FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: September 9, 2014

TO: Board of Trustees

Robert Pletka, Ed.D.

FROM: Susan Cross Hume, CPA, CIA

Assistant Superintendent

Business Services

SUBJECT: 2013-14 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year-to-date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

ReportPeriod CoveredFiling DateFirst InterimJuly 1 – October 31December 15Second InterimJuly 1 – January 31March 15Unaudited ActualsJuly 1 – June 30September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, revenue limit, long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, and that will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides each district with a computer program to utilize their mandated format. The required format is very detailed; the actual report is over 100 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2013, and 2014.

District Funds: All District funds, except for ASBs, are reported on the Unaudited Actuals Report. The District operates the following funds:

<u>General Fund</u>: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

<u>Child Development Fund</u>: Reports financial activity related to Federal, State, and parent-funded childcare programs run by the District.

<u>Cafeteria Fund</u>: Reports all financial activity from District Nutrition Services operations.

<u>Deferred Maintenance Fund</u>: Reports revenues received from the State Deferred Maintenance Program and expenditures made for District facilities major maintenance projects.

<u>Special Reserve Fund for Other Than Capital Outlay Projects:</u> Reports revenues received from Mandated Cost reimbursements periodically received from the State.

<u>Special Reserve Fund for Post-employment Benefits:</u> Reports resources set aside by the District to fund liabilities for post-employment benefits (as required to be recognized by Governmental Accounting Standards Board Statement No. 45) provided to District retirees.

<u>Building Fund</u>: Reports receipts from sales of capital facilities bonds and expenditures for facilities projects.

<u>Capital Facilities Fund</u>: Reports revenues received from developer fees and capital expenditures made necessary by growth in student enrollment.

<u>Special Reserved Fund for Capital Outlay Projects:</u> Used to record (1) funds reserved by the District to cover potential laptop program debt, and (2) receipt of redevelopment fees.

<u>Self-Insurance Fund</u>: The Self-Insurance Fund consists of three sub-funds: Dental, Property and Liability, and Workers' Compensation. These funds account for the financial activities of these self-insurance risks assumed by the District.

<u>Capital Projects Fund-Blended Component Units:</u> Reports revenues and expenditures from the District's two Community Facility Districts (CFDs): District No. 2000-1 (Van Daele, District 40) and District No. 2001-1 (Amerige Heights, District 48).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, this means that only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

<u>Fixed Assets Group of Accounts</u>: Records capitalized fixed assets (buildings, land, equipment) and associated depreciation.

Financial Summary: The total General Fund experienced a net increase in the ending Fund Balance for the year. Both the Unrestricted Fund and Restricted (Categorical) Fund experienced an excess of revenues over expenditures and other financing sources and uses for the year. Summary results were as follows:

	<u>Unrestricted</u>	Restricted	Total General Fund
Revenues	\$87,730,063	\$21,132,696	\$108,862,759
Expenditures	(77,674,299)	(28,814,084)	(106,488,383)
Interfund Transfers In	1,600,000	-	1,600,000
Interfund Transfers Out	(342,099)	-	(342,099)
Encroachment	(8,860,085)	8,860,085	
Net Increase (Decrease) in Fund Balance	<u>\$2,453,580</u>	<u>\$1,178,697</u>	<u>\$3,632,277</u>

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$30,340,375. This is comprised of:

TOTAL	\$30,340,375
Designated for Economic Uncertainties	24,272,471
Designated Balances	1,324,765
Legally Restricted Balances	4,100,734
Reserved Amounts	\$ 642,405

FULLERTON ELEMENTARY SCHOOL DISTRICT UNRESTRICTED GENERAL FUND 2013-14

	Una	audited Actuals 2012-13	Una	udited Actuals 2013-14
Revenues				
Revenue Limit	\$	66,490,930	\$	84,500,517
Federal Revenues	\$	47,677	\$	378
State Revenues	\$	11,286,474	\$	2,290,782
Other Local Revenues	\$	847,063	\$	938,386
Total Revenues	\$	78,672,144	\$	87,730,063
Expenditures				
Certificated Salaries	\$	40,445,374	\$	44,004,789
Classified Salaries	\$	8,048,164	\$	9,992,597
Employee Benefits	\$	15,948,789	\$	16,942,187
Books and Supplies	\$	1,443,148	\$	2,315,107
Services and Other Operating	\$	4,061,713	\$	4,529,947
Capital Outlay	\$		\$	47,438
Other Outgo	\$	527,630	\$	777,768
Direct Support	\$	(786,066)	\$	(935,535)
Total Expenditures	\$	69,688,752	\$	77,674,298
Excess (deficiency) of revenues over				
expenditures	\$	8,983,392	\$	10,055,765
Other Financing Sources (Uses)				
Interfund Transfers In	\$	1,599,900	\$	1,600,000
Interfund Transfers Out	\$	353,594	\$	342,099
Contributions	\$	(6,750,053)	\$	(8,860,085)
Total Other Financing Sources (Uses)	\$	(5,503,747)	\$	(7,602,184)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	3,479,645	\$	2,453,581
experientures and other sources (uses)	Ф 	3,479,043	Ψ	2,733,301
Beginning Fund Balance	\$	20,306,415	\$	23,786,060
Audit Adjustment	\$	-	\$	
Adjusted Beginning Fund Balance	\$	20,306,415	\$	23,786,060
Ending Fund Balance	\$	23,786,060	\$	26,239,641
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	100,000	\$	100,000
Reserve for Stores	\$	64,035	\$	65,681
Reserve for Prepaid Exp	\$	1,166,693	\$	476,723
Desig for Econ Uncertainties	\$	2,980,152	\$	3,204,915
Other Designations	\$	2,578,065	\$	1,324,765
Legally Restricted Fund Balance	\$, , .	\$, · , · · · ·
Undesignated	\$	16,897,115	\$	21,067,557
Total Ending Fund Balance	\$	23,786,060	\$	26,239,641
Tomi Dilanig I and Dalano	***	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	SCHOOL STATE OF STATE	—

8/20/2014 1

FULLERTON ELEMENTARY SCHOOL DISTRICT RESTRICTED GENERAL FUND 2013-14

	Una	audited Actuals 2012-13	Una	audited Actuals 2013-14
Revenues				
Revenue Limit	\$	1,811,181	\$	eix
Federal Revenues	\$	5,938,697	\$	5,726,961
State Revenues	\$	6,926,616	\$	6,517,177
Other Local Revenues	\$	8,594,040	\$	8,888,558
Total Revenues	\$	23,270,534	\$	21,132,696
Expenditures				
Certificated Salaries	\$	9,961,394	\$	9,869,655
Classified Salaries	\$	7,088,673	\$	6,164,989
Employee Benefits	\$	5,647,907	\$	4,888,235
Books and Supplies	\$	3,050,133	\$	3,871,275
Services and Other Operating	\$	2,231,335	\$	2,549,794
Capital Outlay	\$	-	\$	21,692
Other Outgo	\$	847,441	\$	927,092
Direct Support	\$	469,181	\$	521,352
Total Expenditures	\$	29,296,064		28,814,084
Excess (deficiency) of revenues over				
expenditures	\$	(6,025,530)	\$	(7,681,388)
Other Financing Sources (Uses)				
Interfund Transfers In	\$		\$	
Interfund Transfers Out	\$	-	\$	· •
Contributions	\$	6,750,053	\$	8,860,085
Total Other Financing Sources (Uses)	\$	6,750,053	\$	8,860,085
Excess (deficiency) of revenues over	•	504.500	Φ.	4 4 770 60 77
expenditures and other sources (uses)	\$	724,523	\$	1,178,697
Beginning Fund Balance	\$	2,197,514	\$	2,922,037
Audit Adjustment	\$, ,	\$	<i></i>
Adjusted Beginning Fund Balance	\$	2,197,514	\$	2,922,037
Ending Fund Balance	\$	2,922,037	\$	4,100,734
	SANCACI MATERIAL CONTRACTOR OF THE SANCACI C		VALUE OF THE PARTY	
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$		\$	-
Reserve for Stores	\$		\$	-
Reserve for Prepaid Exp	\$	_	\$	-
Desig for Econ Uncertainties	\$		\$	-
Other Designations	\$	ya.	\$	-
Legally Restricted Fund Balance	\$	2,922,037	\$	4,100,734
Undesignated	\$			corrects the second
Total Ending Fund Balance	\$	2,922,037	\$	4,100,734

