workers' Compensation		3601-3602	21,917.24	0.00	-100.0%
OPEB, Allocated		3701-3702	83,170.77	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	485.87	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			348,764.20	0.00	-100.0%
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	31,611.07	0.00	-100.0%
Noncapitalized Equipment		4400	32,248.92	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,859.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,413.98	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,950.13	0.00	-100.0%
Operations and Housekeeping Services		5500	78,953.65	0.00	-100.0%
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	128,342.89	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			216,660.65	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,705,906.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	374,243.05	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			374,243.05	0.00	-100.0%
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)			(374,243.05)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,730,796.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	106,850.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,352.19	0.00	-100.0%
5) TOTAL, REVENUES			1,845,999.04	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,274,698.40	0.00	-100.0%
2) Instruction - Related Services	2000-2999		262,873.18	0.00	-100.0%
3) Pupil Services	3000-3999		115.52	0.00	-100.0%
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		168,219.42	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,705,906.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			140,092.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	374,243.05	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			(374,243.05)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,150.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,150.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,150.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,150.53	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,043,290.78	979,656.00	-6.1%
3) Other State Revenue		8300-8599	190,929.00	190,929.00	0.0%
4) Other Local Revenue		8600-8799	635,111.77	688,106.00	8.3%
5) TOTAL, REVENUES			1,869,331.55	1,858,691.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,171,939.04	2,086,845.00	-3.9%
2) Classified Salaries		2000-2999	1,124,968.07	1,229,871.00	9.3%
3) Employee Benefits		3000-3999	1,223,031.72	1,273,722.00	4.1%
4) Books and Supplies		4000-4999	239,721.84	316,884.00	32.2%
5) Services and Other Operating Expenditures		5000-5999	1,041,999.80	834,342.00	-19.9%
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	4,704.82	4,863.00	3.4%
9) TOTAL, EXPENDITURES			5,806,365.29	5,746,527.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,937,033.74)	(3,887,836.00)	-1.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,633,114.65	3,887,836.00	7.0%
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			3,633,114.65	3,887,836.00	7.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(303,919.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,738.93	10,819.84	-96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,738.93	10,819.84	-96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,738.93	10,819.84	-96.6%
2) Ending Balance, June 30 (E + F1e)			10,819.84	10,819.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,819.84	10,819.84	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,187.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,950.74		
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	815,591.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	311,126.96		
6) Stores		9320	10,819.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,216,676.85		
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	219,825.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	986,031.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,205,857.01		
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)			10,819.84		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	153,122.00	153,122.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	890,168.78	826,534.00	-7.1%
TOTAL, FEDERAL REVENUE			1,043,290.78	979,656.00	-6.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	190,929.00	190,929.00	0.0%
TOTAL, OTHER STATE REVENUE			190,929.00	190,929.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,210.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	237,801.54	258,662.00	8.8%
Interagency Services		8677	219,065.00	219,065.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	176,034.71	210,379.00	19.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			635,111.77	688,106.00	8.3%
TOTAL, REVENUES			1,869,331.55	1,858,691.00	-0.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,559,165.11	1,425,832.00	-8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	508,711.01	535,600.00	5.3%
Other Certificated Salaries		1900	104,062.92	125,413.00	20.5%
TOTAL, CERTIFICATED SALARIES			2,171,939.04	2,086,845.00	-3.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	365,569.60	382,982.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	705,761.32	801,889.00	13.6%
Other Classified Salaries		2900	53,637.15	45,000.00	-16.1%
TOTAL, CLASSIFIED SALARIES			1,124,968.07	1,229,871.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	180,132.36	171,377.00	-4.9%
PERS		3201-3202	116,680.67	132,761.00	13.8%
OASDI/Medicare/Alternative		3301-3302	107,663.48	125,339.00	16.4%
Health and Welfare Benefits		3401-3402	514,475.08	544,880.00	5.9%
Unemployment Insurance		3501-3502	330.36	1,649.00	399.2%
Workers' Compensation		3601-3602	67,661.11	66,188.00	-2.2%
OPEB, Allocated		3701-3702	231,139.60	222,544.00	-3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,949.06	8,984.00	81.5%
TOTAL, EMPLOYEE BENEFITS			1,223,031.72	1,273,722.00	4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	54,051.72	68,910.00	27.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	185,670.12	247,974.00	33.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,721.84	316,884.00	32.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	260,232.05	0.00	-100.0%
Travel and Conferences		5200	16,537.41	26,283.00	58.9%
Dues and Memberships		5300	250.00	2,600.00	940.0%
Insurance		5400-5450	24,705.08	24,543.00	-0.7%
Operations and Housekeeping Services		5500	266,107.80	255,300.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,690.82	64,949.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,689.97	87,593.00	15.7%
Professional/Consulting Services and Operating Expenditures		5800	332,695.26	369,474.00	11.1%
Communications		5900	91.41	3,600.00	3838.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,041,999.80	834,342.00	-19.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,704.82	4,863.00	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,704.82	4,863.00	3.4%
TOTAL, EXPENDITURES			5,806,365.29	5,746,527.00	-1.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,633,114.65	3,887,836.00	7.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,633,114.65	3,887,836.00	7.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,633,114.65	3,887,836.00	7.0%

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	1,043,290.78	979,656.00	-6.1%
3) Other State Revenue		8300-8599	190,929.00	190,929.00	0.0%
4) Other Local Revenue		8600-8799	635,111.77	688,106.00	8.3%
5) TOTAL, REVENUES			1,869,331.55	1,858,691.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,228,796.33	2,042,271.00	-8.4%
2) Instruction - Related Services	2000-2999		2,568,557.68	2,644,825.00	3.0%
3) Pupil Services	3000-3999		54,371.07	82,912.00	52.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		113,157.62	121,402.00	7.3%
7) General Administration	7000-7999		4,704.82	4,863.00	3.4%
8) Plant Services	8000-8999		836,777.77	850,254.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,806,365.29	5,746,527.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,937,033.74)	(3,887,836.00)	-1.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,633,114.65	3,887,836.00	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			3,633,114.65	3,887,836.00	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)			(303,919.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,738.93	10,819.84	-96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,738.93	10,819.84	-96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,738.93	10,819.84	-96.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,819.84	10,819.84	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,417,752.13	1,223,528.00	-13.7%
3) Other State Revenue		8300-8599	7,127,860.20	5,567,393.00	-21.9%
4) Other Local Revenue		8600-8799	35,943.23	31,871.00	-11.3%
5) TOTAL, REVENUES			8,581,555.56	6,822,792.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,562,836.15	3,128,835.00	-12.2%
2) Classified Salaries		2000-2999	1,611,563.20	1,508,505.00	-6.4%
3) Employee Benefits		3000-3999	1,866,803.30	1,555,300.00	-16.7%
4) Books and Supplies		4000-4999	965,662.14	100,857.00	-89.6%
5) Services and Other Operating Expenditures		5000-5999	362,517.22	315,614.00	-12.9%
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	265,309.40	216,680.00	-18.3%
9) TOTAL, EXPENDITURES			8,634,691.41	6,825,791.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,135.85)	(2,999.00)	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,135.85)	(2,999.00)	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,135.85	3,000.00	-94.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,135.85	3,000.00	-94.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,135.85	3,000.00	-94.7%
2) Ending Balance, June 30 (E + F1e)			3,000.00	1.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,000.00	1.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,112,796.88		
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	177,372.14		
4) Due from Grantor Government		9290	360,748.61		
5) Due from Other Funds		9310	63.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,650,981.57		
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	100,722.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,518,208.85		
4) Current Loans		9640			
5) Unearned Revenue		9650	29,050.00		
6) TOTAL, LIABILITIES			1,647,981.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,000.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	529,694.14	198,659.00	-62.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	888,057.99	1,024,869.00	15.4%
TOTAL, FEDERAL REVENUE			1,417,752.13	1,223,528.00	-13.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,527.96	10,561.00	0.3%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,078,248.76	5,516,832.00	-22.1%
All Other State Revenue	All Other	8590	39,083.48	40,000.00	2.3%
TOTAL, OTHER STATE REVENUE			7,127,860.20	5,567,393.00	-21.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	241.63	6,000.00	2383.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	35,701.60	25,871.00	-27.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,943.23	31,871.00	-11.3%
TOTAL, REVENUES			8,581,555.56	6,822,792.00	-20.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,505,500.26	3,004,988.00	-14.3%
Certificated Pupil Support Salaries		1200	0.00	73,093.00	New
Certificated Supervisors' and Administrators' Salaries		1300	57,335.89	50,754.00	-11.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,562,836.15	3,128,835.00	-12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,445,183.98	1,328,956.00	-8.0%
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	166,379.22	179,549.00	7.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,611,563.20	1,508,505.00	-6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	272,637.33	250,206.00	-8.2%
PERS		3201-3202	63,666.93	35,795.00	-43.8%
OASDI/Medicare/Alternative		3301-3302	133,608.04	115,669.00	-13.4%
Health and Welfare Benefits		3401-3402	885,428.77	743,404.00	-16.0%
Unemployment Insurance		3501-3502	347.72	2,299.00	561.2%
Workers' Compensation		3601-3602	104,663.66	93,294.00	-10.9%
OPEB, Allocated		3701-3702	397,801.32	303,627.00	-23.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,649.53	11,006.00	27.2%
TOTAL, EMPLOYEE BENEFITS			1,866,803.30	1,555,300.00	-16.7%
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	611,933.74	92,858.00	-84.8%
Noncapitalized Equipment		4400	26,483.16	0.00	-100.0%
Food		4700	327,245.24	7,999.00	-97.6%
TOTAL, BOOKS AND SUPPLIES			965,662.14	100,857.00	-89.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,627.74	3,500.00	33.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	38,144.62	34,349.00	-10.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,043.12	16,330.00	-29.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	291,203.49	241,575.00	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	7,187.50	0.00	-100.0%
Communications		5900	310.75	19,860.00	6291.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			362,517.22	315,614.00	-12.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	265,309.40	216,680.00	-18.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			265,309.40	216,680.00	-18.3%
TOTAL, EXPENDITURES			8,634,691.41	6,825,791.00	-20.9%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,417,752.13	1,223,528.00	-13.7%
3) Other State Revenue		8300-8599	7,127,860.20	5,567,393.00	-21.9%
4) Other Local Revenue		8600-8799	35,943.23	31,871.00	-11.3%
5) TOTAL REVENUES			8,581,555.56	6,822,792.00	-20.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,571,316.23	5,233,019.00	-20.4%
2) Instruction - Related Services	2000-2999		385,935.49	314,710.00	-18.5%
3) Pupil Services	3000-3999		575,456.74	309,953.00	-46.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		836,673.55	751,429.00	-10.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		265,309.40	216,680.00	-18.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			8,634,691.41	6,825,791.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(53,135.85)	(2,999.00)	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,135.85)	(2,999.00)	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,135.85	3,000.00	-94.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,135.85	3,000.00	-94.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,135.85	3,000.00	-94.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,000.00	1.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,000.00	1.00
Total, Restricted Balance		3,000.00	1.00

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	3,084.36	10,000.00	224.2%
5) TOTAL, REVENUES			3,084.36	10,000.00	224.2%
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	169,426.72	207,881.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	2,218,514.37	3,158,528.00	42.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,387,941.09	3,366,409.00	41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,384,856.73)	(3,356,409.00)	40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,384,856.73	3,356,409.00	40.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,384,856.73	3,356,409.00	40.7%

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

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	100,438.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	515.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	410,025.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			510,979.57		
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	508,313.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,665.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			510,979.57		
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)			0.00		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,084.36	10,000.00	224.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,084.36	10,000.00	224.2%
TOTAL, REVENUES			3,084.36	10,000.00	224.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	169,426.72	207,881.00	22.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			169,426.72	207,881.00	22.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,659,704.14	2,828,631.00	70.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	268,883.28	230,060.00	-14.4%
Professional/Consulting Services and Operating Expenditures		5800	289,926.95	99,837.00	-65.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,218,514.37	3,158,528.00	42.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,387,941.09	3,366,409.00	41.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,384,856.73	3,356,409.00	40.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,384,856.73	3,356,409.00	40.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,384,856.73	3,356,409.00	40.7%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,084.36	10,000.00	224.2%
5) TOTAL, REVENUES			3,084.36	10,000.00	224.2%
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		2,387,941.09	3,366,409.00	41.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,387,941.09	3,366,409.00	41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(2,384,856.73)	(3,356,409.00)	40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,384,856.73	3,356,409.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,384,856.73	3,356,409.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

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

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
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	937,474.96	500,000.00	-46.7%
5) TOTAL, REVENUES			937,474.96	500,000.00	-46.7%
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	634,556.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			634,556.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			302,918.96	500,000.00	65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	47,066,151.74	97,812,992.00	107.8%
2) Other Sources/Uses					
a) Sources		8930-8979	55,596,095.65	60,654,000.00	9.1%
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			8,529,943.91	(37,158,992.00)	-535.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,832,862.87	(36,658,992.00)	-515.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	36,869,988.67	45,702,851.54	24.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			36,869,988.67	45,702,851.54	24.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			36,869,988.67	45,702,851.54	24.0%
2) Ending Balance, June 30 (E + F1e)					
			45,702,851.54	9,043,859.54	-80.2%
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	45,702,851.54	9,043,859.54	-80.2%
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	54,661,560.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	200,561.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,476.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			54,863,597.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,160,746.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,160,746.44		
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)			45,702,851.54		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	937,474.96	500,000.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			937,474.96	500,000.00	-46.7%
TOTAL, REVENUES			937,474.96	500,000.00	-46.7%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	634,556.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			634,556.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			634,556.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	47,066,151.74	97,812,992.00	107.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			47,066,151.74	97,812,992.00	107.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	54,997,539.65	60,000,000.00	9.1%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	598,556.00	654,000.00	9.3%
(c) TOTAL, SOURCES			55,596,095.65	60,654,000.00	9.1%
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)			8,529,943.91	(37,158,992.00)	-535.6%

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	937,474.96	500,000.00	-46.7%
5) TOTAL REVENUES			937,474.96	500,000.00	-46.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	634,556.00	0.00	-100.0%
10) TOTAL EXPENDITURES			634,556.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			302,918.96	500,000.00	65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	47,066,151.74	97,812,992.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	55,596,095.65	60,654,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			8,529,943.91	(37,158,992.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,832,862.87	(36,658,992.00)	-515.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	36,869,988.67	45,702,851.54	24.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			36,869,988.67	45,702,851.54	24.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			36,869,988.67	45,702,851.54	24.0%
2) Ending Balance, June 30 (E + F1e)					
			45,702,851.54	9,043,859.54	-80.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	45,702,851.54	9,043,859.54	-80.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,245,291.92	1,050,000.00	-15.7%
5) TOTAL, REVENUES			1,245,291.92	1,050,000.00	-15.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,844.70	0.00	-100.0%
3) Employee Benefits		3000-3999	8,697.75	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	704,273.75	2,896,120.00	311.2%
6) Capital Outlay		6000-6999	324,406.52	3,871,263.00	1093.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,059,222.72	6,767,383.00	538.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,069.20	(5,717,383.00)	-3172.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,893.78	24,751.00	-29.1%
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			(34,893.78)	(24,751.00)	-29.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			151,175.42	(5,742,134.00)	-3898.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,757,680.18	5,908,855.60	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,757,680.18	5,908,855.60	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,757,680.18	5,908,855.60	2.6%
2) Ending Balance, June 30 (E + F1e)			5,908,855.60	166,721.60	-97.2%
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			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	5,908,855.60	166,721.60	-97.2%
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	6,444,495.20		
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	20,613.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,465,108.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	489,422.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	66,830.63		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			556,252.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,908,855.60		

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	82,165.66	50,000.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,163,126.26	1,000,000.00	-14.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,245,291.92	1,050,000.00	-15.7%
TOTAL, REVENUES			1,245,291.92	1,050,000.00	-15.7%

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	16,221.77	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,554.89	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	3,068.04	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,844.70	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,433.47	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,583.62	0.00	-100.0%
Health and Welfare Benefits		3401-3402	2,906.02	0.00	-100.0%
Unemployment Insurance		3501-3502	10.36	0.00	-100.0%
Workers' Compensation		3601-3602	437.91	0.00	-100.0%
OPEB, Allocated		3701-3702	1,305.60	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20.77	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			8,697.75	0.00	-100.0%
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	161.19	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	501,028.33	2,225,000.00	344.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,021.15	582,125.00	2226.5%
Professional/Consulting Services and Operating Expenditures		5800	178,063.08	88,995.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			704,273.75	2,896,120.00	311.2%
CAPITAL OUTLAY					
Land		6100	82,485.52	2,974,227.00	3505.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	241,921.00	897,036.00	270.8%
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			324,406.52	3,871,263.00	1093.3%
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			1,059,222.72	6,767,383.00	538.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,893.78	24,751.00	-29.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,893.78	24,751.00	-29.1%
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)			(34,893.78)	(24,751.00)	-29.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,245,291.92	1,050,000.00	-15.7%
5) TOTAL, REVENUES			1,245,291.92	1,050,000.00	-15.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,059,222.72	6,767,383.00	538.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,059,222.72	6,767,383.00	538.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			186,069.20	(5,717,383.00)	-3172.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,893.78	24,751.00	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			(34,893.78)	(24,751.00)	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)			151,175.42	(5,742,134.00)	-3898.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,757,680.18	5,908,855.60	2.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,757,680.18	5,908,855.60	2.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,757,680.18	5,908,855.60	2.6%
2) Ending Balance, June 30 (E + F1e)					
			5,908,855.60	166,721.60	-97.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	5,908,855.60	166,721.60	-97.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,963,812.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	207,936.23	100,000.00	-51.9%
5) TOTAL, REVENUES			15,171,748.23	100,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	693,001.92	0.00	-100.0%
3) Employee Benefits		3000-3999	274,856.83	0.00	-100.0%
4) Books and Supplies		4000-4999	208,996.30	2,901,776.00	1288.4%
5) Services and Other Operating Expenditures		5000-5999	1,876,900.62	2,049,224.00	9.2%
6) Capital Outlay		6000-6999	60,675,995.85	119,090,454.00	96.3%
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			63,729,751.52	124,041,454.00	94.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,558,003.29)	(123,941,454.00)	155.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,681,295.01	94,642,183.00	111.8%
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			44,681,295.01	94,642,183.00	111.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,876,708.28)	(29,299,271.00)	655.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20,285,506.36	16,408,798.08	-19.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			20,285,506.36	16,408,798.08	-19.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			20,285,506.36	16,408,798.08	-19.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	16,408,798.08	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(12,890,472.92)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,841,120.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,619.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,192,147.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,060,886.92		
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	5,896,024.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,756,064.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,652,088.84		
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)			16,408,798.08		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	14,963,812.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,963,812.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	66,209.23	100,000.00	51.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	141,727.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			207,936.23	100,000.00	-51.9%
TOTAL, REVENUES			15,171,748.23	100,000.00	-99.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	525,516.82	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	61,687.66	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	105,797.44	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			693,001.92	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,286.62	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	50,407.83	0.00	-100.0%
Health and Welfare Benefits		3401-3402	91,178.28	0.00	-100.0%
Unemployment Insurance		3501-3502	407.37	0.00	-100.0%
Workers' Compensation		3601-3602	13,892.00	0.00	-100.0%
OPEB, Allocated		3701-3702	40,967.25	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	717.48	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			274,856.83	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	142,204.22	2,901,776.00	1940.6%
Noncapitalized Equipment		4400	66,792.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			208,996.30	2,901,776.00	1288.4%