8/20/2014 2

FULLERTON ELEMENTARY SCHOOL DISTRICT SUMMARY GENERAL FUND 2013-14

	Una	audited Actuals 2012-13	Un	audited Actuals 2013-14
Revenues				
Revenue Limit	\$	68,302,111	\$	84,500,517
Federal Revenues	\$	5,986,374	\$	5,727,339
State Revenues	\$	18,213,090	\$	8,807,959
Other Local Revenues	\$	9,441,103	\$	9,826,944
Total Revenues	\$	101,942,678	\$	108,862,759
Expenditures				
Certificated Salaries	\$	50,406,768	\$	53,874,444
Classified Salaries	\$	15,136,837	\$	16,157,586
Employee Benefits	\$	21,596,696	\$	21,830,422
Books and Supplies	\$	4,493,281	\$	6,186,382
Services and Other Operating	\$	6,293,048	\$	7,079,741
Capital Outlay	\$	-	\$	69,130
Other Outgo	\$	1,375,071	\$	1,704,860
Direct Support	\$	(316,885)	\$	(414,183)
Total Expenditures	\$	98,984,816	\$	106,488,382
Excess (deficiency) of revenues over				
expenditures	\$	2,957,862	\$	2,374,377
Other Financing Sources (Uses)				
Interfund Transfers In	\$	1,599,900	\$	1,600,000
Interfund Transfers Out	\$	353,594	\$	342,099
Contributions	\$		\$	5 12,000
Total Other Financing Sources (Uses)	\$	1,246,306	\$	1,257,901
Excess (deficiency) of revenues over	•	4.004.460	•	
expenditures and other sources (uses)	\$	4,204,168	\$	3,632,278
Beginning Fund Balance	\$	22,503,929	\$	26,708,097
Audit Adjustment	\$		\$	20,700,007
Adjusted Beginning Fund Balance	\$	22,503,929	\$	26,708,097
Ending Fund Balance	\$	26,708,097	\$	30,340,375
			e-movement account	
Components of Ending Fund Balance:			_	
Reserve for Revolving Cash	\$	100,000	\$	100,000
Reserve for Stores	\$	64,035	\$	65,681
Reserve for Prepaid Exp	\$	1,166,693	\$	476,723
*Desig for Econ Uncertainties	\$	2,980,152	\$	3,204,915
Other Designations	\$	2,578,065	\$	1,324,765
Legally Restricted Fund Balance	\$	2,922,037	\$	4,100,734
*Undesignated	\$	16,897,115	\$	21,067,557
Total Ending Fund Balance	\$	26,708,097	\$	30,340,375

8/20/2014 3

FULLERTON ELEMENTARY SCHOOL DISTRICT CHILD DEVELOPMENT FUND 2013-14

	Una	udited Actuals 2012-13	Unaudited Actuals 2013-14	
Revenues				
Revenue Limit	\$		\$	694
Federal Revenues	\$	71,012	\$	68,250
State Revenues	\$	1,024,550	\$	1,161,028
Other Local Revenues	\$	1,843,373	\$	1,970,410
Total Revenues	\$	2,938,935	\$	3,199,688
Expenditures				
Certificated Salaries	\$	344,511	\$	507,864
Classified Salaries	\$	1,314,504	\$	1,483,849
Employee Benefits	\$	472,660	\$	567,129
Books and Supplies	\$	181,203	\$	231,532
Services and Other Operating	\$	245,399	\$	307,703
Capital Outlay	\$, ma	\$	***
Other Outgo	\$	••	\$	_
Direct Support	\$	123,498	\$	161,833
Total Expenditures	\$	2,681,775	\$	3,259,910
Expanse (definion ex) of revenues even				
Excess (deficiency) of revenues over expenditures	\$	257 160	\$	(60,222)
expenditures	Ф	257,160	Ф	(60,222)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	
Interfund Transfers Out	\$		\$	20,000
Contributions	\$	-	\$	-
Total Other Financing Sources (Uses)	\$		\$	(20,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	257,160	\$	(80,222)
Beginning Fund Balance	\$	867,037	\$	1,124,197
Audit Adjustment	\$	Mon	\$, , <u>-</u>
Adjusted Beginning Fund Balance	\$	867,037	\$	1,124,197
Ending Fund Balance	\$	1,124,197	\$	1,043,975
Components of Ending Fund Balance:			evinale a construence and man	
Reserve for Revolving Cash	\$		\$	-
Reserve for Stores	\$	-	\$	-
Desig for Econ Uncertainties	\$	100	\$	***
Other Designations	\$	1,124,197	\$	1,043,975
Legally Restricted Fund Balance	\$	-	\$	***
Undesignated	\$	-	\$	· •
Total Ending Fund Balance	\$	1,124,197	\$	1,043,975
	Concession and the Section 201		PARTICIPATION AND ADDRESS OF THE	

FULLERTON ELEMENTARY SCHOOL DISTRICT CAFETERIA FUND 2013-14

	Una	Unaudited Actuals 2012-13		udited Actuals 2013-14
Revenues				
Revenue Limit	\$	-	\$	***
Federal Revenues	\$	3,293,366	\$	4,066,985
State Revenues	\$	243,418	\$	246,355
Other Local Revenues	\$	1,255,065	\$	1,225,797
Total Revenues	\$	4,791,849	\$	5,539,137
Expenditures				
Certificated Salaries	\$	-	\$	***
Classified Salaries	\$	1,611,476	\$	1,632,733
Employee Benefits	\$	640,646	\$	627,900
Books and Supplies	\$	1,847,875	\$	2,310,998
Services and Other Operating	\$	115,775	\$	135,401
Capital Outlay	\$	156,233	\$	114,115
Other Outgo	\$	_	\$	_
Direct Support	\$	193,387	\$	252,349
Total Expenditures	\$	4,565,392	\$	5,073,496
Excess (deficiency) of revenues over				
expenditures	\$	226,457	\$	465,641
Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Contributions Total Other Financing Sources (Uses)	\$ \$ \$	- - -	\$ \$ \$	- - -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	226,457	\$	465,641
expenditures and other sources (uses)	Ψ	American Contract Con	Ψ	TOO, OTI
Beginning Fund Balance Audit Adjustment	\$ \$	1,376,187	\$ \$	1,602,644
Adjusted Beginning Fund Balance	\$	1,376,187	\$	1,602,644
Ending Fund Balance	\$	1,602,644	\$	2,068,285
Components of Ending Fund Balance:			A	222
Reserve for Revolving Cash	\$	820	\$	820
Reserve for Stores	\$	97,156	\$	87,237
Reserve for Prepaid Exp	\$	508	\$	1,263
Desig for Econ Uncertainties	\$	-	\$	
Other Designations	\$	1,504,160	\$	1,978,965
Legally Restricted Fund Balance	\$	-	\$	-
Undesignated	\$		\$	ONTO THE STATE OF
Total Ending Fund Balance	\$	1,602,644	\$	2,068,285

FULLERTON ELEMENTARY SCHOOL DISTRICT DEFERRED MAINTENANCE FUND 2013-14

		idited Actuals 2012-13	Unaudited Actuals 2013-14	
Revenues				
Revenue Limit	\$		\$. ••
Federal Revenues	\$	-	\$	
State Revenues	\$	40m	\$	
Other Local Revenues	\$	7,670	\$	5,808
Total Revenues	\$	7,670	\$	5,808
Expenditures				
Certificated Salaries	\$	E44	\$	
Classified Salaries	\$	-	\$	· -
Employee Benefits	\$	**	\$	-
Books and Supplies	\$	15,799	\$	34,835
Services and Other Operating	\$	321,278	\$	222,580
Capital Outlay	\$		\$	
Other Outgo	\$	_	\$	_
Direct Support	\$	-	\$	-
Total Expenditures	\$	337,077	\$	257,415
Excess (deficiency) of revenues over				
expenditures	\$	(329,407)	\$	(251,607)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	-
Interfund Transfers Out	\$	-	\$	-
Contributions	\$. ••	\$	
Total Other Financing Sources (Uses)	\$		\$	
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(329,407)	\$	(251,607)
Beginning Fund Balance	\$	2,186,168	\$	1,856,761
Audit Adjustment	\$	2,100,100	\$	1,030,701
Adjusted Beginning Fund Balance	\$	2,186,168	\$	1,856,761
Ending Fund Balance	\$	1,856,761	\$	1,605,154
Ending Fund Datanee	Ψ	1,030,701	Ψ	1,005,154
Components of Ending Fund Balance:	0		<i>a</i>	
Reserve for Revolving Cash	\$		\$	No
Reserve for Stores	\$	6000	\$	-
Desig for Econ Uncertainties	\$		\$	
Other Designations	\$	1,856,761	\$	1,605,154
Legally Restricted Fund Balance	\$	•	\$	**
Undesignated	\$		\$	
Total Ending Fund Balance	\$	1,856,761	\$	1,605,154

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND - OTHER THAN CAPITAL OUTLAY 2013-14

		udited Actuals 2012-13	Unaudited Actuals 2013-14	
Revenues				
Revenue Limit	\$	No	\$	
Federal Revenues	\$	804	\$	400
State Revenues	\$	-	\$	
Other Local Revenues	\$	-	\$	- ·
Total Revenues	\$		\$	
Expenditures				
Certificated Salaries	\$	en	\$	504
Classified Salaries	\$	-	\$	-
Employee Benefits	\$	-	\$	-
Books and Supplies	\$	144	\$	tre .
Services and Other Operating	\$		\$	-
Capital Outlay	\$	and "	\$	Non
Other Outgo	\$	-	\$	
Direct Support	\$	5 5	\$	-
Total Expenditures	\$		\$	
Excess (deficiency) of revenues over				
expenditures	\$	•	\$	
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	-
Interfund Transfers Out	\$	1,000,000	\$	1,000,000
Contributions	\$	-	\$	-
Total Other Financing Sources (Uses)	\$	(1,000,000)	\$	(1,000,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(1,000,000)	\$	(1,000,000)
Beginning Fund Balance	\$	2,874,842	\$	1,874,842
Audit Adjustment	\$	nor .	\$	· · ·
Adjusted Beginning Fund Balance	\$	2,874,842	\$	1,874,842
Ending Fund Balance	\$	1,874,842	\$	874,842
Components of Ending Fund Balance: Reserve for Revolving Cash	\$	_	\$	
Reserve for Stores	\$	-	\$	_
	\$ \$	-	\$ \$	-
Desig for Econ Uncertainties		1 074 040		974 949
Other Designations	\$	1,874,842	\$ ¢	874,842
Legally Restricted Fund Balance	\$		\$	∞
Undesignated	\$	1 074 040	\$	074 040
Total Ending Fund Balance	\$	1,874,842	\$	874,842

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND- POST EMPLOYMENT BENEFITS 2013-14

	Unaudited Actuals 2012-13		Unaudited Actuals 2013-14	
Revenues				
Revenue Limit	\$		\$	* see
Federal Revenues	\$	wide	\$	
State Revenues	\$	esr.	\$	-
Other Local Revenues	\$	2,124	\$	291
Total Revenues	\$	2,124	\$	291
Expenditures				
Certificated Salaries	\$	***	\$	•
Classified Salaries	\$	-	\$	-
Employee Benefits	\$	~	\$	100
Books and Supplies	\$	-	\$	-
Services and Other Operating	\$	-	\$	-
Capital Outlay	\$		\$	-
Other Outgo	\$	NO.	\$.00M
Direct Support	\$	_	\$	_
Total Expenditures	\$		\$	
Excess (deficiency) of revenues over				
expenditures	\$	2,124	\$	291
Other Financing Sources (Uses)				
Interfund Transfers In	\$	••	\$	-
Interfund Transfers Out	\$	580,000	\$	580,000
Contributions	\$	-	\$	
Total Other Financing Sources (Uses)	\$	(580,000)	\$	(580,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(577,876)	\$	(579,709)
Beginning Fund Balance	\$	1,284,349	\$	706,473
Audit Adjustment	\$	-	\$	
Adjusted Beginning Fund Balance	\$	1,284,349	\$	706,473
Ending Fund Balance	\$	706,473	\$	126,764
Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores	\$ \$	- -	\$ \$	-
Desig for Econ Uncertainties	\$	-	\$	-
Other Designations	\$	706,473	\$	126,764
Legally Restricted Fund Balance	\$		\$	***
Undesignated	\$		\$	
Total Ending Fund Balance	\$	706,473	\$	126,764

FULLERTON ELEMENTARY SCHOOL DISTRICT BUILDING FUND 2013-14

	Unaudited Actuals 2012-13		Unaudited Actuals 2013-14	
Revenues				
Revenue Limit	\$	-	\$	-
Federal Revenues	\$	- ,	\$	
State Revenues	\$	•	\$	
Other Local Revenues	\$	4,468	\$	3,818
Total Revenues	\$	4,468	\$	3,818
Expenditures				
Certificated Salaries	\$	120	\$	
Classified Salaries	\$	***	\$	•••
Employee Benefits	\$		\$	_
Books and Supplies	\$	(m	\$	Sh4
Services and Other Operating	\$	_	\$	_
Capital Outlay	\$	330,579	\$	274,944
Other Outgo	\$	394,946	\$	370,720
Direct Support	\$	-	\$	_
Total Expenditures	\$	725,525	\$	645,664
Excess (deficiency) of revenues over				
expenditures	\$	(721,057)	\$	(641,846)
expenditures	Ψ	(721,037)	Φ	(0+1,0+0)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	432,817	\$	342,100
Interfund Transfers Out	\$	19,900	\$	-
Other Sources	. \$	330,579	\$	266,201
Total Other Financing Sources (Uses)	\$	743,496	\$	608,301
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	22,439	\$	(33,545)
				TOCHTECOCOMMONCE AND ASSECTIVE ANNUAL TREATMENT AND THE SECTION AND THE SECTIO
Beginning Fund Balance	\$	1,503,391	\$	1,525,830
Audit Adjustment	\$	-	\$	
Adjusted Beginning Fund Balance	\$	1,503,391	\$	1,525,830
Ending Fund Balance	\$	1,525,830	\$	1,492,285
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$		\$	
Reserve for Stores	\$ \$	~	\$ \$	~
		_		-
Desig for Econ Uncertainties	\$	1 525 920	\$	1 402 205
Other Designations	\$	1,525,830	\$	1,492,285
Legally Restricted Fund Balance	\$		\$	ane
Undesignated	\$	1 505 020	\$	1 100 005
Total Ending Fund Balance	\$	1,525,830	\$	1,492,285

FULLERTON ELEMENTARY SCHOOL DISTRICT CAPITAL FACILITIES FUND 2013-14

	Unaudited Actuals 2012-13		Unaudited Actuals 2013-14	
Revenues				
Revenue Limit	\$	-	\$	
Federal Revenues	\$	504	\$	-
State Revenues	\$	-	\$	-
Other Local Revenues	\$	367,713	\$	1,527,797
Total Revenues		367,713	\$	1,527,797
Expenditures				
Certificated Salaries	\$	gas ·	\$	fore
Classified Salaries	\$	-	\$	-
Employee Benefits	\$	-	\$	-
Books and Supplies	\$	70,043	\$	23,554
Services and Other Operating	\$	85,481	\$	99,429
Capital Outlay	\$	67,746	\$	665,484
Other Outgo	\$	31,460	\$	31,460
Direct Support	\$	_	\$	_
Total Expenditures	\$	254,730	\$	819,927
Excess (deficiency) of revenues over				
expenditures	\$	112,983	\$	707,870
Other Financing Sources (Uses)				
Interfund Transfers In	\$	•	\$	
Interfund Transfers Out	\$	-	\$	-
Contributions	\$	-	\$	_
Total Other Financing Sources (Uses)	\$		\$	
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	112,983	\$	707,870
Beginning Fund Balance	\$	1,734,986	\$	1,847,969
Audit Adjustment	\$	1,754,500	\$	1,047,707
Adjusted Beginning Fund Balance	\$	1,734,986	\$	1,847,969
Ending Fund Balance	\$	1,847,969	\$	2,555,839
Ending I and Balance	anne anne de la companya de la compa	1,017,00	Company Company	
Components of Ending Fund Balance:	ø		ø.	
Reserve for Revolving Cash	\$	-	\$ ¢	err
Reserve for Stores	\$	ativ	\$	-
Desig for Econ Uncertainties	\$	1.045.060	\$	~ ^ ### ^^^
Other Designations	\$	1,847,969	\$	2,555,839
Legally Restricted Fund Balance	\$	-	\$	••
Undesignated	\$	1.048.040	\$	
Total Ending Fund Balance	\$	1,847,969	\$	2,555,839