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	5,114.49	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,585.44	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,354,844.97	711,110.00	-47.5%
Professional/Consulting Services and Operating Expenditures		5800	477,355.72	1,338,114.00	180.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,876,900.62	2,049,224.00	9.2%
CAPITAL OUTLAY					
Land		6100	483,275.20	3,716,492.00	669.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,062,675.87	115,290,328.00	98.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,130,044.78	83,634.00	-96.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,675,995.85	119,090,454.00	96.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			63,729,751.52	124,041,454.00	94.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	44,681,295.01	94,642,183.00	111.8%
(a) TOTAL, INTERFUND TRANSFERS IN			44,681,295.01	94,642,183.00	111.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,681,295.01	94,642,183.00	111.8%

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	14,963,812.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	207,936.23	100,000.00	-51.9%
5) TOTAL, REVENUES			15,171,748.23	100,000.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		63,729,751.52	124,041,454.00	94.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			63,729,751.52	124,041,454.00	94.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,558,003.29)	(123,941,454.00)	155.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,681,295.01	94,642,183.00	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			44,681,295.01	94,642,183.00	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)			(3,876,708.28)	(29,299,271.00)	655.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,285,506.36	16,408,798.08	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,285,506.36	16,408,798.08	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,285,506.36	16,408,798.08	-19.1%
2) Ending Balance, June 30 (E + F1e)			16,408,798.08	(12,890,472.92)	-178.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,408,798.08	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(12,890,472.92)	New

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

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,082.10	38,000.00	-53.7%
5) TOTAL, REVENUES			82,082.10	38,000.00	-53.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,503.19	0.00	-100.0%
3) Employee Benefits		3000-3999	24,244.84	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,250.53	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			99,998.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,916.46)	38,000.00	-312.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	185,600.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(185,600.00)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,916.46)	(147,600.00)	723.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,198,753.06	7,180,836.60	-0.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,198,753.06	7,180,836.60	-0.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,198,753.06	7,180,836.60	-0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	7,180,836.60	7,033,236.60	-2.1%
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	6,891,064.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,086.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	291,336.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			7,203,486.53		
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	8,219.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,430.36		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			22,649.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,180,836.60		

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	82,082.10	38,000.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,082.10	38,000.00	-53.7%
TOTAL, REVENUES			82,082.10	38,000.00	-53.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	46,272.37	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	4,071.46	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	13,159.36	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,503.19	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,075.89	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,681.43	0.00	-100.0%
Health and Welfare Benefits		3401-3402	7,689.76	0.00	-100.0%
Unemployment Insurance		3501-3502	(13.16)	0.00	-100.0%
Workers' Compensation		3601-3602	1,282.12	0.00	-100.0%
OPEB, Allocated		3701-3702	3,454.82	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	73.98	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			24,244.84	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	472.03	0.00	-100.0%
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	11,778.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,250.53	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			99,998.56	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	185,600.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	185,600.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(185,600.00)	New

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,082.10	38,000.00	-53.7%
5) TOTAL, REVENUES			82,082.10	38,000.00	-53.7%
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		99,998.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,998.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,916.46)	38,000.00	-312.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	185,600.00	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	(185,600.00)	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)			(17,916.46)	(147,600.00)	723.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,198,753.06	7,180,836.60	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,198,753.06	7,180,836.60	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,198,753.06	7,180,836.60	-0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,180,836.60	7,033,236.60	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	497,241.48	369,816.00	-25.6%
4) Other Local Revenue		8600-8799	38,859,679.15	29,931,349.00	-23.0%
5) TOTAL, REVENUES			39,356,920.63	30,301,165.00	-23.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	34,932,802.52	35,359,034.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,932,802.52	35,359,034.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,424,118.11	(5,057,869.00)	-214.3%
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	99,522.52	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,522.52	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,523,640.63	(5,057,869.00)	-211.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,430,994.76	29,954,635.39	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,430,994.76	29,954,635.39	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,430,994.76	29,954,635.39	17.8%
2) Ending Balance, June 30 (E + F1e)			29,954,635.39	24,896,766.39	-16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,954,635.39	24,896,766.39	-16.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,877,315.58		
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	77,319.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,680.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,957,315.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,680.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,680.34		
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)			29,954,635.39		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	497,241.48	369,816.00	-25.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			497,241.48	369,816.00	-25.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	36,086,928.40	25,681,081.00	-28.8%
Unsecured Roll		8612	2,319,106.15	3,777,438.00	62.9%
Prior Years' Taxes		8613	13,890.85	14,834.00	6.8%
Supplemental Taxes		8614	200,987.72	236,415.00	17.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	238,766.03	221,581.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,859,679.15	29,931,349.00	-23.0%
TOTAL, REVENUES			39,356,920.63	30,301,165.00	-23.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	13,470.00	10,785.00	-19.9%
Debt Service - Interest		7438	14,207,448.54	14,473,837.00	1.9%
Other Debt Service - Principal		7439	20,711,883.98	20,874,412.00	0.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,932,802.52	35,359,034.00	1.2%
TOTAL, EXPENDITURES			34,932,802.52	35,359,034.00	1.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	99,522.52	0.00	-100.0%
(c) TOTAL, SOURCES			99,522.52	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			99,522.52	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	497,241.48	369,816.00	-25.6%
4) Other Local Revenue		8600-8799	38,859,679.15	29,931,349.00	-23.0%
5) TOTAL, REVENUES			39,356,920.63	30,301,165.00	-23.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	34,932,802.52	35,359,034.00	1.2%
10) TOTAL, EXPENDITURES			34,932,802.52	35,359,034.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,424,118.11	(5,057,869.00)	-214.3%
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	99,522.52	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,522.52	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,523,640.63	(5,057,869.00)	-211.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	25,430,994.76	29,954,635.39	17.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			25,430,994.76	29,954,635.39	17.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			25,430,994.76	29,954,635.39	17.8%
2) Ending Balance, June 30 (E + F1e)					
			29,954,635.39	24,896,766.39	-16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	29,954,635.39	24,896,766.39	-16.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	(3,504.71)	0.00	-100.0%
5) TOTAL REVENUES			(3,494.86)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,494.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,494.86	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,494.86	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22.27		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22.27		
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)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	9.85	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9.85	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	(3.12)	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	4,837.23	0.00	-100.0%
Supplemental Taxes		8614	(15,602.84)	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	7,264.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,504.71)	0.00	-100.0%
TOTAL REVENUES			(3,494.86)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,494.86	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,494.86	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,494.86	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	(3,504.71)	0.00	-100.0%
5) TOTAL, REVENUES			(3,494.86)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,494.86)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,494.86	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			3,494.86	0.00	0.0%

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

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
	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	35,666,950.41	40,602,455.00	13.8%
3) Other State Revenue		8300-8599	2,725,098.27	2,805,932.00	3.0%
4) Other Local Revenue		8600-8799	1,648,429.35	1,867,263.00	13.3%
5) TOTAL, REVENUES			40,040,478.03	45,275,650.00	13.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	468.00	0.00	-100.0%
2) Classified Salaries		2000-2999	11,169,327.88	11,221,810.00	0.5%
3) Employee Benefits		3000-3999	7,008,795.57	7,414,452.00	5.8%
4) Books and Supplies		4000-4999	19,525,912.19	22,391,079.00	14.7%
5) Services and Other Operating Expenses		5000-5999	2,817,755.57	2,912,642.00	3.4%
6) Depreciation		6000-6999	462,954.26	371,921.00	-19.7%
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	1,284,321.04	1,441,231.00	12.2%
9) TOTAL, EXPENSES			42,269,534.51	45,753,135.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,229,056.48)	(477,485.00)	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,229,056.48)	(477,485.00)	-61.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,583,275.57	10,354,219.09	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,583,275.57	10,354,219.09	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,583,275.57	10,354,219.09	-10.6%
2) Ending Net Position, June 30 (E + F1e)			10,354,219.09	9,876,734.09	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,354,219.09	9,876,734.09	-4.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	627,263.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,769,066.78		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,494,983.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,420,276.72		
6) Stores		9320	709,125.10		
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	7,192,848.48		
g) Accumulated Depreciation - Equipment		9445	(4,676,738.96)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			19,536,824.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,828,876.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,353,729.54		
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			9,182,605.81		
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)			10,354,219.09		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	35,666,950.41	40,602,455.00	13.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,666,950.41	40,602,455.00	13.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,725,098.27	2,805,932.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,725,098.27	2,805,932.00	3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	814,121.23	939,079.00	15.3%
Interest		8660	355,683.03	410,585.00	15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	478,625.09	517,599.00	8.1%
TOTAL, OTHER LOCAL REVENUE			1,648,429.35	1,867,263.00	13.3%
TOTAL, REVENUES			40,040,478.03	45,275,650.00	13.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	468.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			468.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,596,805.21	9,588,244.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	576,720.38	660,386.00	14.5%
Clerical, Technical and Office Salaries		2400	411,558.21	439,442.00	6.8%
Other Classified Salaries		2900	584,244.08	533,738.00	-8.6%
TOTAL, CLASSIFIED SALARIES			11,169,327.88	11,221,810.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,308.21	0.00	-100.0%
PERS		3201-3202	972,107.39	1,077,248.00	10.8%
OASDI/Medicare/Alternative		3301-3302	708,723.08	779,895.00	10.0%
Health and Welfare Benefits		3401-3402	3,485,634.67	3,723,899.00	6.8%
Unemployment Insurance		3501-3502	1,539.29	5,590.00	263.2%
Workers' Compensation		3601-3602	226,438.24	225,114.00	-0.6%
OPEB, Allocated		3701-3702	1,566,010.01	1,520,921.00	-2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,034.68	81,785.00	73.9%
TOTAL, EMPLOYEE BENEFITS			7,008,795.57	7,414,452.00	5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,121,457.70	2,235,992.00	5.4%
Noncapitalized Equipment		4400	99,009.32	511,557.00	416.7%
Food		4700	17,305,445.17	19,643,530.00	13.5%
TOTAL, BOOKS AND SUPPLIES			19,525,912.19	22,391,079.00	14.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	7,400.00	0.00	-100.0%
Travel and Conferences		5200	21,836.49	20,700.00	-5.2%
Dues and Memberships		5300	51,487.69	55,000.00	6.8%
Insurance		5400-5450	82,638.92	82,892.00	0.3%
Operations and Housekeeping Services		5500	454,269.00	549,500.00	21.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,762,379.15	1,823,550.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	337,926.68	291,000.00	-13.9%
Professional/Consulting Services and Operating Expenditures		5800	93,791.81	75,000.00	-20.0%
Communications		5900	6,025.83	15,000.00	148.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,817,755.57	2,912,642.00	3.4%
DEPRECIATION					
Depreciation Expense		6900	462,954.26	371,921.00	-19.7%
TOTAL, DEPRECIATION			462,954.26	371,921.00	-19.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,284,321.04	1,441,231.00	12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,284,321.04	1,441,231.00	12.2%
TOTAL, EXPENSES			42,269,534.51	45,753,135.00	8.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,666,950.41	40,602,455.00	13.8%
3) Other State Revenue		8300-8599	2,725,098.27	2,805,932.00	3.0%
4) Other Local Revenue		8600-8799	1,648,429.35	1,867,263.00	13.3%
5) TOTAL, REVENUES			40,040,478.03	45,275,650.00	13.1%
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		39,949,063.05	43,280,442.00	8.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		185,092.51	199,541.00	7.8%
7) General Administration	7000-7999		1,284,321.04	1,441,231.00	12.2%
8) Plant Services	8000-8999		851,057.91	831,921.00	-2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			42,269,534.51	45,753,135.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,229,056.48)	(477,485.00)	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,229,056.48)	(477,485.00)	-61.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,583,275.57	10,354,219.09	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,583,275.57	10,354,219.09	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,583,275.57	10,354,219.09	-10.6%
2) Ending Net Position, June 30 (E + F1e)			10,354,219.09	9,876,734.09	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,354,219.09	9,876,734.09	-4.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	10,354,219.09	9,876,734.09
Total, Restricted Net Position		10,354,219.09	9,876,734.09

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	128,172,097.90	135,923,099.00	6.0%
5) TOTAL, REVENUES			128,172,097.90	135,923,099.00	6.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,157,103.90	1,404,421.00	21.4%
3) Employee Benefits		3000-3999	498,543.53	628,754.00	26.1%
4) Books and Supplies		4000-4999	100,451.03	167,073.00	66.3%
5) Services and Other Operating Expenses		5000-5999	129,202,034.00	131,524,902.00	1.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			130,958,132.46	133,725,150.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,786,034.56)	2,197,949.00	-178.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,252,177.00	1,000,000.00	-95.3%
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			(21,252,177.00)	(1,000,000.00)	-95.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,038,211.56)	1,197,949.00	-105.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,435,204.05	12,396,992.49	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,435,204.05	12,396,992.49	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,435,204.05	12,396,992.49	-66.0%
2) Ending Net Position, June 30 (E + F1e)			12,396,992.49	13,594,941.49	9.7%
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	12,396,992.49	13,594,941.49	9.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,884,661.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	506,848.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,777,099.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	762,601.76		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			71,931,211.99		
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	59,421,787.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	112,432.27		
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			59,534,219.50		
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)			12,396,992.49		

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	869,610.99	721,385.00	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	121,977,160.04	112,115,106.00	-8.1%
All Other Fees and Contracts		8689	4,259,221.66	4,545,959.00	6.7%
Other Local Revenue					
All Other Local Revenue		8699	1,066,105.21	18,540,649.00	1639.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,172,097.90	135,923,099.00	6.0%
TOTAL, REVENUES			128,172,097.90	135,923,099.00	6.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	17,020.85	12,056.00	-29.2%
Classified Supervisors' and Administrators' Salaries		2300	488,294.07	499,784.00	2.4%
Clerical, Technical and Office Salaries		2400	647,775.93	889,058.00	37.2%
Other Classified Salaries		2900	4,013.05	3,523.00	-12.2%
TOTAL, CLASSIFIED SALARIES			1,157,103.90	1,404,421.00	21.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	122,539.22	148,436.00	21.1%
OASDI/Medicare/Alternative		3301-3302	81,700.80	101,550.00	24.3%
Health and Welfare Benefits		3401-3402	184,860.43	241,103.00	30.4%
Unemployment Insurance		3501-3502	612.58	705.00	15.1%
Workers' Compensation		3601-3602	22,969.33	28,231.00	22.9%
OPEB, Allocated		3701-3702	83,054.35	98,475.00	18.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,806.82	10,254.00	265.3%
TOTAL, EMPLOYEE BENEFITS			498,543.53	628,754.00	26.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,451.03	167,073.00	66.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100,451.03	167,073.00	66.3%

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	27,373.50	34,395.00	25.7%
Dues and Memberships		5300	1,011.00	1,000.00	-1.1%
Insurance		5400-5450	1,303,877.58	1,320,393.00	1.3%
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 - Interfund		5750	127,992.40	159,410.00	24.5%
Professional/Consulting Services and Operating Expenditures		5800	127,692,546.52	129,944,122.00	1.8%
Communications		5900	49,233.00	65,582.00	33.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			129,202,034.00	131,524,902.00	1.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			130,958,132.46	133,725,150.00	2.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	21,252,177.00	1,000,000.00	-95.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,252,177.00	1,000,000.00	-95.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,252,177.00)	(1,000,000.00)	-95.3%

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	128,172,097.90	135,923,099.00	6.0%
5) TOTAL, REVENUES			128,172,097.90	135,923,099.00	6.0%
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		130,958,132.46	133,725,150.00	2.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			130,958,132.46	133,725,150.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,786,034.56)	2,197,949.00	-178.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,252,177.00	1,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,252,177.00)	(1,000,000.00)	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)			(24,038,211.56)	1,197,949.00	-105.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,435,204.05	12,396,992.49	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,435,204.05	12,396,992.49	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,435,204.05	12,396,992.49	-66.0%
2) Ending Net Position, June 30 (E + F1e)			12,396,992.49	13,594,941.49	9.7%
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	12,396,992.49	13,594,941.49	9.7%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,688,793.36	4,481,469.00	165.4%
5) TOTAL REVENUES			1,688,793.36	4,481,469.00	165.4%
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	10,433.95	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			10,433.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,678,359.41	4,481,469.00	167.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,252,177.00	2,500,000.00	-88.2%
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			21,252,177.00	2,500,000.00	-88.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,930,536.41	6,981,469.00	-69.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	22,930,536.41	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	22,930,536.41	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	22,930,536.41	New
2) Ending Net Position, June 30 (E + F1e)			22,930,536.41	29,912,005.41	30.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	22,930,536.41	22,930,536.41	0.0%
c) Unrestricted Net Position		9790	0.00	6,981,469.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	22,930,536.41		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			22,930,536.41		
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)			22,930,536.41		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,688,793.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	4,481,469.00	New
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,688,793.36	4,481,469.00	165.4%
TOTAL, REVENUES			1,688,793.36	4,481,469.00	165.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,433.95	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,433.95	0.00	-100.0%
TOTAL, EXPENSES			10,433.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	21,252,177.00	2,500,000.00	-88.2%
(a) TOTAL, INTERFUND TRANSFERS IN			21,252,177.00	2,500,000.00	-88.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,252,177.00	2,500,000.00	-88.2%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,688,793.36	4,481,469.00	165.4%
5) TOTAL, REVENUES			1,688,793.36	4,481,469.00	165.4%
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		10,433.95	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,433.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,678,359.41	4,481,469.00	167.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,252,177.00	2,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,252,177.00	2,500,000.00	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)			22,930,536.41	6,981,469.00	-69.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	22,930,536.41	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	22,930,536.41	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	22,930,536.41	New
2) Ending Net Position, June 30 (E + F1e)			22,930,536.41	29,912,005.41	30.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	22,930,536.41	22,930,536.41	0.0%
c) Unrestricted Net Position		9790	0.00	6,981,469.00	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	22,930,536.41	22,930,536.41
Total, Restricted Net Position		<u>22,930,536.41</u>	<u>22,930,536.41</u>