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS 2013-14

		idited Actuals 2012-13	Unaudited Actuals 2013-14		
Revenues					
Revenue Limit	\$	-	\$	-	
Federal Revenues	\$		\$	404	
State Revenues	\$, 901	\$		
Other Local Revenues	\$	238,678	\$	280,058	
Total Revenues	\$	238,678	\$	280,058	
Expenditures					
Certificated Salaries	\$	***	\$	-	
Classified Salaries	\$		\$	-	
Employee Benefits	\$	-	\$	-	
Books and Supplies	\$	3,410	\$	23,587	
Services and Other Operating	\$	5,541	\$	34,051	
Capital Outlay	\$	133,841	\$	536,741	
Other Outgo	\$	_	\$	· _	
Direct Support	\$	-	\$	w	
Total Expenditures	\$	142,792	\$	594,379	
Excess (deficiency) of revenues over					
expenditures	\$	95,886	\$	(314,321)	
Other Financing Sources (Uses)	4				
Interfund Transfers In	\$		\$	_	
Interfund Transfers Out	\$	79,223	\$	-	
Contributions	\$.	-	\$	_	
Total Other Financing Sources (Uses)	\$	(79,223)	\$		
Excess (deficiency) of revenues over					
expenditures and other sources (uses)	\$	16,663	\$	(314,321)	
	anticological de la constanti		DOMES AND RESIDENCE OF THE SECOND SEC		
Beginning Fund Balance	\$	2,176,887	\$	2,193,550	
Audit Adjustment	\$	-	\$	-	
Adjusted Beginning Fund Balance	\$	2,176,887	\$	2,193,550	
Ending Fund Balance	\$	2,193,550	\$	1,879,229	
Components of Ending Fund Balance:					
Reserve for Revolving Cash	\$	_	\$		
Reserve for Stores	\$		\$	-	
Desig for Econ Uncertainties	\$	_	\$		
Other Designations	\$	2,193,550	\$	1,879,229	
Legally Restricted Fund Balance	\$	-	\$		
Undesignated	\$	_	\$	_	
Total Ending Fund Balance	\$	2,193,550	\$	1,879,229	
TOME THEFT AND THEFT	**************************************		Management and the second seco	2.9012 gardent 2	

FULLERTON ELEMENTARY SCHOOL DISTRICT CAPITAL PROJECTS FUND-BLENDED COMPONENTS 2013-14

Revenue Limit \$ - \$ - S <			udited Actuals 2012-13	Una	udited Actuals 2013-14
Federal Revenues \$ - \$ - Santa Revenues \$ - \$ - \$ - \$ - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -					
State Revenues \$ 893,378 \$ 1,627,824 Total Revenues \$ 893,378 \$ 1,627,824 Total Revenues \$ 893,378 \$ 1,627,824 Expenditures \$ 893,378 \$ 1,627,824 Expenditures \$ 2 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					***
Other Local Revenues \$ 893,378 \$ 1,627,824 Total Revenues \$ 893,378 \$ 1,627,824 Expenditures \$ 2 893,378 \$ 1,627,824 Certificated Salaries \$ - \$ - Classified Salaries \$ - \$ - Employee Benefits \$ - \$ - Books and Supplies \$ - \$ - Services and Other Operating \$ 122,071 \$ 98,830 Capital Outlay \$ 7,9907 \$ 181,667 Direct Support \$ - \$ - Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (18,882) \$ (731,478) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Addit Adjustment \$ - \$ -			-		300
Expenditures			-		
Expenditures	Other Local Revenues		893,378	ACCORDING TO SERVICE OF	1,627,824
Certificated Salaries \$ - \$ - \$ Classified Salaries \$ - \$ - \$ Employee Benefits \$ - \$ - \$ Books and Supplies \$ - \$ - \$ Services and Other Operating \$ 122,071 \$ 98,830 Capital Outlay \$ - \$ - \$ - Other Outgo \$ 719,907 \$ 181,667 Direct Support \$ - \$ - \$ - Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) \$ - \$ - \$ - Interfund Transfers In Interfund Transfers Out Other Uses \$ - \$ - Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Addit Adjustment \$ - \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 Components of Ending Fund Balance: \$ - \$ -	Total Revenues	\$	893,378	\$	1,627,824
Classified Salaries \$	Expenditures				
Employee Benefits \$ - \$ - \$ Books and Supplies \$ 122,071 \$ 98,830 Services and Other Operating \$ 122,071 \$ 98,830 Capital Outlay \$ - \$ - \$ Other Outgo \$ 719,907 \$ 181,667 Direct Support \$ - \$ - \$ Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) \$ - \$ - \$ Interfund Transfers In \$ - \$ - \$ Interfund Transfers Out \$ - \$ - \$ Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		\$		\$	ko
Books and Supplies \$ - \$ - \$ \$ - \$ \$ \$ \$ \$ \$	Classified Salaries	\$	**	\$	ma.
Services and Other Operating \$ 122,071 \$ 98,830 Capital Outlay \$ 719,907 \$ 181,667 Direct Support \$ 719,907 \$ 181,667 Direct Support \$ - \$ - Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) Interfund Transfers In	Employee Benefits	\$		\$	-
Capital Outlay \$ - \$	Books and Supplies	\$	-	\$	***
Other Outgo \$ 719,907 \$ 181,667 Direct Support \$ - \$ - Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) S - \$ - Interfund Transfers In \$ - \$ - Interfund Transfers Out \$ - \$ - Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ -	Services and Other Operating	\$	122,071	\$	98,830
Direct Support \$ - \$ - Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out \$ - \$ - Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Ec	Capital Outlay	\$	-	\$	***
Direct Support \$ - \$ - Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out \$ - \$ - Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Ec	Other Outgo		719,907	\$	181,667
Total Expenditures \$ 841,978 \$ 280,497 Excess (deficiency) of revenues over expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses)			, m		·
expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses)			841,978	#THE THE PARTY NAMED IN	280,497
expenditures \$ 51,400 \$ 1,347,327 Other Financing Sources (Uses)	Excess (deficiency) of revenues over				
Interfund Transfers In	•	\$	51,400	\$	1,347,327
Interfund Transfers Out \$ - \$ - Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - \$ - \$ - \$ -	Other Financing Sources (Uses)				
Other Uses \$ 70,282 \$ 2,078,805 Total Other Financing Sources (Uses) \$ (70,282) \$ (2,078,805) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Audit Adjustment \$ - \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -	Interfund Transfers In	\$	-	\$	-
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Audit Adjustment \$ - \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - \$ - Reserve for Revolving Cash \$ - \$ - \$ - Reserve for Stores \$ - \$ - \$ - Desig for Econ Uncertainties \$ - \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - \$ - Undesignated \$ - \$ - \$ -	Interfund Transfers Out	\$	-	\$	-
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -	Other Uses	\$	70,282	\$	2,078,805
expenditures and other sources (uses) \$ (18,882) \$ (731,478) Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -	Total Other Financing Sources (Uses)	\$	(70,282)	\$	(2,078,805)
Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -	· · · · · · · · · · · · · · · · · · ·	\$	(18,882)	\$	(731,478)
Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: \$ - \$ - Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -					
Adjusted Beginning Fund Balance \$ 1,533,336 \$ 1,514,454 Ending Fund Balance \$ 1,514,454 \$ 782,976 Components of Ending Fund Balance: Reserve for Revolving Cash \$ - \$ - Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -			1,533,336		1,514,454
Ending Fund Balance\$ 1,514,454\$ 782,976Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores Desig for Econ Uncertainties Other Designations Legally Restricted Fund Balance Undesignated\$ - 			-		-
Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores Desig for Econ Uncertainties Other Designations Legally Restricted Fund Balance Undesignated S - S - - - - - - - - - -	· · ·	COLORO MONTH CONTRACTOR CONTRACTO		THE PERSON NAMED IN	
Reserve for Revolving Cash Reserve for Stores Desig for Econ Uncertainties Other Designations Legally Restricted Fund Balance Undesignated S - - S - S - S - S - S - S - S - S - S - S -	Ending Fund Balance	\$	1,514,454	\$	782,976
Reserve for Stores \$ - \$ - Desig for Econ Uncertainties \$ - \$ - Other Designations \$ 1,514,454 \$ 782,976 Legally Restricted Fund Balance \$ - \$ - Undesignated \$ - \$ -	· · · · · · · · · · · · · · · · · · ·				
Desig for Econ Uncertainties \$\\$ - \$\\$ - \\ Other Designations \$\\$ 1,514,454 \$\\$ 782,976 Legally Restricted Fund Balance \$\\$ - \$\\$ - \\ Undesignated \$\\$ - \$\\$ - \\	•	\$	-	\$	-
Other Designations\$ 1,514,454\$ 782,976Legally Restricted Fund Balance\$ -\$ -Undesignated\$ -\$ -	Reserve for Stores	\$	-	\$	-
Legally Restricted Fund Balance\$-\$-Undesignated\$-\$-	Desig for Econ Uncertainties	\$	-	\$	-
Undesignated \$ - \$ -	Other Designations	\$	1,514,454	\$	782,976
	Legally Restricted Fund Balance	\$	-	\$	-
Total Ending Fund Balance \$ 1,514,454 \$ 782,976	Undesignated	_\$		_\$	
	Total Ending Fund Balance	\$	1,514,454	\$	782,976

FULLERTON ELEMENTARY SCHOOL DISTRICT BOND INTEREST AND REDEMPTION FUND 2013-14

		ndited Actuals 2012-13	Unaudited Actuals 2013-14		
Revenues					
Revenue Limit	\$	ees	\$	891	
Federal Revenues	\$	200	\$	Nor	
State Revenues	\$	32,067	\$	29,597	
Other Local Revenues	\$	3,473,551	\$	3,497,048	
Total Revenues	\$	3,505,618	\$	3,526,645	
Expenditures					
Certificated Salaries	\$	60	\$	-	
Classified Salaries	\$	-	\$	<u></u>	
Employee Benefits	\$		\$	-	
Books and Supplies	\$	e	\$	Ma	
Services and Other Operating	\$	-	\$	_	
Capital Outlay	\$		\$		
Other Outgo	\$	3,244,456	\$	3,346,306	
Direct Support	\$	- , ,	\$, , , <u>-</u>	
Total Expenditures	\$	3,244,456	\$	3,346,306	
Excess (deficiency) of revenues over					
expenditures	\$	261,162	\$	180,339	
Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out	\$ \$	-	\$ \$	-	
Other Sources	\$	-	\$	_	
Total Other Financing Sources (Uses)	\$	The state of the s	\$	Terro	
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	261,162	\$	180,339	
Beginning Fund Balance	\$	2,479,088	\$	2,741,098	
Other Restatements	\$	848	\$	581	
Adjusted Beginning Fund Balance	\$	2,479,936	\$	2,741,679	
Ending Fund Balance	\$	2,741,098	\$	2,922,018	
Components of Ending Fund Balance: Reserve for Revolving Cash	\$		\$		
Reserve for Stores	<i>\$</i> \$	-	\$ \$		
		-		-	
Desig for Econ Uncertainties	\$	-	\$	-	
Other Designations	\$	2 741 000	\$	2 022 010	
Legally Restricted Fund Balance	\$	2,741,098	\$	2,922,018	
Undesignated	\$	A 77.41 AAA	\$	2 022 012	
Total Ending Fund Balance	\$	2,741,098	\$	2,922,018	

FULLERTON ELEMENTARY SCHOOL DISTRICT SELF INSURANCE FUND 2013-14

		udited Actuals 2012-13	Unaı	udited Actuals 2013-14
Revenues			4	
Revenue Limit	\$	va.	\$	***
Federal Revenues	\$	- '	\$	-
State Revenues	\$	***	\$	***
Other Local Revenues	\$	1,460,708	\$	1,475,541
Total Revenues	\$	1,460,708	\$	1,475,541
Expenditures				
Certificated Salaries	\$	**	\$	-
Classified Salaries	\$	96,060	\$	100,556
Employee Benefits	\$	29,527	\$	30,581
Books and Supplies	\$	66,370	\$	52,510
Services and Other Operating	\$	1,797,395	\$	1,281,859
Capital Outlay	\$	-	\$	-
Other Outgo	\$	-	\$	
Direct Support		=	\$	Acc
Total Expenditures	\$	1,989,352	\$	1,465,506
Excess (deficiency) of revenues over				
expenditures	\$	(528,644)	\$	10,035
Other Financing Sources (Uses)			•	
Interfund Transfers In	\$	· *-	\$	-
Interfund Transfers Out	\$	-	\$	-
Contributions	\$	generalise un experience sindre un hermanischen Geberhalt (die Geb	\$	
Total Other Financing Sources (Uses)		ACC COMPAGE ALLOY POLYCON PROCEDURES SECURIFICATION CONTENTS AND SECURIFICATION OF THE PROCESS S	\$	COMMON AND AND AND AND AND AND AND AND AND AN
Excess (deficiency) of revenues over	¢	(528 644)	¢	10.025
expenditures and other sources (uses)	\$	(528,644)	\$	10,035
Beginning Net Assets	\$	1,820,303	\$	1,291,659
Audit Adjustment	\$	-	\$	_
Adjusted Beginning Net Assets	\$	1,820,303	\$	1,291,659
Ending Net Assets	\$	1,291,659	\$	1,301,694
	SCOTTON OF THE PROPERTY OF THE		PARAMATAN PROPERTY OF THE PROP	
Components of Ending Net Assets:				
Reserve for Revolving Cash	\$		\$	-
Reserve for Stores	\$	-	\$	÷u.
Desig for Econ Uncertainties	\$		\$	· _
Other Designations	\$	1,291,659	\$	1,301,694
Legally Restricted Fund Balance	\$	· · · · · ·	\$	· · · · ·
Undesignated	\$	PTF	\$	_
Total Ending Net Assets	\$	1,291,659	\$	1,301,694
~	SCOOL SCOOL STATES	construinte transcomment de la construint de la construin	HATTANA PARAMETERS	THE CONTROL OF THE PROPERTY OF

Printed: 8/25/2014 8:52 AM

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2013-14 UNAUDITED ACTUAL FINANCIAL RE with Education Code Section 41010 and is here the school district pursuant to Education Code S	
Signed Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: Sept 09, 2014
To the Superintendent of Public Instruction:	
2013-14 UNAUDITED ACTUAL FINANCIAL REby the County Superintendent of Schools pursua	PORT. This report has been verified for accuracy ant to Education Code Section 42100.
Signed County Superintendent/Designee (Original signature required)	Date:
For additional information on the unaudited actu	ral reports, please contact: For School District:
Wendy Benkert, Ed.D.	Susan Cross Hume
Name	Name
Asst. Superintendent, Business Services	Asst. Supt. Business
Title (714) 966-4229	Title (714) 447-7412
Telephone	Telephone
wbenkert@ocde.us	susan_hume@fullertonsd.org
E-mail Address	E-mail Address
SELECTION OF BUDGET ADOPTION CYCLE	:
Pursuant to Education Code Section 42127(i), the adoption cycle for the 2015-16 budget year:	his school district elects to use the following budget
(<u>S</u>) Budget Adoption Cycle ('D' fo	or Dual or 'S' for Single)

Fullerton Elementary Orange County

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

30 66506 0000000 Form CA

Printed: 8/25/2014 8:52 AM

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	65.69%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
,	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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.	
	Adjusted Appropriations Limit	\$79,331,450.01
	Appropriations Subject to Limit	\$79,331,450.01
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.38%
	Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	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	***************************************
	me a solicities, a secting of superintended to the t	

Printed: 8/25/2014 8:45 AM

G = General Ledger Data; S = Supplemental Data

400000	G = General Ledger Data; S = Supplemental Data	Data Supp	liad For
Form	Description	2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
19	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		-
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		100 10 100 100 100 100 100 100 100 100
36	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
<u>вод</u> А	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S S	
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
		Go	
CHG	Change Order Form	GS	
DEBT	Schedule of Long-Term Liabilities		
GANN	Appropriations Limit Calculations	GS 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

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

Orange County			cted and Restricted ditures by Object					Form 0	
		2013	-14 Unaudited Actua	ıls		2014-15 Budget			
Description Resource C	Object odes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
A. REVENUES									
1) LCFF Sources	8010-8099	84,500,517.28	0.00	84,500,517.28	92,418,917.00	0.00	92,418,917.00	9.4%	
2) Federal Revenue	8100-8299	378.30	5,726,961.11	5,727,339.41	0.00	5,230,866.00	5,230,866.00	-8.7%	
3) Other State Revenue	8300-8599	2,290,781.61	6,517,176.92	8,807,958.53	2,277,079.00	3,538,283.00	5,815,362.00	-34.0%	
4) Other Local Revenue	8600-8799	938,386.08	8,888,558.14	9,826,944.22	474,452.00	7,938,043.00	8,412,495.00	-14.4%	
5) TOTAL, REVENUES		87,730,063.27	21,132,696.17	108,862,759.44	95,170,448.00	16,707,192.00	111,877,640.00	2.8%	
B. EXPENDITURES	A A			1		4.6			
1) Certificated Salaries	1000-1999	44,004,789.32	9,869,654.55	53,874,443.87	45,937,794.00	10,244,147.00	56,181,941.00	4.3%	
2) Classified Salaries	2000-2999	9,992,596.77	6,164,989.07	16,157,585.84	10,898,888.00	6,313,733.00	17,212,621.00	6.5%	
3) Employee Benefits	3000-3999	16,942,186.86	4,888,235.10	21,830,421.96	18,244,279.00	5,310,729.00	23,555,008.00	7.9%	
4) Books and Supplies	4000-4999	2,315,106.97	3,871,275.38	6,186,382.35	4,140,474.00	1,454,465.00	5,594,939.00	-9.6%	
5) Services and Other Operating Expenditures	5000-5999	4,529,947.14	2,549,794.50	7,079,741.64	5,432,873.00	2,189,951.00	7,622,824.00	7.7%	
6) Capital Outlay	6000-6999	47,438.05	21,691.55	69,129.60	117,552.00	0.00	117,552.00	70.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	777,768.00	927,092.23	1,704,860.23	813,002.00	900,000.00	1,713,002.00	0.5%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(935,534.41)	521,351.77	(414,182.64)	(789,938.00)	386,680.00	(403,258.00)	-2.6%	
9) TOTAL, EXPENDITURES		77,674,298.70	28,814,084.15	106,488,382.85	84,794,924.00	26,799,705.00	111,594,629.00	4.8%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	, ,	10,055,764.57	(7,681,387.98)	2,374,376.59	10,375,524.00	(10,092,513.00)	283,011.00	-88.1%	
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers in	8900-8929	1,600,000.00	0.00	1,600,000.00	1,001,568.00	0.00	1,001,568.00	-37.4%	
b) Transfers Out	7600-7629	342,099.42	0.00	342,099.42	185,452.00	0.00	185,452.00	-45.8%	
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	(8,860,084.78)	8,860,084.78	0.00	(10,092,513.00)	10,092,513.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(7,602,184.20)	8,860,084.78	1,257,900.58	(9,276,397.00)	10,092,513.00	816,116.00	-35.1%	