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)	66,055.26	65,549.91	66,055.26	65,826.00	65,826.00	65,826.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	66,055.26	65,549.91	66,055.26	65,826.00	65,826.00	65,826.00
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	7.39	7.39	7.39	16.59	16.59	16.59
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)	7.39	7.39	7.39	16.59	16.59	16.59
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	66,062.65	65,557.30	66,062.65	65,842.59	65,842.59	65,842.59
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)	154.57	154.57	154.57	134.76	134.76	134.76
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 B2a through B2e)	154.57	154.57	154.57	134.76	134.76	134.76
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	154.57	154.57	154.57	134.76	134.76	134.76
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)	262.26	259.49	262.26			
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)	262.26	259.49	262.26	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	55,295,022.08		55,295,022.08	170,212.00		55,465,234.08
Work in Progress	104,287,594.82		104,287,594.82	68,272,149.25	80,310,951.94	92,248,792.13
Total capital assets not being depreciated	159,582,616.90	0.00	159,582,616.90	68,442,361.25	80,310,951.94	147,714,026.21
Capital assets being depreciated:						
Land Improvements	57,571,061.80		57,571,061.80	4,097,648.37		61,668,710.17
Buildings	719,307,708.92		719,307,708.92	76,043,091.57	2,435,327.41	792,915,473.08
Equipment	29,821,202.63		29,821,202.63	782,203.49	2,874,748.87	27,728,657.25
Total capital assets being depreciated	806,699,973.35	0.00	806,699,973.35	80,922,943.43	5,310,076.28	882,312,840.50
Accumulated Depreciation for:						
Land Improvements	(25,592,145.01)		(25,592,145.01)	(2,681,845.22)		(28,273,990.23)
Buildings	(243,660,233.74)		(243,660,233.74)	(19,735,523.21)	(2,435,327.41)	(260,960,429.54)
Equipment	(20,050,686.25)		(20,050,686.25)	(1,752,946.30)	(2,874,749.87)	(18,928,882.68)
Total accumulated depreciation	(289,303,065.00)	0.00	(289,303,065.00)	(24,170,314.73)	(5,310,077.28)	(308,163,302.45)
Total capital assets being depreciated, net	517,396,908.35	0.00	517,396,908.35	56,752,628.70	(1.00)	574,149,538.05
Governmental activity capital assets, net	676,979,525.25	0.00	676,979,525.25	125,194,989.95	80,310,950.94	721,863,564.26
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	6,432,610.49		6,432,610.49	748,323.80		7,180,934.29
Total capital assets being depreciated	6,432,610.49	0.00	6,432,610.49	748,323.80	0.00	7,180,934.29
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(4,213,785.52)		(4,213,785.52)	(461,252.17)		(4,675,037.69)
Total accumulated depreciation	(4,213,785.52)	0.00	(4,213,785.52)	(461,252.17)	0.00	(4,675,037.69)
Total capital assets being depreciated, net	2,218,824.97	0.00	2,218,824.97	287,071.63	0.00	2,505,896.60
Business-type activity capital assets, net	2,218,824.97	0.00	2,218,824.97	287,071.63	0.00	2,505,896.60

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

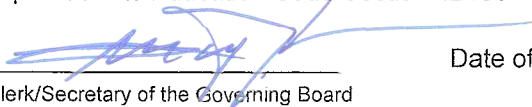
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

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)	57.68%
	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	\$404,965,938.24
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$404,965,938.24
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.60%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 10, 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:

Rick Martin
Name
Deputy Superintendent
Title
559-265-3000
Telephone
rmartin@fcoe.k12.ca.us
E-mail Address

Jacque Canfield
Name
Executive Officer, Fiscal Svcs
Title
559-457-3907
Telephone
jacque.canfield@fresnounified
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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	305,347,605.82	301	3,664,877.24	303	301,682,728.58	305	8,474,719.90		307	293,208,008.68	309
2000 - Classified Salaries	93,296,674.13	311	1,528,222.20	313	91,768,451.93	315	6,098,901.97		317	85,669,549.96	319
3000 - Employee Benefits (Excluding 3800)	144,276,528.73	321	27,530,804.81	323	116,745,723.92	325	4,512,296.81		327	112,233,427.11	329
4000 - Books, Supplies Equip Replace. (6500)	38,115,796.57	331	2,174,136.45	333	35,941,660.12	335	5,190,264.03		337	30,751,396.09	339
5000 - Services... & 7300 - Indirect Costs	59,275,450.76	341	3,225,569.73	343	56,049,881.03	345	11,134,749.47		347	44,915,131.56	349
TOTAL					602,188,445.58	365			TOTAL	566,777,513.40	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			57.68%
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)	57.68%
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)	566,777,513.40
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	376,243,009.00		376,243,009.00	54,997,539.65	20,711,883.98	410,528,664.67	20,874,412.00
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	227,002.20	0.80	227,003.00		227,003.00	0.00	0.00
Other General Long-Term Debt	32,098,288.71	3,163,748.29	35,262,037.00	7,211,434.00	8,096,999.00	34,376,472.00	15,665,368.00
Net OPEB Obligation	286,863,803.00	(21,224,513.00)	265,639,290.00	66,210,639.00	50,363,001.00	281,486,928.00	40,410,347.00
Compensated Absences Payable	2,632,097.20	(57,669.20)	2,574,428.00	51,003.00		2,625,431.00	
Governmental activities long-term liabilities	698,064,200.11	(18,118,433.11)	679,945,767.00	128,470,615.65	79,398,886.98	729,017,495.67	76,950,127.00
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)	399,421,015.93		399,421,015.93			404,965,938.24
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	68,764.49		68,764.49			66,324.91
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)	66,062.65		66,062.65	65,842.59		65,842.59
2. Total Charter Schools ADA (Form A, Line C4)	262.26		262.26	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			66,324.91			65,842.59
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)	665,801.77		665,801.77	665,802.00		665,802.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	225,773.98		225,773.98	225,774.00		225,774.00
4. Secured Roll Taxes (Object 8041)	47,792,805.95		47,792,805.95	47,822,507.00		47,822,507.00
5. Unsecured Roll Taxes (Object 8042)	2,614,767.69		2,614,767.69	2,614,768.00		2,614,768.00
6. Prior Years' Taxes (Object 8043)	47,719.37		47,719.37	56,452.00		56,452.00
7. Supplemental Taxes (Object 8044)	615,123.98		615,123.98	575,766.00		575,766.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,491,861.44)		(9,491,861.44)	(9,542,589.00)		(9,542,589.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	8,732.87		8,732.87	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	3,180.00		3,180.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	3,511,523.31		3,511,523.31	665,674.00		665,674.00
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)	(2,165,042.93)		(2,165,042.93)	(2,260,003.00)		(2,260,003.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,825,344.55	0.00	43,825,344.55	40,827,331.00	0.00	40,827,331.00
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)	43,825,344.55	0.00	43,825,344.55	40,827,331.00	0.00	40,827,331.00

	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)			5,553,471.76			6,744,316.00
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)			5,553,471.76			6,744,316.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	427,999,029.00		427,999,029.00	489,583,237.00		489,583,237.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(269,911.00)		(269,911.00)	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)	427,729,118.00	0.00	427,729,118.00	489,583,237.00	0.00	489,583,237.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	642,289,080.26		642,289,080.26	695,560,019.00		695,560,019.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	881,202.14		881,202.14	770,000.00		770,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			399,421,015.93			404,965,938.24
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9645			0.9927
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			404,965,938.24			401,085,064.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			43,825,344.55			40,827,331.00
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)			7,958,989.20			7,901,110.80
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			366,694,065.45			367,002,049.61
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			366,694,065.45			367,002,049.61
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])			563,994.60			451,976.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,389,339.15			41,279,307.30
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)			366,130,070.85			366,550,073.31
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,389,339.15			
b. State Subventions (Line D8)			366,130,070.85			
c. Less: Excluded Appropriations (Line C23)			5,553,471.76			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			404,965,938.24			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2013-14 Actual			2014-15 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			404,965,938.24			401,085,064.61
12. Appropriations Subject to the Limit (Line D9d)			404,965,938.24			

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

Kim Kelstrom
Gann Contact Person

559-457-3552
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 17,664,657.04
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 500,404,004.59

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.53%

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. 0.00
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. 169,831.00

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)	15,049,333.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,716,866.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	134,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,478,909.75
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)	3,833.95
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)	169,831.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,213,112.76
9. Carry-Forward Adjustment (Part IV, Line F)	(772,511.14)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,440,601.62

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	381,013,866.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	83,274,138.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	42,448,088.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,836,117.05
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	999,736.65
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,915,446.03
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,565,874.62
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)	605,620.56
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)	197,264.75
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	67,745,162.59
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)	104,776.46
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)	169,831.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,541,428.42
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,369,382.01
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	40,514,859.21
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)	651,301,592.74

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)

3.72%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

3.60%

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>24,213,112.76</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,607,947.27)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(3,276,438.41)</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 (3.17%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.17%) times Part III, Line B18); zero if positive	<u>(2,317,533.41)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,317,533.41)</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>3.36%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,158,766.71) is applied to the current year calculation and the remainder (\$-1,158,766.70) is deferred to one or more future years:	<u>3.54%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-772,511.14) is applied to the current year calculation and the remainder (\$-1,545,022.27) is deferred to one or more future years:	<u>3.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(772,511.14)</u>

Approved indirect cost rate: 3.17%
Highest rate used in any program: 3.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	35,956,208.76	1,139,811.81	3.17%
01	3025	53,463.83	1,694.80	3.17%
01	3060	356,295.16	10,502.06	2.95%
01	3061	106,481.70	2,582.97	2.43%
01	3180	266,919.45	8,461.35	3.17%
01	3181	2,153,757.94	68,274.13	3.17%
01	3310	12,467,909.28	395,232.72	3.17%
01	3315	385,062.26	5,681.77	1.48%
01	3320	546,850.23	17,330.14	3.17%
01	3327	774,679.65	24,557.35	3.17%
01	3345	3,985.65	126.35	3.17%
01	3385	88,727.42	2,812.66	3.17%
01	3550	767,646.16	24,334.00	3.17%
01	4035	5,914,733.94	187,497.06	3.17%
01	4124	1,032,437.04	32,728.25	3.17%
01	4203	1,720,449.27	34,408.99	2.00%
01	4510	50,784.58	1,609.87	3.17%
01	5370	1,261,600.84	39,992.73	3.17%
01	5810	935,749.30	25,419.53	2.72%
01	6010	3,428,413.86	108,680.72	3.17%
01	6286	68,876.10	2,178.28	3.16%
01	6385	48,328.94	1,532.01	3.17%
01	6500	69,127,839.37	2,191,409.28	3.17%
01	6510	1,214,947.10	38,513.82	3.17%
01	6512	2,343,154.65	74,278.01	3.17%
01	6513	24,984.01	791.99	3.17%
01	6515	18,799.67	595.95	3.17%
01	6520	432,186.46	13,643.54	3.16%
01	6530	3,330.33	105.57	3.17%
01	7090	1,817,735.24	54,532.06	3.00%
01	7091	508,422.64	15,253.91	3.00%
01	7220	529,377.60	16,781.27	3.17%
01	7370	48,463.70	1,536.30	3.17%
01	7400	10,416,305.66	222,826.11	2.14%
01	7405	9,981,330.61	316,408.18	3.17%
01	9010	6,057,116.48	140,295.62	2.32%
11	3555	148,417.18	4,704.82	3.17%
12	5025	860,771.54	27,286.45	3.17%
12	5320	575,126.44	18,231.51	3.17%
12	6052	37,882.60	1,200.88	3.17%
12	6105	6,895,601.43	218,590.56	3.17%
61	5310	40,514,859.21	1,284,321.04	3.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
-------------	-----------------	---	---	----------------------

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		0.00	0.00
2. State Lottery Revenue	8560	9,143,228.37		2,219,275.97	11,362,504.34
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,143,228.37	0.00	2,219,275.97	11,362,504.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,448,757.90			6,448,757.90
2. Classified Salaries	2000-2999	112,418.63			112,418.63
3. Employee Benefits	3000-3999	2,017,122.39			2,017,122.39
4. Books and Supplies	4000-4999	462,505.40		2,219,275.97	2,681,781.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	102,424.05			102,424.05
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)		9,143,228.37	0.00	2,219,275.97	11,362,504.34
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
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	651,103,142.88
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	73,158,059.78
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	999,736.65
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,743,769.30
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	664,823.00
5. Interfund Transfers Out	All	9300	7600-7629	5,010,852.56
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,080,383.07
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)				17,499,564.58
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		2,229,056.48
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)				562,674,575.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				562,674,575.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		65,809.40
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		65,809.40
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,550.06
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.)	509,358,321.89	7,740.39
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)	509,358,321.89	7,740.39
B. Required effort (Line A.2 times 90%)	458,422,489.70	6,966.35
C. Current year expenditures (Line I.G and Line II.D)	562,674,575.00	8,550.06
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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	658,226.80	1,932,969.30	0.00	8,210,364.92	65,658,259.11	0.00	5,990,335.49
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten					96.16		
1110 Regular Education, K-12	1.26	26.50		93.25	4,194.07		10,000.00
3100 Alternative Schools					3.92		
3200 Continuation Schools				2.60	37.14		
3300 Independent Study Centers				2.00	9.50		
3400 Opportunity Schools							
3550 Community Day Schools				1.00	21.48		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult	0.75			0.25	66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual		0.50					
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	7.00			53.71	407.06		1,250.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational				0.75			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services				0.80	14.33		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					14.00		
-- Cafeteria (Funds 13 & 61)					117.95		
C. Total Allocation Factors	9.01	27.00	0.00	154.36	4,982.21	0.00	11,250.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	5,547,874.55	1,267,248.51	6,815,123.06	300,606.16	7,115,729.22	
1110	Regular Education, K-12	396,009,755.32	67,545,630.68	463,555,386.00	20,446,821.52	484,002,207.52	
3100	Alternative Schools	62,525.27	51,659.88	114,185.15	5,036.56	119,221.71	
3200	Continuation Schools	3,565,702.63	627,744.29	4,193,446.92	184,967.46	4,378,414.38	
3300	Independent Study Centers	4,541,689.75	231,575.58	4,773,265.33	210,542.49	4,983,807.82	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	2,065,166.38	336,264.78	2,401,431.16	105,923.99	2,507,355.15	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	688,191.39	0.00	688,191.39	30,355.22	718,546.61	
4110	Regular Education, Adult	803,598.07	945,779.62	1,749,377.69	77,162.76	1,826,540.45	
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	(8.86)	0.00	(8.86)	(0.39)	(9.25)	
4760	Bilingual	6,574,859.55	35,795.73	6,610,655.28	291,587.35	6,902,242.63	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	99,234,955.07	9,398,255.50	108,633,210.57	4,791,668.77	113,424,879.34	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	7,308,097.22	39,892.29	7,347,989.51	324,110.20	7,672,099.71	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	726,045.62	0.00	726,045.62	32,024.92	758,070.54	
8500	Child Care and Development Services	690,943.15	231,400.26	922,343.41	40,683.36	963,026.77	
Other Costs							
----	Food Services					2,146,876.96	
----	Enterprise					1,915,446.03	
----	Facilities Acquisition & Construction					2,119,251.77	
----	Other Outgo					6,887,516.22	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,738,908.49	1,738,908.49	2,477,346.05	4,216,254.54	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,554,335.26)	(1,554,335.26)	
----	Total General Fund and Charter Schools Funds Expenditures	527,819,395.11	82,450,155.61	610,269,550.72	27,764,501.16	13,069,090.98	
						651,103,142.86	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	4,319,861.89	1,152,904.85	35,824.06	0.00	10,614.01	0.00	0.00			28,669.74	0.00	5,547,874.55
1110	Regular Education, K-12	288,855,073.94	24,225,990.03	14,017,849.91	33,260,189.88	15,273,251.88	2,342,632.07	12,555,863.18			5,478,904.43	0.00	396,009,755.32
3100	Alternative Schools	0.00	61,126.20	0.00	0.00	0.00	0.00	0.00			1,399.07	0.00	62,525.27
3200	Continuation Schools	2,392,338.49	3,343.34	55,540.84	842,542.98	271,936.98	0.00	0.00			0.00	0.00	3,565,702.63
3300	Independent Study Centers	3,532,914.83	112,564.43	60,713.73	366,026.55	360,859.80	0.00	0.00			0.00	108,610.41	4,541,689.75
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,332,607.93	2,923.12	8,178.13	546,312.28	175,144.92	0.00	0.00			0.00	0.00	2,065,166.38
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	75,330.22	258,951.94	0.00	0.00	353,909.23	0.00	0.00			0.00	0.00	688,191.39
4110	Regular Education, Adult	743,082.91	14,550.58	0.00	45,964.58	0.00	0.00	0.00			0.00	0.00	803,598.07
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	(8.86)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	(8.86)
4760	Bilingual	3,355,421.89	757,572.60	1,231,661.35	0.00	1,230,203.71	0.00	0.00			0.00	0.00	6,574,859.55
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	75,957,498.48	4,237,503.71	397,896.81	495,467.03	10,460,137.23	7,387,948.45	0.00			298,503.36	0.00	99,234,955.07
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	6,600,879.19	304,861.19	47,323.08	250,923.98	103,136.95	0.00	972.81	0.00	0.00	0.02	0.00	7,308,097.22
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		726,045.62	0.00	0.00	0.00	726,045.62
8500	Child Care and Development Services	83,068.80	5.06	(23.27)	0.00	334,201.53	0.00		273,691.03	0.00	0.00	0.00	690,943.15
Total Direct Charged Costs		387,248,069.71	31,132,297.05	15,854,964.64	35,807,427.28	28,573,396.24	9,730,580.52	12,556,835.99	999,736.65	0.00	5,807,476.62	108,610.41	527,819,395.11