Change County				inditures by Object					Form o
			201	3-14 Unaudited Actu	ıais		2014-15 Budget		
Description		Object esource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	-		2,453,580.37	1,178,696.80	3,632,277.17	1,099,127.00	0.00	1,099,127.00	-69.7%
F. FUND BALANCE, RESERVES			ALAAA AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA			TO THE PROPERTY OF THE PROPERT			
Beginning Fund Balance a) As of July 1 - Unaudited		9791	23,786,060.19	2,922,037.26	26,708,097.45	26,239,640.56	4,100,734.06	30,340,374.62	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,786,060.19	2,922,037.26	26,708,097.45	26,239,640.56	4,100,734.06	30,340,374.62	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,786,060.19	2,922,037.26	26,708,097.45	26,239,640.56	4,100,734.06	30,340,374.62	13.6%
2) Ending Balance, June 30 (E + F1e)			26,239,640.56	4,100,734.06	30,340,374.62	27,338,767.56	4,100,734.06	31,439,501.62	3.6%
Components of Ending Fund Balance a) Nonspendable								-	
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	65,680.81	0.00	65,680.81	94,810.00	0.00	94,810.00	44.3%
Prepaid Expenditures		9713	476,723.96	0.00	476,723.96	1,135,746.00	0.00	1,135,746.00	138.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,100,734.06	4,100,734.06	0.00	4,100,734.06	4,100,734.06	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	1,324,765.00	0.00	1,324,765.00	763,429.00	0.00	763,429.00	-42.4%
Response to Intervention 302	0000	9780	309,105.00		309,105.00				
Site Discretionary 304	0000	9780	352,231.00		352,231.00				
Instructional Materials K-8 380	0000	9780	663,429.00		663,429.00				
Site Discretionary 304	0000	9780				100,000.00		100,000.00	
Instructional Materials K-8 380	0000	9780				663,429.00		663,429.00	
e) Unassigned/unappropriated Reserve for Economic Uncertainties		9789	3,204,914,47	0.00	3,204,914.47	3.353,402.00	0.00	3.353.402.00	4.00/
									4.6%
Unassigned/Unappropriated Amount	~~~	9790	21,067,556.32	0.00	21,067,556.32	21,891,380.56	0.00	21,891,380.56	3.9%

		Exper	nditures by Object					1 01111
		2013	3-14 Unaudited Actu	ils	2014-15 Budget			
Description Resource Cor	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS			-					
1) Cash		A STORAGE ALGORITHM						
a) in County Treasury	9110	19,525,061.38	1,654,605.13	21,179,666.51				
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Fund	9130	100,000.00	0,00	100,000.00				
d) with Fiscal Agent	9135	123,600.00	0.00	123,600.00				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	8,938,017.31	927,812.31	9,865,829.62				
4) Due from Grantor Government	9290	0.00	1,772,919.07	1,772,919.07				
5) Due from Other Funds	9310	439,811.44	13,145.37	452,956.81				
6) Stores	9320	65,680.81	0.00	65,680.81				
7) Prepaid Expenditures	9330	476,723.96	0.00	476,723.96				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		29,668,894.90	4,368,481.88	34,037,376.78				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I. LIABILITIES								
1) Accounts Payable	9500	3,097,060.26	238,154.31	3,335,214.57				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	332,194.08	2,840.68	335,034.76				
4) Current Loans	9640	0.00	0.00	0.00				
5) Unearned Revenue	9650	0.00	26,752.83	26,752.83				
6) TOTAL, LIABILITIES		3,429,254.34	267,747.82	3,697,002.16				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00				
K. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (16 + J2)		26,239,640.56	4,100,734.06	30,340,374.62				

Orange County			Expe	enditures by Object			2014-15 Budget		Form
			201	13-14 Unaudited Actua	·				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
.CFF SOURCES						,			
Principal Apportionment State Aid - Current Year		8011	37,025,200.00	0.00	37,025,200.00	47,213,744.00	0.00	47,213,744.00	27.5
Education Protection Account State Aid - Current	Year	8012	14,407,063.00	0.00	14,407,063.00	12,274,510.00	0.00	12,274,510.00	-14.8
State Aid - Prior Years		8019	3,750.02	0.00	3,750.02	0.00	0.00	0.00	-100.0
Tax Relief Subventions Homeowners' Exemptions		8021	229,683.89	0.00	229,683.89	229,684.00	0.00	229,684.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes		8041	29,385,907.72	0.00	29,385,907.72	29,557,593.00	6.00	29,557,593.00	0.0
Unsecured Roll Taxes		8042	1,096,404.88	0.00	1,096,404.88	1,082,238.00	0.00	1,082,238.00	-1.3
Prior Years' Taxes		8043	590,251.05	0.00	590,251.05	581,560.00	0.00	581,560.00	-1.
Supplemental Taxes		8044	1,191,665.71	0.00	1,191,665.71	1,097,646.00	0:00	1,097,646.00	-7.
Education Revenue Augmentation			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,,	1,001,01010		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Fund (ERAF) Community Redevelopment Funds		8045	(3,483.60)	0.00	(3,483.60)	(57,071.00)	0.00	(57,071.00)	1538.
(SB 617/699/1992)		8047	574,074.61	0.00	574,074.61	439,013.00	0.00	439,013.00	-23.
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.
discellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF									
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, LCFF Sources			84,500,517.28	0.00	84,500,517.28	92,418,917.00	0.00	92,418,917.00	9.
LCFF Transfers									
Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0.
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property	Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, LCFF SOURCES			84,500,517.28	0.00	84,500,517.28	92,418,917.00	0.00	92,418,917.00	9.
EDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0
Special Education Entitlement		8181	0.00	2,122,336.00	2,122,336.00	0.00	2,111,694.00	2,111,694.00	-0.
Special Education Discretionary Grants		8182	0.00	257,363.00	257,363.00	0.00	242,367.00	242,367.00	-5
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0
Nildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.
nteragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		1,704,645.88	1,704,645.88		1,728,363.00	1,728,363.00	1
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	
NCLB: Title II, Part A, Teacher Quality	4035	8290		544,548.50	544,548.50		449,809.00	449,809.00	
NCLB: Title III, Immigrant Education	4000	0200		044,040.00	044,040.00		710,000.00	770,000,00	=-//.
Program	4201	8290		17,847.11	17,847.11		42,647.00	42,647.00	139.

				ditures by Object					Form
			2013	-14 Unaudited Actual	s		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient									
(LEP) Student Program	4203	8290		387,317.91	387,317.91		374,494.00	374,494.00	-3.39
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		2.02		
Schools Grant Frogram (F GSGF)	3011-3020, 3026-	0290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.09
Vocational and Applied				0.00	0.00		0.00	0.00	0.07
Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	378.30	692,902.71	693,281.01	0.00	281,492.00	281,492.00	-59.49
TOTAL, FEDERAL REVENUE			378.30	5,726,961.11	5,727,339.41	0.00	5,230,866.00	5,230,866.00	-8.79
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.09
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	376,877.00	0.00	376,877.00	377,000.00	0.00	377,000.00	0.09
Lottery - Unrestricted and Instructional Materials	5	8560	1,834,768.76	501,491.07	2,336,259.83	1,846,724.00	496,287.00	2,343,011.00	0.39
Tax Relief Subventions Restricted Levies - Other							The second secon		
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	0.09
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		1,763,469.00	1,763,469.00		1,763,469.00	1,763,469.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590		186,943.00	186,943.00		0.00	0.00	-100.09
Healthy Start	6240	8590		0.00	0.00	Adda Sagis	0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.09
Specialized Secondary	7370	8590	1 12 2 2	0.00	0.00		0.00	0.00	0.09
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.09
Quality Education Investment Act	7400	8590		461,300.00	461,300.00		461,300.00	461,300.00	0.0%
Common Core State Standards Implementation	7405	8590		2,779,314.00	2,779,314.00		0.00	0.00	-100.09
All Other State Revenue	All Other	8590	79,135.85	824,659.85	903,795.70	53,355.00	817,227.00	870,582.00	-3.7%
TOTAL, OTHER STATE REVENUE	,		2,290,781.61	6,517,176.92	8,807,958.53	2,277,079.00	3,538,283.00	5,815,362.00	-34.0%