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	1,267,248.51	0.00	1,267,248.51
1110	Regular Education, K-12	6,949,164.27	55,271,723.75	5,324,742.66	67,545,630.68
3100	Alternative Schools	0.00	51,659.88	0.00	51,659.88
3200	Continuation Schools	138,293.27	489,451.02	0.00	627,744.29
3300	Independent Study Centers	106,379.44	125,196.14	0.00	231,575.58
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	53,189.72	283,075.06	0.00	336,264.78
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	68,088.78	877,690.84	0.00	945,779.62
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	35,795.73	0.00	0.00	35,795.73
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,368,205.74	5,364,456.93	665,592.83	9,398,255.50
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	39,892.29	0.00	0.00	39,892.29
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.	42,551.77	188,848.49	0.00	231,400.26
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	184,499.57	0.00	184,499.57
--	Cafeteria (Funds 13 and 61)		1,554,408.92		1,554,408.92
Total Allocated Support Costs		10,801,561.01	65,658,259.11	5,990,335.49	82,450,155.61

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

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)	6,565,874.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	134,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	15,704,830.59
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,914,131.22
5	Total Central Administration Costs in General Fund and Charter Schools Funds	29,318,836.43
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	527,819,395.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	82,450,155.61
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	610,269,550.72
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,541,428.42
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,369,382.01
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	40,514,859.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	54,425,669.64
D. Total Direct Charged and Allocated Costs (B3 + C5)		664,695,220.36
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.41%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	2,146,876.96				2,146,876.96
Enterprise (Objects 1000-5999, 6400, and 6500)		1,915,446.03			1,915,446.03
Facilities Acquisition & Construction (Objects 1000-6500)			2,119,251.77		2,119,251.77
Other Outgo (Objects 1000-7999)				6,887,516.22	6,887,516.22
Total Other Costs	2,146,876.96	1,915,446.03	2,119,251.77	6,887,516.22	13,069,090.98

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,741,023.70	0.00	0.00	819,678.50	2,372,279.24	14,873,792.32	24,503,278.22		44,310,051.98
2000-2999	Classified Salaries	1,129,343.71	0.00	0.00	228,421.58	763,879.10	9,084,163.74	6,213,594.06		17,419,402.19
3000-3999	Employee Benefits	1,003,793.23	0.00	0.00	471,626.05	1,382,835.32	11,586,290.08	11,455,049.66		25,909,594.34
4000-4999	Books and Supplies	58,836.08	0.00	0.00	23,461.47	69,854.51	310,597.32	205,324.48		668,073.86
5000-5999	Services and Other Operating Expenditures	7,701,836.68	0.00	0.00	80,720.55	75,710.76	2,239,199.50	830,365.21		10,927,832.70
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,634,833.40	0.00	0.00	1,623,908.15	4,664,558.93	38,104,042.96	43,207,611.63	0.00	99,234,955.07
7310	Transfers of Indirect Costs	2,265,687.29	0.00	0.00	61,590.34	23,930.25	24,662.92	408,876.26		2,784,747.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,398,255.52	0.00	0.00	0.00	0.00	0.00	0.00		9,398,255.52
	Total Indirect Costs and PCR Allocations	11,663,942.81	0.00	0.00	61,590.34	23,930.25	24,662.92	408,876.26	0.00	12,183,002.58
	TOTAL COSTS	23,298,776.21	0.00	0.00	1,685,498.49	4,688,489.18	38,128,705.88	43,616,487.89	0.00	111,417,957.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	65,335.83	0.00	0.00	0.00	632,555.63	449.10	11,912.30		644,917.03
2000-2999	Classified Salaries	41,904.80	0.00	0.00	21,381.16	368,595.15	4,436,798.46	2,643,091.54		7,535,202.14
3000-3999	Employee Benefits	0.00	0.00	0.00	19,945.31	573,018.95	3,786,108.93	1,245,441.31		5,666,419.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	66,147.25	7,165.99	101,979.62		175,292.86
5000-5999	Services and Other Operating Expenditures	483.40	0.00	0.00	156.44	11,808.40	244,968.95	21,434.93		278,852.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	107,724.03	0.00	0.00	41,482.91	1,652,125.38	8,475,491.43	4,023,859.70	0.00	14,300,683.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	23,138.26	24,557.35	395,232.72		442,928.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	23,138.26	24,557.35	395,232.72	0.00	442,928.33
	TOTAL BEFORE OBJECT 8980	107,724.03	0.00	0.00	41,482.91	1,675,263.64	8,500,048.78	4,419,092.42	0.00	14,743,611.78
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									14,743,611.78

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,741,023.70	0.00	0.00	819,678.50	1,739,723.61	14,873,343.22	24,491,365.92		43,665,134.95
2000-2999	Classified Salaries	1,064,007.88	0.00	0.00	207,040.42	395,283.95	4,647,365.28	3,570,502.52		9,684,200.05
3000-3999	Employee Benefits	961,888.43	0.00	0.00	451,680.74	809,816.37	7,810,181.15	10,209,608.35		20,243,175.04
4000-4999	Books and Supplies	58,836.08	0.00	0.00	23,461.47	3,707.26	303,431.33	103,344.86		492,781.00
5000-5999	Services and Other Operating Expenditures	7,701,353.28	0.00	0.00	80,584.11	63,902.36	1,994,230.55	808,930.28		10,648,980.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	11,527,109.37	0.00	0.00	1,582,425.24	3,012,433.55	29,628,551.53	39,183,751.93	0.00	84,934,271.62
7350	Transfers of Indirect Costs - Interfund	2,265,687.29	0.00	0.00	61,590.34	791.99	105.57	13,643.54		2,341,818.73
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations										
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	9,398,255.52	0.00	0.00	81,590.34	791.99	105.57	13,643.54	0.00	9,398,255.52
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	410,117.76	0.00	94,585.87	0.00		504,703.63
2000-2999	Classified Salaries	209,981.82	0.00	0.00	46,373.37	0.00	0.00	756.51		257,111.70
3000-3999	Employee Benefits	105,557.56	0.00	0.00	131,745.50	0.00	30,489.17	1,010,420.55		1,278,212.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,876.30	0.00		38,876.30
5000-5999	Services and Other Operating Expenditures	7,186,737.68	0.00	0.00	32,202.03	0.00	2,394.31	97,182.07		7,318,516.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	7,502,277.06	0.00	0.00	620,438.66	0.00	166,345.65	1,108,359.13	0.00	9,397,420.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	19,667.91	0.00	0.00	0.00		19,667.91
Total Indirect Costs										
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980										
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)	7,502,277.06	0.00	0.00	640,106.57	0.00	166,345.65	1,108,359.13	0.00	9,417,088.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	19,667.91	0.00	0.00	0.00		19,667.91
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	19,667.91	0.00	0.00	0.00		19,667.91
TOTAL COSTS										
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999)										
TOTAL COSTS										
37,371,779.27										
46,788,867.68										

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	90,682,277.00	41,622,225.00
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	90,682,277.00	41,622,225.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	7,345.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	7,345.00	

SELPA: Fresno Unified (BQ)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno Unified (BQ)

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2013-14 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	111,417,957.65		
2. Less: Expenditures paid from federal sources	14,743,611.78		
3. Expenditures paid from state and local sources	96,674,345.87	90,682,277.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	96,674,345.87	90,682,277.00	5,992,068.87
4. Special education unduplicated pupil count	7,274	7,345	
5. Per capita state and local expenditures (A3/A4)	13,290.40	12,346.12	944.28

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

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

SELPA: Fresno Unified (BQ)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	46,788,867.68	41,622,225.00	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>46,788,867.68</u>	<u>41,622,225.00</u>	<u>5,166,642.68</u>
b. Per capita local expenditures (B1a/A4)	<u>6,432.34</u>	<u>5,666.74</u>	<u>765.60</u>

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

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

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

Kim Kelstrom
Contact Name

559-457-3552
Telephone Number

Director Fiscal Services
Title

kim.kelstrom@fresnounified.org
E-mail Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,274
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,165,895.00	0.00	0.00	1,273,847.00	2,324,126.00	16,392,878.00	26,457,475.00		48,614,221.00
2000-2999	Classified Salaries	1,158,656.00	0.00	0.00	229,974.00	675,873.00	9,179,729.00	5,643,618.00		16,887,850.00
3000-3999	Employee Benefits	1,212,867.00	0.00	0.00	558,015.00	1,355,996.00	12,642,103.00	12,350,705.00		28,119,686.00
4000-4999	Books and Supplies	56,647.00	0.00	0.00	27,382.00	62,116.00	382,970.00	177,449.00		706,564.00
5000-5999	Services and Other Operating Expenditures	7,321,544.00	0.00	0.00	79,503.00	22,469.00	3,503,127.00	563,179.00		11,489,822.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,915,609.00	0.00	0.00	2,168,721.00	4,440,580.00	42,100,807.00	45,192,426.00	0.00	105,818,143.00
7310	Transfers of Indirect Costs	2,545,357.00	0.00	0.00	62,433.00	30,668.00	25,382.00	422,671.00		3,086,511.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,545,357.00	0.00	0.00	62,433.00	30,668.00	25,382.00	422,671.00	0.00	3,086,511.00
	TOTAL COSTS	14,460,966.00	0.00	0.00	2,231,154.00	4,471,248.00	42,126,189.00	45,615,097.00	0.00	108,904,654.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,165,895.00	0.00	0.00	1,273,847.00	1,698,268.00	16,317,238.00	26,453,784.00		47,909,032.00
2000-2999	Classified Salaries	1,089,540.00	0.00	0.00	209,026.00	300,654.00	4,476,113.00	3,170,902.00		9,246,235.00
3000-3999	Employee Benefits	1,171,143.00	0.00	0.00	541,592.00	866,430.00	8,862,781.00	10,980,952.00		22,422,898.00
4000-4999	Books and Supplies	56,647.00	0.00	0.00	27,382.00	4,880.00	373,380.00	131,449.00		593,738.00
5000-5999	Services and Other Operating Expenditures	7,321,033.00	0.00	0.00	79,350.00	15,057.00	3,467,561.00	535,639.00		11,418,640.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,804,258.00	0.00	0.00	2,131,197.00	2,885,289.00	33,497,073.00	41,272,726.00	0.00	91,590,543.00
7310	Transfers of Indirect Costs	2,545,357.00	0.00	0.00	62,433.00	0.00	0.00	14,159.00		2,621,949.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,545,357.00	0.00	0.00	62,433.00	0.00	0.00	14,159.00	0.00	2,621,949.00
	TOTAL BEFORE OBJECT 8980	14,349,615.00	0.00	0.00	2,193,630.00	2,885,289.00	33,497,073.00	41,286,885.00	0.00	94,212,492.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									94,212,492.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	409,994.00	81,685.00	728,867.00	1,175,795.00		2,396,341.00
2000-2999	Classified Salaries	216,170.00	0.00	0.00	57,306.00	0.00	0.00	9,700.00		283,176.00
3000-3999	Employee Benefits	112,387.00	0.00	0.00	149,187.00	26,444.00	231,975.00	1,391,732.00		1,911,725.00
4000-4999	Books and Supplies	1,500.00	0.00	0.00	0.00	0.00	12,604.00	0.00		14,104.00
5000-5999	Services and Other Operating Expenditures	6,973,450.00	0.00	0.00	5,548.00	604.00	7,043.00	8,772.00		6,995,417.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,303,507.00	0.00	0.00	622,035.00	108,733.00	980,489.00	2,585,999.00	0.00	11,600,763.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	20,403.00	0.00	0.00	0.00		20,403.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	20,403.00	0.00	0.00	0.00	0.00	20,403.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	7,303,507.00	0.00	0.00	642,438.00	108,733.00	980,489.00	2,585,999.00	0.00	11,621,166.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									39,214,492.00
	TOTAL COSTS									50,835,658.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									7,274
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,741,023.70	0.00	0.00	819,678.50	2,372,279.24	14,873,792.32	24,503,278.22		44,310,051.98
2000-2999	Classified Salaries	1,129,343.71	0.00	0.00	228,421.58	763,879.10	9,084,163.74	6,213,594.06		17,419,402.19
3000-3999	Employee Benefits	1,003,793.23	0.00	0.00	471,626.05	1,382,835.32	11,596,290.08	11,455,049.66		25,909,594.34
4000-4999	Books and Supplies	58,836.08	0.00	0.00	23,461.47	69,854.51	310,597.32	205,324.48		668,073.86
5000-5999	Services and Other Operating Expenditures	7,701,836.68	0.00	0.00	80,720.55	75,710.76	2,239,199.50	830,365.21		10,927,832.70
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,634,833.40	0.00	0.00	1,623,908.15	4,664,558.93	38,104,042.96	43,207,611.63	0.00	99,234,955.07
7310	Transfers of Indirect Costs	2,265,687.29	0.00	0.00	61,590.34	23,930.25	24,662.92	408,876.26		2,784,747.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,398,255.52								9,398,255.52
	Total Indirect Costs	2,265,687.29	0.00	0.00	61,590.34	23,930.25	24,662.92	408,876.26	0.00	2,784,747.06
	TOTAL COSTS	13,900,520.69	0.00	0.00	1,685,498.49	4,688,489.18	38,128,705.88	43,616,487.89	0.00	102,019,702.13
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	632,555.63	449.10	11,912.30		644,917.03
2000-2999	Classified Salaries	65,335.83	0.00	0.00	21,381.16	368,595.15	4,436,798.46	2,643,091.54		7,535,202.14
3000-3999	Employee Benefits	41,904.80	0.00	0.00	19,945.31	573,018.95	3,786,108.93	1,245,441.31		5,666,419.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	66,147.25	7,165.99	101,979.62		175,292.86
5000-5999	Services and Other Operating Expenditures	483.40	0.00	0.00	156.44	11,808.40	244,968.95	21,434.93		278,852.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	107,724.03	0.00	0.00	41,482.91	1,652,125.38	8,475,491.43	4,023,859.70	0.00	14,300,683.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	23,138.26	24,557.35	395,232.72		442,928.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	23,138.26	24,557.35	395,232.72	0.00	442,928.33
	TOTAL BEFORE OBJECT 8980	107,724.03	0.00	0.00	41,482.91	1,675,263.64	8,500,048.78	4,419,092.42	0.00	14,743,611.78
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									14,743,611.78

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,741,023.70	0.00	0.00	819,678.50	1,739,723.61	14,873,343.22	24,491,365.92		43,665,134.95
2000-2999	Classified Salaries	1,064,007.88	0.00	0.00	207,040.42	395,283.95	4,647,365.28	3,570,502.52		9,884,200.05
3000-3999	Employee Benefits	961,888.43	0.00	0.00	451,680.74	809,816.37	7,810,181.15	10,209,608.35		20,243,175.04
4000-4999	Books and Supplies	58,836.08	0.00	0.00	23,461.47	3,707.26	303,431.33	103,344.86		492,781.00
5000-5999	Services and Other Operating Expenditures	7,701,353.28	0.00	0.00	80,564.11	63,902.36	1,994,230.55	808,930.28		10,648,980.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,527,109.37	0.00	0.00	1,582,425.24	3,012,433.55	29,628,551.53	39,183,751.93	0.00	84,934,271.62
7310	Transfers of Indirect Costs	2,265,687.29	0.00	0.00	61,590.34	791.99	105.57	13,643.54		2,341,818.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	9,398,255.52								9,398,255.52
	Total Indirect Costs	2,265,687.29	0.00	0.00	61,590.34	791.99	105.57	13,643.54	0.00	2,341,818.73
	TOTAL BEFORE OBJECT 8980	13,792,796.66	0.00	0.00	1,644,015.58	3,013,225.54	29,628,657.10	39,197,395.47	0.00	87,276,090.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									87,276,090.35
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	410,117.76	0.00	94,585.87	0.00		504,703.63
2000-2999	Classified Salaries	209,981.82	0.00	0.00	46,373.37	0.00	0.00	756.51		257,111.70
3000-3999	Employee Benefits	105,557.56	0.00	0.00	131,745.50	0.00	30,489.17	1,010,420.55		1,278,212.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,876.30	0.00		38,876.30
5000-5999	Services and Other Operating Expenditures	7,186,737.68	0.00	0.00	32,202.03	0.00	2,394.31	97,182.07		7,318,516.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,502,277.06	0.00	0.00	620,438.66	0.00	166,345.65	1,108,359.13	0.00	9,397,420.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	19,667.91	0.00	0.00	0.00		19,667.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	19,667.91	0.00	0.00	0.00	0.00	19,667.91
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	7,502,277.06	0.00	0.00	640,106.57	0.00	166,345.65	1,108,359.13	0.00	9,417,088.41
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									37,371,779.27
	TOTAL COSTS									46,788,867.68

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

SELPA: Fresno Unified (BQ)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno Unified (BQ)

SECTION 2

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	108,904,654.00		
2. Less: Expenditures paid from federal sources	14,692,162.00		
3. Expenditures paid from state and local sources	94,212,492.00	87,276,090.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	94,212,492.00	87,276,090.35	6,936,401.65
4. Special education unduplicated pupil count	7,274	7,274	
5. Per capita state and local expenditures (A3/A4)	12,951.95	11,998.36	953.59