			2013	3-14 Unaudited Actua	s		2014-15 Budget		T
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund	% Diff
THER LOCAL REVENUE	Treseare Godes				(0)	(5)	(6)	(F)	C&F
Other Local Revenue County and District Taxes									
Other Restricted Levies						Lange Ra			
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	
Other		8622	0.00	0.00		0.00	0.00	0.00	0
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0.00	0.00	0
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0
Penalties and Interest from				PRINCIPAL					
Delinquent Non-LCFF Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.00	0
Sales									
Sale of Equipment/Supplies		8631	22,641.71	0.00	22,641.71	10,000.00	0.00	10,000.00	-55
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	267,050.17	0.00	267,050.17	110,000.00	0.00	110,000.00	-58
Interest		8660	92,050.27	0.00	92,050.27	70,000.00	0.00	70,000.00	-24
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	c
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0
Transportation Fees From Individuals		8675	9,838.88	0.00	9,838.88	0.00	0.00	0.00	-100
Interagency Services		8677	0.00	54,714.11	54,714.11	0.00	0.00	0.00	-100
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	c
Other Local Revenue Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From		2007							
Local Sources All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0
		8699	546,805.05	2,180,926.62	2,727,731.67	284,452.00	1,120,543.00	1,404,995.00	-48
Tuition		8710	0.00	34,016.41	34,016.41	0.00	100,000.00	100,000.00	194
All Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0
Fransfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	٠0.00		0.00	0.00	0
From County Offices	6500	8792		6,618,901.00	6,618,901.00		6,717,500.00	6,717,500.00	1
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0
From JPAs	6360	8793		0.00	0.00		0.00	0.00	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
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0
OTAL, OTHER LOCAL REVENUE			938,386.08	8,888,558.14	9,826,944.22	474,452.00	7,938,043.00	8,412,495.00	-14

	1		iditures by Object	ile I		2014_15 D24		Ι
		2013	- 1- Unaudited ACIU	Total Fund		2014-15 Budget	Total Fund	% Diff
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	col. A + B	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	38,433,185.55	8,025,342.16	46,458,527.71	40,083,127.00	8,366,861.00	48,449,988.00	4.39
Certificated Pupil Support Salaries	1200	1,038,282.97	792,232.43	1,830,515.40	1,027,129.00	909,053.00	1,936,182.00	5.89
Certificated Supervisors' and Administrators' Salaries	1300	4,387,961.04	1,039,720.47	5,427,681.51	4,434,249.00	968,233.00	5,402,482.00	-0.59
Other Certificated Salaries	1900	145,359.76	12,359.49	157,719.25	393,289.00	0.00	393,289.00	149.49
TOTAL, CERTIFICATED SALARIES	["	44,004,789.32	9,869,654.55	53,874,443.87	45,937,794.00	10,244,147.00	56,181,941.00	4.39
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	299,473.97	3,906,408.36	4,205,882.33	364,056.00	3,968,742.00	4,332,798.00	3.09
Classified Support Salaries	2200	4,690,852.24	871,848.48	5,562,700.72	5,468,173.00	930,344.00	6,398,517.00	15.09
Classified Supervisors' and Administrators' Salaries	2300	893,634.49	719,731.65	1,613,366.14	876,682.00	780,077.00	1,656,759.00	2.79
Clerical, Technical and Office Salaries	2400	3,748,864.12	629,636.72	4,378,500.84	3,819,807.00	609,522.00	4,429,329.00	1.29
Other Classified Salaries	2900	359,771.95	37,363.86	397,135.81	370,170.00	25,048.00	395,218.00	-0.5%
TOTAL, CLASSIFIED SALARIES		9,992,596.77	6,164,989.07	16,157,585.84	10,898,888.00	6,313,733.00	17,212,621.00	6.59
EMPLOYEE BENEFITS					19/200/300/30	0,070,700,00	11,212,027.00	0.07
STRS	3101-3102	3,586,454.57	802,546.12	4,389,000.69	3,769,785.00	823,420.00	4,593,205.00	4.79
PERS	3201-3202	1,016,725.41	590,495.71	1,607,221.12	1,038,941.00	655,502.00	1,694,443.00	5.49
OASDI/Medicare/Alternative	3301-3302	1,354,561.70	596,443.94	1,951,005.64	1,409,186.00	636,063.00	2,045,249.00	4.89
Health and Welfare Benefits	3401-3402	9,159,305.50	2,473,348.26	11,632,653.76	10,104,165.00	2,754,469.00	12,858,634.00	10.59
Unemployment Insurance	3501-3502	26,678.99	7,924.11	34,603.10	31,408.00	14,237.00	45,645.00	31.99
Workers' Compensation	3601-3602	649,342.28	192,928.31	842,270.59	675,944.00	197,105.00	873,049.00	3.79
OPEB, Allocated	3701-3702	719,674.46	224,548.65	944,223.11	785,350.00	229,933.00	1,015,283.00	7.5%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	429,443.95	0.00	429,443.95	429,500.00	0.00	429,500.00	0.09
TOTAL, EMPLOYEE BENEFITS		16,942,186.86	4,888,235.10	21,830,421.96	18,244,279.00	5,310,729.00	23,555,008.00	7.99
BOOKS AND SUPPLIES							Zojooojoooio	1,07
Approved Textbooks and Core Curricula Materials	4100	0.00	194,092.37	194,092.37	250,000.00	0.00	250,000.00	28.89
Books and Other Reference Materials	4200	6,992.45	2,839.81	9,832.26	1,350.00	0.00	1,350.00	-86.39
Materials and Supplies	4300	1,976,653.25	3,287,055.44	5,263,708.69	3,165,750.00	1,393,965.00	4,559,715.00	-13.49
Noncapitalized Equipment	4400	331,461.27	387,287.76	718,749.03	723,374.00	60,500.00	783,874.00	9.19
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		2,315,106.97	3,871,275.38	6,186,382.35	4,140,474.00	1,454,465.00	5,594,939.00	-9.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	55,529.47	55,529.47	0.00	215,525.00	215,525.00	288.19
Travel and Conferences	5200	239,995.82	150,525.94	390,521.76	277,128.00	115,217.00	392,345.00	0.5%
Dues and Memberships	5300	37,574.08	2,837.00	40,411.08	45,421.00	2,529.00	47,950.00	18.79
Insurance	5400 - 5450	553,244.00	11,761.00	565,005.00	654,747.00	13,815.00	668,562.00	18.39
Operations and Housekeeping Services	5500	1,931,265.76	265.79	1,931,531.55	2,221,000.00	0.00	2,221,000.00	15.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	219,176.47	115,706.38	334,882.85	341,039.00	141,593.00	482,632.00	44.19
Transfers of Direct Costs	5710	(111,424.56)	111,424.56	0.00	(13,269.00)	13,269.00	482,032.00	
Transfers of Direct Costs Transfers of Direct Costs - Interfund	5750	(15,177.69)	(16,336.50)	(31,514.19)	(39,838.00)			0.09
Professional/Consulting Services and						(14,732.00)	(54,570.00)	73.29
Operating Expenditures	5800	1,502,379.04	2,108,493.22	3,610,872.26	1,644,006.00	1,691,607.00	3,335,613.00	-7.69
Communications	5900	172,914.22	9,587.64	182,501.86	302,639.00	11,128.00	313,767.00	71.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		4,529,947.14	2,549,794.50	7,079,741.64	5,432,873.00	2,189,951.00	7,622,824.00	7.79