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

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

SELPA: Fresno Unified (BQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	50,835,658.00	46,788,867.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	50,835,658.00	46,788,867.68	4,046,790.32
b. Per capita local expenditures (B1a/A4)	6,988.68	6,432.34	556.34

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

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

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

Kim Kelstrom
Contact Name

559-457-3552
Telephone Number

Director Fiscal Services
Title

kim.kelstrom@fresnounified.org
E-mail Address

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,481,561.94)	0.00	(1,554,335.26)				
Other Sources/Uses Detail					409,136.83	4,636,609.51		
Fund Reconciliation							12,827,083.82	11,259,475.34
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	374,243.05		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	75,689.97	0.00	4,704.82	0.00				
Other Sources/Uses Detail					3,633,114.65	0.00		
Fund Reconciliation							311,126.96	986,031.12
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	291,203.49	0.00	265,309.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							63.94	1,519,208.85
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	268,883.28	0.00						
Other Sources/Uses Detail					2,384,856.73	0.00		
Fund Reconciliation							410,025.38	2,665.74
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	47,066,151.74		
Fund Reconciliation							1,476.07	9,160,746.44
25 CAPITAL FACILITIES FUND								
Expenditure Detail	25,021.15	0.00						
Other Sources/Uses Detail					0.00	34,893.78		
Fund Reconciliation							0.00	66,830.63
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,354,844.97	0.00						
Other Sources/Uses Detail					44,681,295.01	0.00		
Fund Reconciliation							18,192,147.67	9,756,064.38
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							291,336.41	14,430.36
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,680.34	2,680.34
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,494.86	0.00		
Fund Reconciliation							0.00	22.27
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	337,926.68	0.00	1,284,321.04	0.00				
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							1,420,276.72	7,353,729.54

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	127,992.40	0.00						
Other Sources/Uses Detail					0.00	21,252,177.00		
Fund Reconciliation							6,777,099.97	112,432.27
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					21,252,177.00			
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	2,481,561.94	(2,481,561.94)	1,554,335.26	(1,554,335.26)	73,364,075.08	73,364,075.08	40,233,317.28	40,233,317.28

FRESNO UNIFIED SCHOOL DISTRICT

2013/14

YEAR-END

BUDGET REVISION

**FRESNO UNFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
YEAR END BUDGET SUMMARY**

DESCRIPTION	2013/14 ADOPTED BUDGET UNRESTRICTED	9/2/2014 2013/14 CURRENT BUDGET UNRESTRICTED	9/10/2014 2013/14 BUDGET REVISION #4 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#4	DIFFERENCE BETWEEN ADOPTED AND BR#4
Revenues					
Revenue Limit Sources	\$ 354,681,787	\$ 352,554,798	\$ 364,657,892	\$ 12,103,094	\$ 9,976,105
Federal Revenues	201,138	201,138	201,138	\$ -	\$ -
Other State Revenues	75,204,461	112,599,482	112,599,482	\$ -	\$ 37,395,021
Other Local Revenues	4,472,903	6,075,570	6,075,570	\$ -	\$ 1,602,667
Total Revenues	\$434,560,289	\$471,430,988	\$ 483,534,082	\$ 12,103,094	\$ 48,973,793
Expenditures					
Certificated Salaries	\$ 208,006,314	\$ 216,217,793	\$ 220,269,000	\$ 4,051,207	\$ 12,262,686
Classified Salaries	51,196,016	68,003,519	59,511,664	\$ (8,491,855)	\$ 8,315,648
Employee Benefits	99,089,654	108,703,793	103,649,716	\$ (5,054,077)	\$ 4,560,062
Book and Supplies	11,211,165	20,515,646	16,453,221	\$ (4,062,425)	\$ 5,242,056
Services & Operating	34,329,559	42,805,483	44,039,093	\$ 1,233,610	\$ 9,709,534
Capital Outlay	8,180,397	10,174,067	10,012,567	\$ (161,500)	\$ 1,832,170
Other Outgo	664,823	664,823	1,643,085	\$ 978,262	\$ 978,262
Direct/Indirect Costs	(7,900,837)	(7,083,397)	(7,083,397)	\$ -	\$ 817,440
Total Expenditures	\$ 404,777,091	\$ 460,001,727	\$ 448,494,949	\$ (11,506,778)	\$ 43,717,858
Other Sources/(Uses)					
Transfers In	\$ 24,751	\$ 24,751	\$ 24,751	\$ -	\$ -
Transfers Out	(3,417,145)	(5,667,145)	(5,667,145)	\$ -	\$ (2,250,000)
Other Sources				\$ -	\$ -
Other Uses		(15,282,019)		\$ 15,282,019	\$ -
Restricted Contribution	\$ (50,814,150)	\$ (25,405,091)	\$ (56,554,884)	\$ (31,149,793)	\$ (5,740,734)
Total Sources/(Uses)	\$ (54,206,544)	\$ (46,329,504)	\$ (62,197,278)	\$ (15,867,774)	\$ (5,740,734)
Net Increase/Decrease in Fund Balance	\$ (24,423,346)	\$ (34,900,243)	\$ (27,158,145)	\$ 7,742,098	\$ (2,734,799)
Beginning Fund Balance - Adopted	\$ 72,928,312	\$ 70,937,334	\$ 70,937,334	\$ -	\$ (1,990,978)
Beginning Balance	\$ 72,928,312	\$ 70,937,334	\$ 70,937,334	\$ -	\$ (1,990,978)
Ending Fund Balance	\$ 48,504,966	\$ 36,037,091	\$ 43,779,189	\$ 7,742,098	\$ (4,725,777)

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
YEAR END BUDGET SUMMARY**

DESCRIPTION	2013/14 ADOPTED BUDGET RESTRICTED	9/2/2014 2013/14 CURRENT BUDGET RESTRICTED	9/10/2014 2013/14 BUDGET REVISION #4 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#4	DIFFERENCE BETWEEN ADOPTED AND BR#4
Revenues					
Revenue Limit Sources	\$ 12,103,094	\$ 12,103,094	\$ -	\$ (12,103,094)	\$ (12,103,094)
Federal Revenues	81,179,458	81,560,447	81,560,447	-	380,989
Other State Revenues	81,394,179	74,575,917	74,575,917	-	(6,818,262)
Other Local Revenues	7,962,229	10,801,869	10,801,869	-	2,839,640
Total Revenues	\$ 182,638,960	\$ 179,041,327	\$ 166,938,233	\$ (12,103,094)	\$ (15,700,727)
Expenditures					
Certificated Salaries	\$ 91,834,056	\$ 81,232,217	\$ 85,078,606	\$ 3,846,389	\$ (6,755,450)
Classified Salaries	38,734,778	22,566,898	33,785,011	11,218,113	(4,949,767)
Employee Benefits	48,463,138	39,711,175	43,786,990	4,075,815	(4,676,148)
Book and Supplies	25,403,601	35,322,368	34,103,118	(1,219,250)	8,699,517
Services & Operating	28,493,239	25,895,699	24,662,089	(1,233,610)	(3,831,150)
Capital Outlay	501,731	566,700	728,200	161,500	226,469
Other Outgo	1,352,613	1,352,613	1,352,613	-	-
Direct/Indirect Costs	6,367,499	5,532,053	5,532,053	-	(835,446)
Total Expenditures	\$ 241,150,655	\$ 212,179,723	\$ 229,028,680	\$ 16,848,957	\$ (12,121,975)
Other Sources/(Uses)					
Transfers In	3,356,409	-	-	-	(3,356,409)
Transfers Out	(3,356,409)	-	-	-	3,356,409
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	50,814,150	25,405,091	56,554,884	31,149,793	5,740,734
Total Sources/(Uses)	\$ 50,814,150	\$ 25,405,091	\$ 56,554,884	\$ 31,149,793	\$ 5,740,734
Net Increase/Decrease in Fund Balance	\$ (7,697,545)	\$ (7,733,305)	\$ (5,535,563)	\$ 2,197,742	\$ 2,161,982
Beginning Fund Balance - Adopted	\$ 7,697,547	\$ 7,733,307	\$ 7,733,307	\$ -	\$ 35,760
Beginning Balance	\$ 7,697,547	\$ 7,733,307	\$ 7,733,307	\$ -	\$ 35,760
Ending Fund Balance	\$ 2	\$ 2	\$ 2,197,744	\$ -	\$ 2,197,742

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: **Sunset Charter School**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	825,127	959,843	946,748	(13,095)
2000	Classified Salaries	162,809	162,809	129,874	(32,935)
3000	Employee Benefits	345,148	389,464	348,765	(40,699)
4000	Books and Supplies	40,687	40,687	63,859	23,172
5000	Services and Ot Operating	179,926	179,926	216,661	36,735
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	374,243	374,243
	TOTAL BEFORE INDIRECT	1,553,697	1,732,729	2,080,150	347,421
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	1,553,697	1,732,729	2,080,150	347,421
REVENUES:					
	REVENUE LIMIT SOURCES	1,233,684	1,317,122	1,730,796	413,674
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	237,915	237,915	106,851	(131,064)
	LOCAL REVENUES	0	0	8,352	8,352
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,471,599	1,555,037	1,845,999	290,962
	Beginning Fund Balance	102,494	234,151	234,151	0
	Change to Fund Balance	(82,098)	(177,692)	(234,151)	0
	Ending Fund Balance	20,396	56,459	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 10, 2014

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,152,109	1,993,770	2,171,940	178,170
2000	Classified Salaries	1,202,090	1,172,007	1,124,968	(47,039)
3000	Employee Benefits	1,365,668	1,362,582	1,223,032	(139,550)
4000	Books and Supplies	311,240	331,619	239,722	(91,897)
5000	Services and Ot Operating	808,853	805,298	1,042,000	236,702
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	5,839,960	5,665,276	5,801,662	136,386
7300	INDIRECT COSTS	5,554	4,673	4,705	32
	TOTAL APPROPRIATIONS	5,845,514	5,669,949	5,806,367	136,418
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,133,906	1,062,905	1,062,905	0
	STATE REVENUES	239,615	190,929	190,929	0
	LOCAL REVENUES	852,498	852,498	852,498	0
	OTHER SOURCES	3,417,145	3,417,145	3,417,145	0
	TOTAL REVENUES	5,643,164	5,523,477	5,523,477	0
	Beginning Fund Balance	574,909	314,739	314,739	0
	Change to Fund Balance	(202,350)	(146,472)	(282,890)	0
	Ending Fund Balance	372,559	168,267	31,849	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,133,079	3,133,079	3,562,837	429,758
2000	Classified Salaries	1,506,459	1,506,459	1,611,564	105,105
3000	Employee Benefits	1,556,299	1,556,299	1,866,804	310,505
4000	Books and Supplies	108,430	1,586,627	965,663	(620,964)
5000	Services and Ot Operating	357,551	485,725	362,518	(123,207)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	6,661,818	8,268,189	8,369,386	101,197
7300	INDIRECT COSTS	211,179	258,418	265,310	6,892
	TOTAL APPROPRIATIONS	6,872,997	8,526,607	8,634,696	108,089
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,224,145	1,231,756	1,417,753	185,997
	STATE REVENUES	5,608,070	7,241,715	7,241,715	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	6,832,215	8,473,471	8,659,468	185,997
	Beginning Fund Balance	40,782	53,136	53,136	0
	Change to Fund Balance	(40,782)	(53,136)	24,772	77,908
	Ending Fund Balance	0	0	77,908	77,908

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Measure K - Series G

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	27,000	27,000	18,000	(9,000)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	13,093,265	13,093,265	18,092,003	4,998,738
	TOTAL BEFORE INDIRECT	13,120,265	13,120,265	18,110,003	4,989,738
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	13,120,265	13,120,265	18,110,003	4,989,738
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	100,000	100,000	188,885	88,885
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	100,000	100,000	188,885	88,885
	Beginning Fund Balance	13,020,265	17,921,118	17,921,118	0
	Change to Fund Balance	(13,020,265)	(13,020,265)	(17,921,118)	0
	Ending Fund Balance	0	4,900,853	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Measure Q - Series C

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	598,556	598,556
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	12,047,380	12,047,380
	TOTAL BEFORE INDIRECT	0	0	12,645,936	12,645,936
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	12,645,936	12,645,936
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	614,886	614,886
	OTHER SOURCES	0	0	55,596,095	55,596,095
	TOTAL REVENUES	0	0	56,210,981	56,210,981
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	43,565,045	0
	Ending Fund Balance	0	0	43,565,045	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 10, 2014

FUND: Special Reserve for Capital Outlay

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	63,504	63,504
3000	Employee Benefits	0	0	24,245	24,245
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	12,251	12,251
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	0	0	100,000	100,000
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	100,000	100,000
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	38,000	38,000	38,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	38,000	38,000	38,000	0
	Beginning Fund Balance	6,974,834	7,198,753	7,198,753	0
	Change to Fund Balance	38,000	38,000	(62,000)	0
	Ending Fund Balance	7,012,834	7,236,753	7,136,753	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Measure A - Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	13,924,089	13,924,089	14,879,580	955,491
	TOTAL BEFORE INDIRECT	13,924,089	13,924,089	14,879,580	955,491
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	13,924,089	13,924,089	14,879,580	955,491
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	120,924	120,924	120,924	0
	LOCAL REVENUES	13,803,165	13,803,165	13,803,165	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	13,924,089	13,924,089	13,924,089	0
	Beginning Fund Balance	15,303,747	12,487,768	12,487,768	0
	Change to Fund Balance	0	0	(955,491)	0
	Ending Fund Balance	15,303,747	12,487,768	11,532,277	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Measure Q - Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	4,288,005	4,288,005	10,064,949	5,776,944
	TOTAL BEFORE INDIRECT	4,288,005	4,288,005	10,064,949	5,776,944
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	4,288,005	4,288,005	10,064,949	5,776,944
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	32,373	32,373	32,373	0
	LOCAL REVENUES	4,258,214	4,258,214	4,258,214	0
	OTHER SOURCES	2,418	2,418	2,418	0
	TOTAL REVENUES	4,293,005	4,293,005	4,293,005	0
	Beginning Fund Balance	4,844,528	8,596,873	12,487,768	0
	Change to Fund Balance	5,000	5,000	(5,771,944)	0
	Ending Fund Balance	4,849,528	8,601,873	6,715,824	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 10, 2014

FUND: Health Self Insurance Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	406,125	406,125	360,925	(45,200)
3000	Employee Benefits	216,632	216,632	161,923	(54,709)
4000	Books and Supplies	139,000	139,000	37,900	(101,100)
5000	Services and Ot Operating	111,933,805	111,933,805	117,737,264	5,803,459
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	20,252,176	21,252,177	1,000,001
	TOTAL BEFORE INDIRECT	112,695,562	132,947,738	139,550,189	6,602,451
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	112,695,562	132,947,738	139,550,189	6,602,451
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	112,639,646	112,639,646	112,639,646	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	112,639,646	112,639,646	112,639,646	0
	Beginning Fund Balance	41,424,397	40,842,547	40,842,547	0
	Change to Fund Balance	(55,916)	(20,308,092)	(26,910,543)	0
	Ending Fund Balance	41,368,481	20,534,455	13,932,004	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 10, 2014

FUND: Worker's Compensation Self Insurance Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	417,948	417,948	431,466	13,518
3000	Employee Benefits	196,034	196,034	182,408	(13,626)
4000	Books and Supplies	8,000	8,000	795	(7,205)
5000	Services and Ot Operating	6,454,601	6,454,601	8,106,348	1,651,747
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	7,076,583	7,076,583	8,721,017	1,644,434
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	7,076,583	7,076,583	8,721,017	1,644,434
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	8,651,303	8,651,303	8,651,303	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,651,303	8,651,303	8,651,303	0
	Beginning Fund Balance	(11,709,329)	(14,042,271)	(14,042,271)	0
	Change to Fund Balance	1,574,720	1,574,720	(69,714)	0
	Ending Fund Balance	(10,134,609)	(12,467,551)	(14,111,985)	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Defined Benefits Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	590,000	590,000	840,260	250,260
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	590,000	590,000	840,260	250,260
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	590,000	590,000	840,260	250,260
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	945,413	945,413	945,413	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	945,413	945,413	945,413	0
	Beginning Fund Balance	8,887,979	8,849,362	8,849,362	0
	Change to Fund Balance	355,413	355,413	105,153	0
	Ending Fund Balance	9,243,392	9,204,775	8,954,515	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 10, 2014

FUND: Retiree Benefit Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	10,434	10,434
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	0	0	10,434	10,434
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	10,434	10,434
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	1,688,794	1,688,794
	OTHER SOURCES	0	0	21,252,177	21,252,177
	TOTAL REVENUES	0	0	22,940,971	22,940,971
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	22,930,537	0
	Ending Fund Balance	0	0	22,930,537	0

FRESNO UNIFIED SCHOOL DISTRICT

2014/15

GANN LIMIT

**BEFORE THE BOARD OF EDUCATION
OF THE FRESNO UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 14-04
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION)
OF THE 2014/15 GANN AMENDMENT)**

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for the public agencies, including school districts; and,

WHEREAS, the Fresno Unified School District must establish a revised Gann Limit for the 2013/14 fiscal year and a projected Gann Limit for the 2014/15 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Governing Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2013/14 and 2014/15 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board does hereby declare that the appropriations in the Budget for the 2013/14 and 2014/15 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of the resolution along with the appropriate attachments to interested citizens of the district.

THIS FOREGOING RESOLUTION was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 10th day of September, 2014 by the following vote:

AYES: _____ **(SEAL)**

NOES: _____

ABSENT: _____

CERTIFIED AS A TRUE COPY:

Lindsay Cal Johnson, Clerk
Board of Education

Date

	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)	399,421,015.93		399,421,015.93			404,965,938.24
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	68,764.49		68,764.49			66,324.91
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)	66,062.65		66,062.65	65,842.59		65,842.59
2. Total Charter Schools ADA (Form A, Line C4)	262.26		262.26	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			66,324.91			65,842.59
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)	665,801.77		665,801.77	665,802.00		665,802.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	225,773.98		225,773.98	225,774.00		225,774.00
4. Secured Roll Taxes (Object 8041)	47,792,805.95		47,792,805.95	47,822,507.00		47,822,507.00
5. Unsecured Roll Taxes (Object 8042)	2,614,767.69		2,614,767.69	2,614,768.00		2,614,768.00
6. Prior Years' Taxes (Object 8043)	47,719.37		47,719.37	56,452.00		56,452.00
7. Supplemental Taxes (Object 8044)	615,123.98		615,123.98	575,766.00		575,766.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,491,861.44)		(9,491,861.44)	(9,542,589.00)		(9,542,589.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	8,732.87		8,732.87	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	3,180.00		3,180.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	3,511,523.31		3,511,523.31	665,674.00		665,674.00
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)	(2,165,042.93)		(2,165,042.93)	(2,260,003.00)		(2,260,003.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,825,344.55	0.00	43,825,344.55	40,827,331.00	0.00	40,827,331.00
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)	43,825,344.55	0.00	43,825,344.55	40,827,331.00	0.00	40,827,331.00

	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)			5,553,471.76			6,744,316.00
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)			5,553,471.76			6,744,316.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	427,999,029.00		427,999,029.00	489,583,237.00		489,583,237.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(269,911.00)		(269,911.00)	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)	427,729,118.00	0.00	427,729,118.00	489,583,237.00	0.00	489,583,237.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	642,289,080.26		642,289,080.26	695,560,019.00		695,560,019.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	881,202.14		881,202.14	770,000.00		770,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			399,421,015.93			404,965,938.24
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9645			0.9927
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			404,965,938.24			401,085,064.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			43,825,344.55			40,827,331.00
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)			7,958,989.20			7,901,110.80
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			366,694,065.45			367,002,049.61
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			366,694,065.45			367,002,049.61
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])			563,994.60			451,976.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,389,339.15			41,279,307.30
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)			366,130,070.85			366,550,073.31
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,389,339.15			
b. State Subventions (Line D8)			366,130,070.85			
c. Less: Excluded Appropriations (Line C23)			5,553,471.76			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			404,965,938.24			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<p>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)</p> <p>If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814</p>			0.00			
Summary	2013-14 Actual			2014-15 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			404,965,938.24			401,085,064.61
12. Appropriations Subject to the Limit (Line D9d)			404,965,938.24			

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

Kim Kelstrom
Gann Contact Person

559-457-3552
Contact Phone Number

FRESNO UNIFIED SCHOOL DISTRICT

2013/14

CHARTER SCHOOLS UNAUDITED

ACTUALS

FINANCIAL REPORT

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carter G. Woodson Public Charter School
CDS #: 10621661030840
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 378

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

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
<u>Rebecca Moncivais</u> Name	<u>Demetrios Voulgaris, CPA</u> Name
<u>Financial Analyst I</u> Title	<u>Finance Director</u> Title
<u>559-457-3536</u> Telephone	<u>(559) 230-3073 or (559) 230-3028</u> Telephone
<u>rebecca.moncivais@fresnounified.org</u> E-mail address	<u>dvoulgaris@agapeschools.org; lwashington@agapeschools.org</u> E-mail address

To the entity that approved the charter school:

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

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

Date: 8-18-2014

Printed Name: Randy Washington

Title: Charter Director

To the County Superintendent of Schools:

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

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

Date: 09/11/14

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

July 1, 2013 to June 30, 2014

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 378

This charter school uses the following basis of accounting:

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

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,762,371.00		1,762,371.00
Education Protection Account State Aid - Current Year	8012	398,537.00		398,537.00
State Aid - Prior Years	8019	(4,818.00)		(4,818.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	187,290.00		187,290.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,343,380.00	0.00	2,343,380.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		145,579.00	145,579.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		20,800.27	20,800.27
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	166,379.27	166,379.27
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	179,241.54	101,530.84	280,772.38
Total, Other State Revenues		179,241.54	101,530.84	280,772.38
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	13,192.28		13,192.28
Total, Local Revenues		13,192.28	0.00	13,192.28
5. TOTAL REVENUES		2,535,813.82	267,910.11	2,803,723.93
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	522,426.33	2,080.00	524,506.33
Certificated Pupil Support Salaries	1200	211,566.98	43,532.11	255,099.09
Certificated Supervisors' and Administrators' Salaries	1300	273,583.61	8,461.50	282,045.11
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,007,576.92	54,073.61	1,061,650.53
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	13,443.76	140.00	13,583.76
Noncertificated Support Salaries	2200	52,222.68	37,240.39	89,463.07
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	236,360.27	7,454.88	243,815.15
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		302,026.71	44,835.27	346,861.98

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

July 1, 2013 to June 30, 2014

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	83,334.85	4,526.07	87,860.92
PERS	3201-3202		0.00	0.00
OASDI / Medicare / Alternative	3301-3302	36,138.79	4,063.95	40,202.74
Health and Welfare Benefits	3401-3402	115,152.05	10,061.64	125,213.69
Unemployment Insurance	3501-3502	15,468.39	1,776.79	17,245.18
Workers' Compensation Insurance	3601-3602	21,575.76	1,613.30	23,189.06
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	7,422.89		7,422.89
Total, Employee Benefits		279,092.73	22,041.75	301,134.48
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	72,630.31	40,379.70	113,010.01
Noncapitalized Equipment	4400	10,117.13	57,360.62	67,477.75
Food	4700	14,184.87	30,106.82	44,291.69
Total, Books and Supplies		96,932.31	127,847.14	224,779.45
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	17,583.38	5,962.11	23,545.49
Dues and Memberships	5300	5,436.42	1,427.29	6,863.71
Insurance	5400	21,610.46		21,610.46
Operations and Housekeeping Services	5500	70,976.76		70,976.76
Rentals, Leases, Repairs, and Noncap. Improvements	5600	302,194.82		302,194.82
Professional/Consulting Services and Operating Expend.	5800	226,121.36	31,699.77	257,821.13
Communications	5900	59,380.80	2,705.35	62,086.15
Total, Services and Other Operating Expenditures		703,304.00	41,794.52	745,098.52
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	23,302.92		23,302.92
Debt Service:				
Interest	7438	8,958.55		8,958.55
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		8,958.55	0.00	8,958.55
Total, Other Outgo		32,261.47	0.00	32,261.47
8. TOTAL EXPENDITURES		2,421,194.14	290,592.29	2,711,786.43

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

July 1, 2013 to June 30, 2014

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		114,619.68	(22,682.18)	91,937.50
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(22,682.18)	22,682.18	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(22,682.18)	22,682.18	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		91,937.50	0.00	91,937.50
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	779,371.00		779,371.00
b. Adjustments/Restatements	9793, 9795	(52,426.65)		(52,426.65)
c. Adjusted Beginning Fund Balance /Net Position		726,944.35	0.00	726,944.35
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		818,881.85	0.00	818,881.85
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	818,881.85	0.00	818,881.85

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

July 1, 2013 to June 30, 2014

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	440,833.71	35,137.15	475,970.86
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	484,329.04		484,329.04
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	10,709.13		10,709.13
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		935,871.88	35,137.15	971,009.03
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	6,112.47		6,112.47
2. TOTAL DEFERRED OUTFLOWS		6,112.47	0.00	6,112.47
I. LIABILITIES				
1. Accounts Payable	9500	118,492.50		118,492.50
2. Due to Grantor Governments	9590	2,367.00		2,367.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	2,243.00	35,137.15	37,380.15
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		123,102.50	35,137.15	158,239.65
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		818,881.85	0.00	818,881.85

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

July 1, 2013 to June 30, 2014

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2013 to June 30, 2014

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840

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

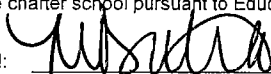
Results of this calculation will be used for comparison with 2012-13 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2015-16.

a. Total Expenditures (B8)	<u>2,711,786.43</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>166,379.27</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,545,407.16</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>8,958.55</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 2,536,448.61</u>

Charter Number: _____

To the entity that approved the charter school:

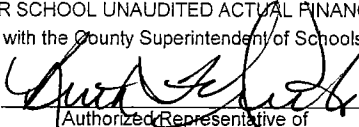
2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: 9-5-14
Charter School Official
(Original signature required)

Printed Name: Melissa Dutra Title: Principal

To the County Superintendent of Schools:

2013-14 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 09/11/14
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

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

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:	For Charter School:
<u>Santino Danisi</u>	<u>Melissa Dutra</u>
Name	Name
<u>Director, Fiscal Services</u>	<u>Principal</u>
Title	Title
<u>559-457-3499</u>	<u>559-458-2407</u>
Telephone	Telephone
<u>Santino.Danisi@fresnounified.org</u>	<u>melissa.dutra@fcis.us</u>
E-mail Address	E-mail Address

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	2,237,157.66	0.00	2,237,157.66	2,202,075.00	0.00	2,202,075.00	-1.6%
2) Federal Revenue		8100-8299	0.00	74.16	74.16	0.00	0.00	0.00	-100.0%
3) Other State Revenue		8300-8599	92,011.07	139,944.02	231,955.09	434,933.00	112,515.00	547,448.00	136.0%
4) Other Local Revenue		8600-8799	16,464.63	0.00	16,464.63	6,880.00	0.00	6,880.00	-58.2%
5) TOTAL REVENUES			2,345,633.36	140,018.18	2,485,651.54	2,643,888.00	112,515.00	2,756,403.00	10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,114,132.05	0.00	1,114,132.05	1,231,775.00	0.00	1,231,775.00	10.6%
2) Classified Salaries		2000-2999	176,800.11	0.00	176,800.11	199,654.00	0.00	199,654.00	12.9%
3) Employee Benefits		3000-3999	241,190.81	0.00	241,190.81	280,234.00	0.00	280,234.00	16.2%
4) Books and Supplies		4000-4999	34,342.22	54,065.50	88,407.72	171,807.00	13,987.00	185,794.00	110.2%
5) Services and Other Operating Expenditures		5000-5999	492,012.52	0.00	492,012.52	633,391.00	12,000.00	645,391.00	31.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	86,528.00	86,528.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,102.00	0.00	44,102.00	44,301.00	0.00	44,301.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,102,579.71	54,065.50	2,156,645.21	2,561,162.00	112,515.00	2,673,677.00	24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			243,053.65	85,952.68	329,006.33	82,726.00	0.00	82,726.00	-74.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			243,053.65	85,952.68	329,006.33	82,726.00	0.00	82,726.00	-74.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			1,083,283.61	0.00	1,083,283.61	1,326,337.26	85,952.68	1,412,289.94	30.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,083,283.61	0.00	1,083,283.61	1,326,337.26	85,952.68	1,412,289.94	30.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,083,283.61	0.00	1,083,283.61	1,326,337.26	85,952.68	1,412,289.94	30.4%
2) Ending Balance, June 30 (E + F1e)			1,326,337.26	85,952.68	1,412,289.94	1,409,063.26	85,952.68	1,495,015.94	5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	85,952.68	85,952.68	0.00	85,952.68	85,952.68	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,326,337.26	0.00	1,326,337.26	1,409,063.26	0.00	1,409,063.26	6.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	966,012.94	74,945.30	1,040,958.24			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	699.05	0.00	699.05			
c) in Revolving Fund		9130	0.00	0.00	0.00			
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	160,854.84	11,010.00	171,864.84			
4) Due from Grantor Government		9290	313,443.00	0.00	313,443.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
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			1,441,009.83	85,955.30	1,526,965.13			
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	114,672.57	2.62	114,675.19			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			114,672.57	2.62	114,675.19			
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								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)					
	1,326,337.26	85,952.68	1,412,289.94								

Description	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
LCFF SOURCES					
Principal Apportionment State Aid - Current Year	1,630,008.00	0.00	1,628,751.00	0.00	-0.1%
Education Protection Account State Aid - Current Year	392,283.00	0.00	350,928.00	0.00	-10.5%
State Aid - Prior Years	(4,711.34)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	2,017,579.66	0.00	1,979,679.00	0.00	-1.9%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	219,578.00	0.00	222,396.00	0.00	1.3%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.0%
Total Fund col. D + E (F)			1,979,679.00	0.00	-1.9%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			2,237,157.66	0.00	2,237,157.66	2,202,075.00	0.00	2,202,075.00	-1.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-3205, 4036-4126, 5510	8290	74.16	74.16	74.16	0.00	0.00	0.00	-100.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	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			0.00	74.16	74.16	0.00	0.00	0.00	-100.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	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	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	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	4,959.00	0.00	4,959.00	4,959.00	0.00	4,959.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	50,159.07	12,171.02	62,330.09	46,242.00	9,930.00	56,172.00	-9.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		53,216.00	53,216.00		86,528.00	86,528.00	62.6%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		74,557.00	74,557.00		16,057.00	16,057.00	-78.5%
All Other State Revenue	All Other	8590	36,893.00	0.00	36,893.00	383,732.00	0.00	383,732.00	940.1%
TOTAL, OTHER STATE REVENUE			92,011.07	139,944.02	231,955.09	434,933.00	112,515.00	547,448.00	136.0%

Description	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds	0.00	0.00	0.00	0.00	0.00%
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00%
Sales					
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	0.00	0.00	0.00	0.00	0.00%
Interest	14,348.43	0.00	4,764.00	0.00	4,764.00
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts					
Adult Education Fees	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00%
Interagency Services	0.00	0.00	0.00	0.00	0.00%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue					
Plus: Misc Funds Non-LCFF					
Total	14,348.43	0.00	4,764.00	0.00	4,764.00
					-66.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,116.20	0.00	2,116.20	2,116.00	0.00	2,116.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER LOCAL REVENUE			16,464.63	0.00	16,464.63	6,880.00	0.00	6,880.00	-58.2%
TOTAL REVENUES			2,345,633.36	140,018.18	2,485,651.54	2,643,888.00	112,515.00	2,756,403.00	10.9%

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	862,304.80	0.00	862,304.80	1,018,386.00	0.00	1,018,386.00	18.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	251,827.25	0.00	251,827.25	213,389.00	0.00	213,389.00	-15.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			1,114,132.05	0.00	1,114,132.05	1,231,775.00	0.00	1,231,775.00	10.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	91,214.59	0.00	91,214.59	85,490.00	0.00	85,490.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	77,535.75	0.00	77,535.75	103,203.00	0.00	103,203.00	33.1%
Other Classified Salaries		2900	8,049.77	0.00	8,049.77	10,961.00	0.00	10,961.00	36.2%
TOTAL CLASSIFIED SALARIES			176,800.11	0.00	176,800.11	199,654.00	0.00	199,654.00	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	91,195.45	0.00	91,195.45	117,016.00	0.00	117,016.00	28.3%
PERS		3201-3202	16,147.58	0.00	16,147.58	19,043.00	0.00	19,043.00	17.9%
OASD/Medicare/Alternative		3301-3302	27,828.88	0.00	27,828.88	31,776.00	0.00	31,776.00	14.2%
Health and Welfare Benefits		3401-3402	54,623.30	0.00	54,623.30	58,267.00	0.00	58,267.00	6.7%
Unemployment Insurance		3501-3502	46.85	0.00	46.85	717.00	0.00	717.00	1430.4%
Workers' Compensation		3601-3602	26,235.43	0.00	26,235.43	28,772.00	0.00	28,772.00	9.7%
OPEB, Allocated		3701-3702	24,540.90	0.00	24,540.90	23,797.00	0.00	23,797.00	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	572.42	0.00	572.42	846.00	0.00	846.00	47.8%
TOTAL EMPLOYEE BENEFITS			241,190.81	0.00	241,190.81	280,234.00	0.00	280,234.00	16.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	9,930.00	9,930.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	34,342.22	12,720.50	47,062.72	86,807.00	4,057.00	90,864.00	93.1%

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	0.00	41,345.00	41,345.00	85,000.00	0.00	85,000.00	105.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,342.22	54,055.50	88,407.72	171,807.00	13,987.00	185,794.00	110.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	18,990.35	0.00	18,990.35	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	4,349.75	0.00	4,349.75	7,000.00	0.00	7,000.00	60.9%
Dues and Memberships		5300	7,790.00	0.00	7,790.00	10,300.00	0.00	10,300.00	32.2%
Insurance		5400 - 5450	9,549.90	0.00	9,549.90	10,594.00	0.00	10,594.00	10.9%
Operations and Housekeeping Services		5500	69,304.31	0.00	69,304.31	73,350.00	0.00	73,350.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,333.78	0.00	19,333.78	20,883.00	0.00	20,883.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	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	362,694.43	0.00	362,694.43	511,264.00	12,000.00	523,264.00	44.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,012.52	0.00	492,012.52	633,391.00	12,000.00	645,391.00	31.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	86,528.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	86,528.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	352.00	0.00	352.00	551.00	0.00	551.00	56.5%
Other Debt Service - Principal		7439	43,750.00	0.00	43,750.00	43,750.00	0.00	43,750.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			44,102.00	0.00	44,102.00	44,301.00	0.00	44,301.00	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			2,102,579.71	54,065.50	2,156,645.21	2,561,162.00	112,515.00	2,673,677.00	24.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES									
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL USES									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL CONTRIBUTIONS									
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)									
			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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	2,237,157.66	0.00	2,237,157.66	2,202,075.00	0.00	2,202,075.00	0.0%
2) Federal Revenue		8100-8299	0.00	74.16	74.16	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	92,011.07	139,944.02	231,955.09	434,933.00	112,515.00	547,448.00	0.0%
4) Other Local Revenue		8600-8799	16,464.63	0.00	16,464.63	6,880.00	0.00	6,880.00	0.0%
5) TOTAL REVENUES			2,345,633.36	140,018.18	2,485,651.54	2,643,888.00	112,515.00	2,756,403.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999								
2) Instruction - Related Services	2000-2999		1,203,209.66	54,065.50	1,257,275.16	1,657,015.00	25,987.00	1,683,002.00	33.9%
3) Pupil Services	3000-3999		667,041.82	0.00	667,041.82	547,217.00	0.00	547,217.00	-18.0%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Plant Services	8000-8999		188,226.23	0.00	188,226.23	312,629.00	86,528.00	399,157.00	112.1%
9) Other Outgo	9000-9999	Except 7600-7699	44,102.00	0.00	44,102.00	44,301.00	0.00	44,301.00	0.5%
10) TOTAL EXPENDITURES			2,102,579.71	54,065.50	2,156,645.21	2,561,162.00	112,515.00	2,673,677.00	24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			243,053.65	85,952.68	329,006.33	82,726.00	0.00	82,726.00	-74.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	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)			243,053.65	85,952.68	329,006.33	82,726.00	0.00	82,726.00	-74.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9781							
a) As of July 1 - Unaudited		9793	1,083,283.61	0.00	1,083,283.61	1,326,337.26	85,952.68	1,412,289.94	30.4%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,083,283.61	0.00	1,083,283.61	1,326,337.26	85,952.68	1,412,289.94	30.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,083,283.61	0.00	1,083,283.61	1,326,337.26	85,952.68	1,412,289.94	30.4%
2) Ending Balance, June 30 (E + F1e)			1,326,337.26	85,952.68	1,412,289.94	1,409,063.26	85,952.68	1,495,015.94	5.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	85,952.68	85,952.68	0.00	85,952.68	85,952.68	0.0%
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 (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,326,337.26	0.00	1,326,337.26	1,409,063.26	0.00	1,409,063.26	6.2%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230		53,216.00	53,216.00
7405		32,736.68	32,736.68
Total, Restricted Balance		85,952.68	85,952.68

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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
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)	361.72	361.99	361.72	382.00	382.00	382.00
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)	361.72	361.99	361.72	382.00	382.00	382.00

	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		87,500.00	87,500.00		43,750.00	43,750.00	43,750.00
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		10,003.43	10,003.43	17,139.79		27,143.22	
Governmental activities long-term liabilities	0.00	97,503.43	97,503.43	17,139.79	43,750.00	70,893.22	43,750.00
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

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) 0.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,507,582.07

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) 0.00%

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

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,257,275.16
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	648,051.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	0.00
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)	0.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	188,226.23
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)	0.00
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)	2,093,552.86

**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) 0.00%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 0.00%

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)	0.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
-------------	-----------------	---	---	----------------------

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		0.00	0.00
2. State Lottery Revenue	8560	50,159.07		12,171.02	62,330.09
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		50,159.07	0.00	12,171.02	62,330.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	45,152.41			45,152.41
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	4,711.33			4,711.33
4. Books and Supplies	4000-4999	0.00		12,171.02	12,171.02
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	295.33			295.33
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)		50,159.07	0.00	12,171.02	62,330.09
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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	2,156,645.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	74.16
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	44,102.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				44,102.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				2,112,469.05
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,112,469.05

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C4)		361.99
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		361.99
D. Expenditures per ADA (Line I.G divided by Line II.C)		5,835.71
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.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.G and Line II.D)	2,112,469.05	5,835.71
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 Calculation Incomplete	
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
Charter School did not complete SACS report in 2012-13		
Total adjustments to base expenditures	0.00	0.00

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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							
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	1,978,070.21	0.00	1,978,070.21	0.00	1,978,070.21	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	134,473.00	0.00	134,473.00	0.00	134,473.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				44,102.00	44,102.00	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00	0.00	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	2,112,543.21	0.00	2,112,543.21	44,102.00	2,156,645.21	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
1110	Regular Education, K-12	1,122,802.16	1,727.17	22,386.79	642,927.86	0.00	0.00	0.00	0.00		188,226.23	0.00	1,978,070.21
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3550	Community Day Schools	0.00	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	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
5000-5999	Special Education	134,473.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	134,473.00
6000	ROCP	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Total Direct Charged Costs		1,257,275.16	1,727.17	22,386.79	642,927.86	0.00	0.00	0.00	0.00	0.00	188,226.23	0.00	2,112,543.21

* 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	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00

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)		0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds		0.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds			
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,112,543.21	
2	Total Allocated Costs (from Form PCR, Column 2, Total)		0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,112,543.21	
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)		0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)			2,112,543.21
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)			0.00%

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)				44,102.00	44,102.00
Total Other Costs	0.00	0.00	0.00	44,102.00	44,102.00

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Kepler Neighborhood School
CDS #: 10621660127514
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 1503

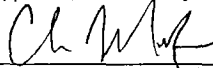
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
Rebecca Moncivais Name	Yoon Chang Name
Financial Analyst I Title	Client Manager Title
559-457-3536 Telephone	510-663-3500 x348 Telephone
rebecca.moncivais@fresnounified.org E-mail address	yoony@edtec.com E-mail address

To the entity that approved the charter school:

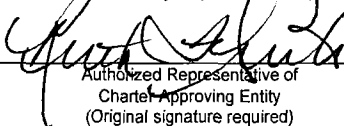
(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 9/5/14
Charter School Official
(Original signature required)

Printed Name: Christine Montanez Title: Executive Director

To the County Superintendent of Schools:

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

Signed:  Date: 09/11/14
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

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

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

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

July 1, 2013 to June 30, 2014

Charter School Name: Kepler Neighborhood School

CDS #: 10621660127514

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 1503

This charter school uses the following basis of accounting:

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

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,155,666.00		1,155,666.00
Education Protection Account State Aid - Current Year	8012	37,548.00		37,548.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	114,020.00		114,020.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,307,234.00	0.00	1,307,234.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299		391,088.68	391,088.68
Total, Federal Revenues		0.00	391,088.68	391,088.68
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	131,279.63		131,279.63
Total, Other State Revenues		131,279.63	0.00	131,279.63
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	22,644.70		22,644.70
Total, Local Revenues		22,644.70	0.00	22,644.70
5. TOTAL REVENUES				
		1,461,158.33	391,088.68	1,852,247.01
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	477,818.58	6,882.14	484,700.72
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	189,199.92	11,000.00	200,199.92
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		667,018.50	17,882.14	684,900.64
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100		32,092.98	32,092.98
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	27,694.50		27,694.50
Other Noncertificated Salaries	2900	46,653.80	9,727.50	56,381.30
Total, Noncertificated Salaries		74,348.30	41,820.48	116,168.78

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

July 1, 2013 to June 30, 2014

Charter School Name: Kepler Neighborhood School

CDS #: 10621660127514

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	53,512.35	1,744.85	55,257.20
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	17,241.27	1,554.13	18,795.40
Health and Welfare Benefits	3401-3402	56,195.15	4,086.71	60,281.86
Unemployment Insurance	3501-3502	13,884.33	1,243.64	15,127.97
Workers' Compensation Insurance	3601-3602	12,074.38	1,173.62	13,248.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	732.64	37.47	770.11
Total, Employee Benefits		153,640.12	9,840.42	163,480.54
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	803.06	32,507.12	33,310.18
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	15,264.66	26,431.11	41,695.77
Noncapitalized Equipment	4400	2,371.22	159,605.68	161,976.90
Food	4700	86,779.62	0.00	86,779.62
Total, Books and Supplies		105,218.56	218,543.91	323,762.47
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	169.01	2,698.41	2,867.42
Dues and Memberships	5300	1,000.00	995.00	1,995.00
Insurance	5400	10,445.40	0.00	10,445.40
Operations and Housekeeping Services	5500	30,808.03	780.25	31,588.28
Rentals, Leases, Repairs, and Noncap. Improvements	5600	123,235.62	0.00	123,235.62
Professional/Consulting Services and Operating Expend.	5800	200,552.31	88,773.40	289,325.71
Communications	5900	16,819.23	9,754.67	26,573.90
Total, Services and Other Operating Expenditures		383,029.60	103,001.73	486,031.33
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	3,828.98		3,828.98
Total, Capital Outlay		3,828.98	0.00	3,828.98
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,387,084.06	391,088.68	1,778,172.74

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

July 1, 2013 to June 30, 2014

Charter School Name: Kepler Neighborhood School

CDS #: 10621660127514

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		74,074.27	0.00	74,074.27
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		74,074.27	0.00	74,074.27
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	0.00		0.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		0.00	0.00	0.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		74,074.27	0.00	74,074.27
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	74,074.27	0.00	74,074.27

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

July 1, 2013 to June 30, 2014

Charter School Name: Kepler Neighborhood School

CDS #: 10621660127514

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	116,279.99		116,279.99
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	388,435.70		388,435.70
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	16,531.50		16,531.50
7. Other Current Assets	9340	10,000.00		10,000.00
8. Capital Assets (accrual basis only)	9400-9489	18,762.00		18,762.00
9. TOTAL ASSETS		550,009.19	0.00	550,009.19
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources				
	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable				
	9500	74,301.71		74,301.71
2. Due to Grantor Governments				
	9590			0.00
3. Current Loans				
	9640	103,092.89		103,092.89
4. Unearned Revenue				
	9650	48,540.32		48,540.32
5. Long-Term Liabilities (accrual basis only)				
	9660-9669	250,000.00		250,000.00
6. TOTAL LIABILITIES		475,934.92	0.00	475,934.92
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources				
	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)				
		74,074.27	0.00	74,074.27

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

July 1, 2013 to June 30, 2014

Charter School Name: Kepler Neighborhood School

CDS #: 10621660127514

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2013 to June 30, 2014

Charter School Name: Kepler Neighborhood School

CDS #: 10621660127514

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

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

a. Total Expenditures (B8)	<u>1,778,172.74</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>391,088.68</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,387,084.06</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>3,828.98</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,383,255.08</u>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: School of Unlimited Learning
CDS #: 10621661030642
Charter Approving Entity: Fresno Unified
County: Fresno Unified
Charter #: 149

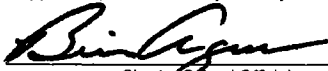
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Rebecca Monicivais Name	Kiran Hayer Name
Fiscal Analyst Title	Programs Accountant II Title
559-457-3536 Telephone	559-283-1038 Telephone
rebecca.monivais@fresnounified.org E-mail address	kiran.hayer@fresnoeoc.org E-mail address

To the entity that approved the charter school:

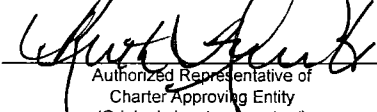
(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8/20/14
Charter School Official
(Original signature required)

Printed
Name: Brain Angus Title: Chief Executive Officer

To the County Superintendent of Schools:

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

Signed:  Date: 09/11/14
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed
Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

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

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

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

July 1, 2013 to June 30, 2014

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642

Charter Approving Entity: Fresno Unified

County: Fresno Unified

Charter #: 149

This charter school uses the following basis of accounting:

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

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,077,636.00		1,077,636.00
Education Protection Account State Aid - Current Year	8012	205,454.00		205,454.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	95,275.00		95,275.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,378,365.00	0.00	1,378,365.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		78,233.00	78,233.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		34,978.00	34,978.00
Other Federal Revenues	8110, 8260-8299	306,957.00		306,957.00
Total, Federal Revenues		306,957.00	113,211.00	420,168.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	164,584.00	4,189.00	168,773.00
Total, Other State Revenues		164,584.00	4,189.00	168,773.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	15,047.00		15,047.00
Total, Local Revenues		15,047.00	0.00	15,047.00
5. TOTAL REVENUES				
		1,864,953.00	117,400.00	1,982,353.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	513,618.11		513,618.11
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	265,178.25		265,178.25
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		778,796.36	0.00	778,796.36
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	168,879.56	44,127.43	213,006.99
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	119,474.08		119,474.08
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		288,353.64	44,127.43	332,481.07

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

July 1, 2013 to June 30, 2014

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	79,181.93	3,051.27	82,233.20
Health and Welfare Benefits	3401-3402	188,215.58	8,720.84	196,936.42
Unemployment Insurance	3501-3502	10,660.18	385.14	11,045.32
Workers' Compensation Insurance	3601-3602	28,607.36	400.18	29,007.54
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		306,665.05	12,557.43	319,222.48
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	3,486.32	253.99	3,740.31
Materials and Supplies	4300	26,257.57		26,257.57
Noncapitalized Equipment	4400			0.00
Food	4700	2,274.77	37,227.95	39,502.72
Total, Books and Supplies		32,018.66	37,481.94	69,500.60
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	14,655.09	6,038.82	20,693.91
Dues and Memberships	5300			0.00
Insurance	5400	10,655.95		10,655.95
Operations and Housekeeping Services	5500	2,753.59		2,753.59
Rentals, Leases, Repairs, and Noncap. Improvements	5600	175,582.30		175,582.30
Professional/Consulting Services and Operating Expend.	5800	245,318.58	17,194.38	262,512.96
Communications	5900	10,153.78		10,153.78
Total, Services and Other Operating Expenditures		459,119.29	23,233.20	482,352.49
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,864,953.00	117,400.00	1,982,353.00

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

July 1, 2013 to June 30, 2014

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642

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

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

July 1, 2013 to June 30, 2014

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	97,392.08	6,589.72	103,981.80
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	0.00		0.00
8. Capital Assets (accrual basis only)	9400-9489	57,494.27		57,494.27
9. TOTAL ASSETS		155,186.35	6,589.72	161,776.07
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	155,186.35	6,589.72	161,776.07
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	0.00		0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		155,186.35	6,589.72	161,776.07
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		0.00	0.00	0.00

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

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

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

July 1, 2013 to June 30, 2014

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642

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

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

a. Total Expenditures (B8)	<u>1,982,353.00</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>420,168.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,562,185.00</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ <u><u>1,562,185.00</u></u>

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

Board Mtg. (09/14)

CHARTER SCHOOL CERTIFICATION

Charter School Name: Sierra Charter School
CDS #: Copy of 10621660114355
Charter Approving Entity: Fresno Unified School District
County: Fresno County
Charter #: 0898

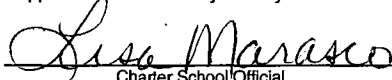
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Rebecca Moncivais</u> Name	<u>Sherry lida</u> Name
<u>Financial Analyst I</u> Title	<u>Business Director</u> Title
<u>559-457-3536</u> Telephone	<u>(559) 476-3402</u> Telephone
<u>rebecca.moncivais@fresnounified.org</u> E-mail address	<u>siida@sierracharter.org</u> E-mail address

To the entity that approved the charter school:


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

Signed:  Date: 8/15/14
Charter School Official
(Original signature required)

Printed Name: Lisa Marasco Title: Principal

To the County Superintendent of Schools:

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

Signed:  Date: 09/11/14
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

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

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

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

Board Mtg. (09/14)

July 1, 2013 to June 30, 2014

Charter School Name: Sierra Charter School
 CDS #: Sierra Copy of 10621660114355
 Charter Approving Entity: Fresno Unified School District
 County: Fresno County
 Charter #: 0898

This charter school uses the following basis of accounting:

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,126,160.00		3,126,160.00
Education Protection Account State Aid - Current Year	8012	753,486.00		753,486.00
State Aid - Prior Years	8019	(1,868.00)		(1,868.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	365,243.00		365,243.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,243,021.00	0.00	4,243,021.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		142,137.00	142,137.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	142,137.00	142,137.00
3. Other State Revenues				
Special Education - State	StateRevSE		94,776.34	94,776.34
All Other State Revenues	StateRevAO	103,101.50	147,311.64	250,413.14
Total, Other State Revenues		103,101.50	242,087.98	345,189.48
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	5,794.89	0.00	5,794.89
Total, Local Revenues		5,794.89	0.00	5,794.89
5. TOTAL REVENUES				
		4,351,917.39	384,224.98	4,736,142.37
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,533,854.76	260,971.23	1,794,825.99
Certificated Pupil Support Salaries	1200	63,995.17	18,265.65	82,260.82
Certificated Supervisors' and Administrators' Salaries	1300	133,009.16	0.00	133,009.16
Other Certificated Salaries	1900	9,769.00	59,438.06	69,207.06
Total, Certificated Salaries		1,740,628.09	338,674.94	2,079,303.03
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	61,115.00	0.00	61,115.00
Noncertificated Support Salaries	2200	108,804.46	0.00	108,804.46
Noncertificated Supervisors' and Administrators' Salaries	2300	270,602.52	0.00	270,602.52
Clerical and Office Salaries	2400	110,272.56	0.00	110,272.56
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		550,794.54	0.00	550,794.54

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

Board Mtg. (09/14)

July 1, 2013 to June 30, 2014

Charter School Name: Sierra Charter School

CDS #: Sierra Copy of 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	143,590.49	27,940.83	171,531.32
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	65,376.73	4,900.87	70,277.60
Health and Welfare Benefits	3401-3402	658,941.16	86,978.40	745,919.56
Unemployment Insurance	3501-3502	2,900.74	169.31	3,070.05
Workers' Compensation Insurance	3601-3602	32,407.55	5,215.59	37,623.14
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	22,013.28	3,386.84	25,400.12
Total, Employee Benefits		925,229.95	128,591.84	1,053,821.79
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	15,445.92	22,346.08	37,792.00
Books and Other Reference Materials	4200	1,351.74	0.00	1,351.74
Materials and Supplies	4300	71,177.81	1,379.40	72,557.21
Noncapitalized Equipment	4400	174,994.61	10,794.81	185,789.42
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		262,970.08	34,520.29	297,490.37
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	4,571.68	0.00	4,571.68
Dues and Memberships	5300	7,155.50	0.00	7,155.50
Insurance	5400	34,960.14	0.00	34,960.14
Operations and Housekeeping Services	5500	57,794.02	0.00	57,794.02
Rentals, Leases, Repairs, and Noncap. Improvements	5600	280,299.95	2,671.37	282,971.32
Professional/Consulting Services and Operating Expend.	5800	253,826.81	24,960.97	278,787.78
Communications	5900	26,346.88	0.00	26,346.88
Total, Services and Other Operating Expenditures		664,954.98	27,632.34	692,587.32
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	8,619.68	0.00	8,619.68
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		8,619.68	0.00	8,619.68
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,153,197.32	529,419.41	4,682,616.73

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

Board Mtg. (09/14)

July 1, 2013 to June 30, 2014

Charter School Name: Sierra Charter School

CDS #: Sierra Copy of 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		198,720.07	(145,194.43)	53,525.64
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(145,194.43)	145,194.43	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(145,194.43)	145,194.43	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		53,525.64	0.00	53,525.64
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,252,235.42	0.00	2,252,235.42
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		2,252,235.42	0.00	2,252,235.42
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,305,761.06	0.00	2,305,761.06
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	81,679.77	4,446.92	86,126.69
4. All Others	9719	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750	0.00		0.00
2. Other Commitments	9760	0.00		0.00
d. Assigned	9780	0.00		0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789	1,048,256.67		1,048,256.67
2. Unassigned/Unappropriated Amount	9790M	1,175,824.62	(4,446.92)	1,171,377.70
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00

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

Board Mtg. (09/14)

July 1, 2013 to June 30, 2014

Charter School Name: Sierra Charter School

CDS #: Sierra Copy of 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	1,538,807.30	35,409.75	1,574,217.05
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	4,264.18	0.00	4,264.18
4. Due from Grantor Governments	9290	721,376.59	18,707.69	740,084.28
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	81,679.77	4,446.92	86,126.69
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		2,346,127.84	58,564.36	2,404,692.20
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	31,164.53	1,308.36	32,472.89
2. Due to Grantor Governments	9590	9,202.25	0.00	9,202.25
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	57,256.00	57,256.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		40,366.78	58,564.36	98,931.14
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		2,305,761.06	0.00	2,305,761.06

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

Board Mtg. (09/14)

Charter School Name: Sierra Charter School

CDS #: Sierra Copy of 10621660114355

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

Board Mtg. (09/14)

July 1, 2013 to June 30, 2014

Charter School Name: Sierra Charter School

CDS #: Sierra Copy of 10621660114355

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

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

a. Total Expenditures (B8)	<u>4,682,616.73</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>142,137.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,540,479.73</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>8,619.68</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 4,531,860.05</u>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: University High School
CDS #: 10621660114553
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 890

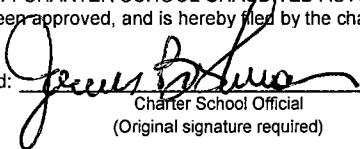
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Rebecca Monicivais	James Bushman
Name	Name
Financial Analyst	Head of School
Title	Title
559-457-3536	559-278-8263
Telephone	Telephone
Rebecca.Monicivais@fresnounified.org	jbushman@csufresno.edu
E-mail address	E-mail address

To the entity that approved the charter school:

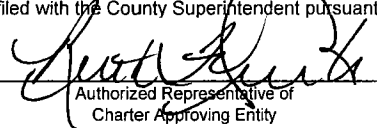
(X) 2013-14 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8-11-14
Charter School Official
(Original signature required)

Printed Name: James Bushman Title: Head of School

To the County Superintendent of Schools:

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

Signed:  Date: 09/11/14
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

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

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

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

July 1, 2013 to June 30, 2014

Charter School Name: University High School

CDS #: 10621660114553

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 890

This charter school uses the following basis of accounting:

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

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,373,927.82		2,373,927.82
Education Protection Account State Aid - Current Year	8012	625,862.00		625,862.00
State Aid - Prior Years	8019	(12,403.00)		(12,403.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	290,486.00		290,486.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,277,872.82	0.00	3,277,872.82
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		2,844.48	2,844.48
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	2,844.48	2,844.48
3. Other State Revenues				
Special Education - State	StateRevSE		125,370.19	125,370.19
All Other State Revenues	StateRevAO	71,959.92	144,379.37	216,339.29
Total, Other State Revenues		71,959.92	269,749.56	341,709.48
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	549,654.82		549,654.82
Total, Local Revenues		549,654.82	0.00	549,654.82
5. TOTAL REVENUES				
		3,899,487.56	272,594.04	4,172,081.60
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,418,720.96		1,418,720.96
Certificated Pupil Support Salaries	1200	159,983.70		159,983.70
Certificated Supervisors' and Administrators' Salaries	1300	220,226.64		220,226.64
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,798,931.30	0.00	1,798,931.30
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	29,295.00		29,295.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	29,687.28		29,687.28
Clerical and Office Salaries	2400	134,128.53		134,128.53
Other Noncertificated Salaries	2900	94,320.00		94,320.00
Total, Noncertificated Salaries		287,430.81	0.00	287,430.81

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

July 1, 2013 to June 30, 2014

Charter School Name: University High School

CDS #: 10621660114553

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	141,821.12		141,821.12
PERS	3201-3202	23,402.84		23,402.84
OASDI / Medicare / Alternative	3301-3302	48,022.54		48,022.54
Health and Welfare Benefits	3401-3402	380,562.98		380,562.98
Unemployment Insurance	3501-3502	1,043.49		1,043.49
Workers' Compensation Insurance	3601-3602	36,427.79		36,427.79
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		631,280.76	0.00	631,280.76
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		1,997.51	1,997.51
Books and Other Reference Materials	4200	59,276.06		59,276.06
Materials and Supplies	4300	122,851.23	37,666.85	160,518.08
Noncapitalized Equipment	4400	19,538.21	49,383.17	68,921.38
Food	4700			0.00
Total, Books and Supplies		201,665.50	89,047.53	290,713.03
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	37,713.43		37,713.43
Dues and Memberships	5300	4,897.00		4,897.00
Insurance	5400	27,014.75		27,014.75
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	26,151.40		26,151.40
Professional/Consulting Services and Operating Expend.	5800	207,901.01	11,556.25	219,457.26
Communications	5900			0.00
Total, Services and Other Operating Expenditures		303,677.59	11,556.25	315,233.84
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	711,440.17		711,440.17
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		711,440.17	0.00	711,440.17
8. TOTAL EXPENDITURES		3,934,426.13	100,603.78	4,035,029.91

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

July 1, 2013 to June 30, 2014

Charter School Name: University High School

CDS #: 10621660114553

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(34,938.57)	171,990.26	137,051.69
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(34,938.57)	171,990.26	137,051.69
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,808,085.92	158,529.90	1,966,615.82
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,808,085.92	158,529.90	1,966,615.82
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,773,147.35	330,520.16	2,103,667.51
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	1,000.00		1,000.00
2. Stores (equals Object 9320)	9712	1,152.13		1,152.13
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740		330,520.16	330,520.16
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	1,770,995.22	0.00	1,770,995.22
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00

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

July 1, 2013 to June 30, 2014

Charter School Name: University High School

CDS #: 10621660114553

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,350,353.00	284,777.72	1,635,130.72
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	1,000.00		1,000.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	2,597.00		2,597.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	642,830.45	47,723.69	690,554.14
4. Due from Grantor Governments	9290			0.00
5. Stores	9320	1,152.13		1,152.13
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		1,997,932.58	332,501.41	2,330,433.99
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	224,785.23	1,981.25	226,766.48
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		224,785.23	1,981.25	226,766.48
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,773,147.35	330,520.16	2,103,667.51

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

July 1, 2013 to June 30, 2014

Charter School Name: University High School

CDS #: 10621660114553

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

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

July 1, 2013 to June 30, 2014

Charter School Name: University High School

CDS #: 10621660114553

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

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

a. Total Expenditures (B8)	<u>4,035,029.91</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>2,844.48</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,032,185.43</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 4,032,185.43</u>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Arts and Science Academy
CDS #: 10621660111633
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 0792

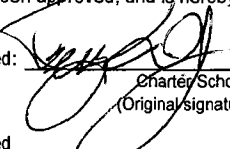
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Rebecca Monicivais Name	Yoon Chang Name
Financial Analyst Title	Client Manager Title
559-457-3536 Telephone	510-663-3500 Telephone
rebecca.monivais@fresnounified.org E-mail address	yoony@edtec.com E-mail address

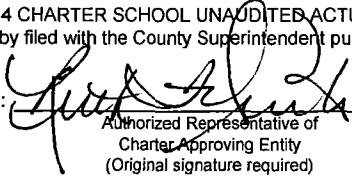
To the entity that approved the charter school:

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

Signed: 
Charter School Official
(Original signature required)
Date: 8/29/14
Printed Name: Perry Jensen
Title: Executive Director

To the County Superintendent of Schools:

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

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)
Date: 09/11/14
Printed Name: Ruth F. Quinto
Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

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

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

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Arts and Science Academy

CDS #: Copy of 10621660111633

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0792

This charter school uses the following basis of accounting:

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

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,315,592.00		1,315,592.00
Education Protection Account State Aid - Current Year	8012	274,876.00		274,876.00
State Aid - Prior Years	8019	(272.00)		(272.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	154,595.00		154,595.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,744,791.00	0.00	1,744,791.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		134,809.45	134,809.45
Other Federal Revenues	8110, 8260-8299		95,810.00	95,810.00
Total, Federal Revenues		0.00	230,619.45	230,619.45
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	174,591.72	59,284.00	233,875.72
Total, Other State Revenues		174,591.72	59,284.00	233,875.72
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	64,532.97		64,532.97
Total, Local Revenues		64,532.97	0.00	64,532.97
5. TOTAL REVENUES				
		1,983,915.69	289,903.45	2,273,819.14
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	586,532.92	16,443.43	602,976.35
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	127,369.54	18,388.74	145,758.28
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		713,902.46	34,832.17	748,734.63
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	19,997.60	9,974.20	29,971.80
Noncertificated Support Salaries	2200	3,377.70	7,335.05	10,712.75
Noncertificated Supervisors' and Administrators' Salaries	2300	76,243.51	13,454.82	89,698.33
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	65,970.89	1,596.00	67,566.89
Total, Noncertificated Salaries		165,589.70	32,360.07	197,949.77

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Arts and Science Academy

CDS #: Copy of 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	54,946.04	4,487.09	59,433.13
PERS	3201-3202	17,053.71	1,532.96	18,586.67
OASDI / Medicare / Alternative	3301-3302	24,198.91	2,587.09	26,786.00
Health and Welfare Benefits	3401-3402	184,197.36	0.00	184,197.36
Unemployment Insurance	3501-3502	3,646.17	23.34	3,669.51
Workers' Compensation Insurance	3601-3602	20,271.00	0.00	20,271.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	6,156.64		6,156.64
Total, Employee Benefits		310,469.83	8,630.48	319,100.31
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	665.09	14,461.50	15,126.59
Books and Other Reference Materials	4200	1,280.95	124.17	1,405.12
Materials and Supplies	4300	65,743.96	29,119.05	94,863.01
Noncapitalized Equipment	4400	11,227.43	12,167.27	23,394.70
Food	4700	22,684.52	124,603.56	147,288.08
Total, Books and Supplies		101,601.95	180,475.55	282,077.50
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	14,949.86	480.00	15,429.86
Dues and Memberships	5300	2,192.30		2,192.30
Insurance	5400	13,952.84		13,952.84
Operations and Housekeeping Services	5500	32,707.61		32,707.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	172,552.82		172,552.82
Professional/Consulting Services and Operating Expend.	5800	371,149.72	33,125.18	404,274.90
Communications	5900	7,711.02		7,711.02
Total, Services and Other Operating Expenditures		615,216.17	33,605.18	648,821.35
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	52,856.65		52,856.65
Total, Capital Outlay		52,856.65	0.00	52,856.65
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,959,636.76	289,903.45	2,249,540.21

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Arts and Science Academy

CDS #: Copy of 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		24,278.93	0.00	24,278.93
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		24,278.93	0.00	24,278.93
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	809,214.33		809,214.33
b. Adjustments/Restatements	9793, 9795	0.37		0.37
c. Adjusted Beginning Fund Balance /Net Position		809,214.70	0.00	809,214.70
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		833,493.63	0.00	833,493.63
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	833,493.63	0.00	833,493.63

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Arts and Science Academy

CDS #: Copy of 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	188,924.83		188,924.83
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	94,901.03		94,901.03
2. Investments				
	9150			0.00
3. Accounts Receivable				
	9200	337,418.13		337,418.13
4. Due from Grantor Governments				
	9290			0.00
5. Stores				
	9320			0.00
6. Prepaid Expenditures (Expenses)				
	9330	4,780.27		4,780.27
7. Other Current Assets				
	9340	322.38		322.38
8. Capital Assets (accrual basis only)				
	9400-9489	631,508.60		631,508.60
9. TOTAL ASSETS				
		1,257,855.24	0.00	1,257,855.24
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources				
	9490			0.00
2. TOTAL DEFERRED OUTFLOWS				
		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable				
	9500	73,680.28		73,680.28
2. Due to Grantor Governments				
	9590			0.00
3. Current Loans				
	9640			0.00
4. Unearned Revenue				
	9650			0.00
5. Long-Term Liabilities (accrual basis only)				
	9660-9669	350,681.33		350,681.33
6. TOTAL LIABILITIES				
		424,361.61	0.00	424,361.61
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources				
	9690			0.00
2. TOTAL DEFERRED INFLOWS				
		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)				
		833,493.63	0.00	833,493.63

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Arts and Science Academy

CDS #: Copy of 10621660111633

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2013 to June 30, 2014

Charter School Name: Valley Arts and Science Academy

CDS #: Copy of 10621660111633

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

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

a. Total Expenditures (B8)	<u>2,249,540.21</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>230,619.45</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,018,920.76</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>52,856.65</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,966,064.11</u>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Preparatory Academy
CDS #: 10621660106740
Charter Approving Entity: Fresno Unified School District
County: Fresno
Charter #: 0662

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

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Rebecca Moncivais</u> Name	<u>Yoon Chang</u> Name
<u>Financial Analyst I</u> Title	<u>Client Manager</u> Title
<u>559-457-3536</u> Telephone	<u>510-663-3500</u> Telephone
<u>rebecca.moncivais@fresnounified.org</u> E-mail address	<u>yoony@edtec.com</u> E-mail address

To the entity that approved the charter school:

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

Signed: 
Charter School Official
(Original signature required)

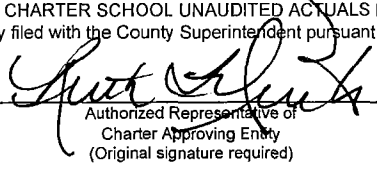
Date: 9/4/14

Printed
Name: Shelly Lether

Title: Executive Director

To the County Superintendent of Schools:

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

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

Date: 09/11/14

Printed
Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Preparatory Academy
 CDS #: 10621660106740
 Charter Approving Entity: Fresno Unified School District
 County: Fresno
 Charter #: 0662

This charter school uses the following basis of accounting:

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,446,618.15		1,446,618.15
Education Protection Account State Aid - Current Year	8012	331,750.00		331,750.00
State Aid - Prior Years	8019	(251.00)		(251.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	184,989.00		184,989.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,963,106.15	0.00	1,963,106.15
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		101,385.83	101,385.83
Other Federal Revenues	8110, 8260-8299		83,793.14	83,793.14
Total, Federal Revenues		0.00	185,178.97	185,178.97
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	213,827.92	232,134.75	445,962.67
Total, Other State Revenues		213,827.92	232,134.75	445,962.67
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	130,168.08		130,168.08
Total, Local Revenues		130,168.08	0.00	130,168.08
5. TOTAL REVENUES				
		2,307,102.15	417,313.72	2,724,415.87
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	661,766.28	13,793.95	675,560.23
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900	18,212.62		18,212.62
Total, Certificated Salaries		679,978.90	13,793.95	693,772.85
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	2,985.22	66,539.68	69,524.90
Noncertificated Support Salaries	2200	106,717.24		106,717.24
Noncertificated Supervisors' and Administrators' Salaries	2300	86,176.66		86,176.66
Clerical and Office Salaries	2400	79,341.80		79,341.80
Other Noncertificated Salaries	2900	87,252.87	67,271.33	154,524.20
Total, Noncertificated Salaries		362,473.79	133,811.01	496,284.80

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	56,208.22	474.56	56,682.78
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	43,108.04	4,579.65	47,687.69
Health and Welfare Benefits	3401-3402	124,873.60	16,267.84	141,141.44
Unemployment Insurance	3501-3502	19,807.52	1,882.41	21,689.93
Workers' Compensation Insurance	3601-3602	23,816.94	2,714.06	26,531.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	1,338.99	71.36	1,410.35
Total, Employee Benefits		269,153.31	25,989.88	295,143.19
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	33,506.86	29,538.02	63,044.88
Books and Other Reference Materials	4200	6,243.43		6,243.43
Materials and Supplies	4300	79,557.91	2,154.58	81,712.49
Noncapitalized Equipment	4400	47,075.42	14,018.83	61,094.25
Food	4700	29,540.39	111,861.37	141,401.76
Total, Books and Supplies		195,924.01	157,572.80	353,496.81
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	250.00	14,334.13	14,584.13
Travel and Conferences	5200	9,739.49		9,739.49
Dues and Memberships	5300	4,305.00		4,305.00
Insurance	5400	27,534.68		27,534.68
Operations and Housekeeping Services	5500	81,675.32		81,675.32
Rentals, Leases, Repairs, and Noncap. Improvements	5600	270,070.61		270,070.61
Professional/Consulting Services and Operating Expend.	5800	373,109.92	18,223.43	391,333.35
Communications	5900	19,506.14		19,506.14
Total, Services and Other Operating Expenditures		786,191.16	32,557.56	818,748.72
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	4,010.17		4,010.17
Total, Capital Outlay		4,010.17	0.00	4,010.17
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	(4,646.71)	4,646.71	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(4,646.71)	4,646.71	0.00
8. TOTAL EXPENDITURES		2,293,084.63	368,371.91	2,661,456.54

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

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				
		14,017.52	48,941.81	62,959.33
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)				
		14,017.52	48,941.81	62,959.33
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	364,463.26		364,463.26
b. Adjustments/Restatements	9793, 9795	(4,115.27)		(4,115.27)
c. Adjusted Beginning Fund Balance /Net Position		360,347.99	0.00	360,347.99
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		374,365.51	48,941.81	423,307.32
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted				
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned				
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797		48,941.81	48,941.81
3. Unrestricted Net Position	9790A	374,365.51	0.00	374,365.51

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	176,803.24	48,941.81	225,745.05
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	368,686.30		368,686.30
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	28,662.09		28,662.09
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	25,290.99		25,290.99
9. TOTAL ASSETS		599,442.62	48,941.81	648,384.43
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	225,077.11		225,077.11
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		225,077.11	0.00	225,077.11
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		374,365.51	48,941.81	423,307.32

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

July 1, 2013 to June 30, 2014

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2013 to June 30, 2014

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

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

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

a. Total Expenditures (B8)	<u>2,661,456.54</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>185,178.97</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,476,277.57</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>4,010.17</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 2,472,267.40</u>