***************************************			2013	-14 Unaudited Actua	is T		2014-15 Budget	***************************************	T T
		1	- 2010	14 Olludoited Actua	Total Fund		zvi4-15 Buuget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	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	24,552.00	0.00	24,552.00	Ne
Equipment Replacement		6500	47,438.05	21,691.55	69,129.60	93,000.00	0.00	93,000.00	34.5
TOTAL, CAPITAL OUTLAY			47,438.05	21,691.55	69,129.60	117,552.00	0.00	117,552.00	70.0
OTHER OUTGO (excluding Transfers of in	idirect Costs)								
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paym	ents								
Payments to Districts or Charter Schools		7141	0.00	262,366.56	262,366.56	0.00	250,000.00	250,000.00	-4.7
Payments to County Offices		7142	250,423.00	664,725.67	915,148.67	0.00	650,000.00	650,000.00	-29.0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of App To Districts or Charter Schools	portionments 6500	7221		0.00	0.00		0.00	0.00	
To County Offices	6500	7222		0.00	0.00	18 - 0.50 - 5 - 5	0.00	0.00	0.0
To JPAs	6500	7223	344 H 544	0.00	0.00	88.4 8.8 8 1	0.00	0.00	0.0
ROC/P Transfers of Apportionments	0000	7225		0.00	0.00		0.00	0.00	0.0
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	286,282.00	0.00	286,282.00	Ne
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service - Interest		7438	217,345.00	0.00	217,345.00	206,720.00	0.00	206,720.00	-4.9
Other Debt Service - Principal		7439	310,000.00	0.00	310,000.00	320,000.00	0.00	320,000.00	3.2
TOTAL, OTHER OUTGO (excluding Transfe	ers of Indirect Costs)		777,768.00	927,092.23	1,704,860.23	813,002.00	900,000.00	1,713,002.00	0.5
OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS								
Transfers of Indirect Costs		7310	(521,351.77)	521,351.77	0.00	(386,680.00)	386,680.00	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(414,182.64)	0.00	(414,182.64)	(403,258.00)	0.00	(403,258.00)	-2.6
TOTAL, OTHER OUTGO - TRANSFERS OF	F INDIRECT COSTS		(935,534.41)	521,351.77	(414,182.64)	(789,938.00)	386,680.00	(403,258.00)	
OTAL, EXPENDITURES			77,674,298.70	28,814,084.15	106,488,382.85	84,794,924.00	26,799,705.00	111,594,629.00	4.

•			Expenditures by Object						
			201	3-14 Unaudited Actua	als		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS					-				
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,580,000.00	0.00	1,580,000.00	1,001,568.00	0.00	1,001,568.00	-36.69
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			1,600,000.00	0.00	1,600,000.00	1,001,568.00	0.00	1,001,568.00	-37.49
INTERFUND TRANSFERS OUT		·			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,000,1,000,000	0.00	1,001,000.00	01117
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/			0.00	3,00	0.00	0.00	0.00	0.00	
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	342,099.42	0.00	342,099.42	185,452.00	0.00	185,452.00	-45.89
(b) TOTAL, INTERFUND TRANSFERS OUT			342,099.42	0.00	342,099.42	185,452.00	0.00	185,452.00	-45.89
OTHER SOURCES/USES									
SOURCES			ACCOUNT OF THE PARTY OF T						
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds .							Lan consequence		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds									
Proceeds from Certificates		0074	0.00	0.00	0.00	0.00	0.00	0.00	
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases Proceeds from Lease Revenue Bonds		8972 8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		03/3	0.00	0.00	0.00	0.00	0.00	0.00	0.09
USES			0.00	0.00	0.00	0.00	0.00	0.00	0.07
Transfers of Funds from				***************************************					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS			The second secon	PERMIT			- Transmission		
Contributions from Unrestricted Revenues		8980	(8,860,084.78)	8,860,084.78	0.00	(10,092,513.00)	10,092,513.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(8,860,084.78)	8,860,084.78	0.00	(10,092,513.00)	10,092,513.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,602,184.20)	8,860,084.78	1,257,900.58	(9,276,397.00)	10,092,513.00		-35.19

			2013	-14 Unaudited Actua	ils		2014-15 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	84,500,517.28	0.00	84,500,517.28	92,418,917.00	0.00	92,418,917.00	0.0%
2) Federal Revenue		8100-8299	378.30	5,726,961.11	5,727,339.41	0.00	5,230,866.00	5,230,866.00	0.0%
3) Other State Revenue		8300-8599	2,290,781.61	6,517,176.92	8,807,958.53	2,277,079.00	3,538,283.00	5,815,362.00	0.0%
4) Other Local Revenue		8600-8799	938,386.08	8,888,558.14	9,826,944.22	474,452.00	7,938,043.00	8,412,495.00	0.0%
5) TOTAL, REVENUES			87,730,063.27	21,132,696.17	108,862,759.44	95,170,448.00	16,707,192.00	111,877,640.00	0.0%
B. EXPENDITURES (Objects 1000-7999)		44000							
1) Instruction	1000-1999		52,394,301.02	20,653,149.03	73,047,450.05	56,467,769.00	18,672,286.00	75,140,055.00	2.9%
2) Instruction - Related Services	2000-2999		10,172,390.75	3,125,129.51	13,297,520.26	11,266,050.00	2,742,205.00	14,008,255.00	5.3%
3) Pupil Services	3000-3999		3,471,339.76	1,677,870.30	5,149,210.06	4,062,473.00	1,890,940.00	5,953,413.00	15.6%
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	6,722.00	0.00	6,722.00	New
7) General Administration	7000-7999		4,454,305.02	522,647.77	4,976,952.79	5,297,245.00	387,976.00	5,685,221.00	14.2%
8) Plant Services	8000-8999	_	6,404,194.15	1,908,195.31	8,312,389.46	6,881,663.00	2,206,298.00	9,087,961.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	777,768.00	927,092.23	1,704,860.23	813,002.00	900,000.00	1,713,002.00	0.5%
10) TOTAL, EXPENDITURES			77,674,298.70	28,814,084.15	106,488,382.85	84,794,924.00	26,799,705.00	111,594,629.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUE: OVER EXPENDITURES BEFORE OTHE FINANCING SOURCES AND USES (AS	ER		10,055,764.57	(7,681,387.98)	2,374,376.59	10,375,524.00	(10,092,513.00)	283,011.00	-88.1%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	1,600,000.00	0.00	1,600,000.00	1,001,568.00	0.00	1,001,568.00	0.0%
b) Transfers Out		7600-7629	342,099.42	0.00	342,099,42	185,452.00	0.00	185,452.00	0.0%
2) Other Sources/Uses		1000-1028	542,000.42	0.00	342,033.42	100,402,00	0.00	100,402.00	0.0%
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	(8,860,084.78)	8,860,084.78	0.00	(10,092,513.00)	10,092,513.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCE	ES/USES		(7,602,184.20)	8,860,084.78	1,257,900.58	(9,276,397.00)	10,092,513.00	816,116.00	0.0%

			201	3-14 Unaudited Actua	als		2014-15 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,453,580.37	1,178,696.80	3,632,277.17	1,099,127.00	0.00	1,099,127.00	-69.7%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	23,786,060.19	2,922,037.26	26,708,097.45	26,239,640.56	4,100,734.06	30,340,374.62	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,786,060.19	2,922,037.26	26,708,097.45	26,239,640.56	4,100,734.06	30,340,374.62	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,786,060.19	2,922,037.26	26,708,097.45	26,239,640.56	4,100,734.06	30,340,374.62	13.6%
2) Ending Balance, June 30 (E + F1e)			26,239,640.56	4,100,734.06	30,340,374.62	27,338,767.56	4,100,734.06	31,439,501.62	3.6%
Components of Ending Fund Balance a) Nonspendable								To a second seco	
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	65,680.81	0.00	65,680.81	94,810.00	0.00	94,810.00	44.3%
Prepaid Expenditures		9713	476,723.96	0.00	476,723.96	1,135,746.00	0.00	1,135,746.00	138.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,100,734.06	4,100,734.06	0.00	4,100,734.06	4,100,734.06	0.0%
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		0700	1,324,765.00	0.00	1,324,765.00	702 420 00		762 420 00	-42.4%
Other Assignments (by Resource/Object) Response to Intervention 302	0000	9780 9780	309,105.00		309,105.00	763,429.00	0.00	763,429.00	-42.4%
Site Discretionary 304	0000	9780	352,231.00		352,231.00		35 43 5 45 6 K		
Instructional Materials K-8 380	0000	9780	663,429.00		663,429.00		A SAGAR S.A.		
Site Discretionary 304	0000	9780		ERRORE ENGLISHED	· · · · · · · · · · · · · · · · · · ·	100,000.00		100,000.00	
Instructional Materials K-8 380	0000	9780				663,429.00		663,429.00	
e) Unassigned/unappropriated								in plant of the second	
Reserve for Economic Uncertainties		9789	3,204,914.47	0.00	3,204,914.47	3,353,402.00	0.00	3,353,402.00	4.6%
Unassigned/Unappropriated Amount		9790	21,067,556.32	0.00	21,067,556.32	21,891,380.56	0.00	21,891,380.56	3.9%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Printed: 8/25/2014 8:47 AM

		2013-14	2014-15
Resource	Description	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	407,180.06	407,180.06
6230	California Clean Energy Jobs Act	186,943.00	186,943.00
6300	Lottery: Instructional Materials	896,968.80	896,968.80
6512	Special Ed: Mental Health Services	814,051.17	814,051.17
7405	Common Core State Standards Implementation	973,210.03	973,210.03
9010	Other Restricted Local	822,381.00	822,381.00
Total Restri	cted Balance	4 100 734 06	4 100 734 06

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES			van 1944 – St. 2003 AM LA PERSON (St. 1952) Apply St. Control March St. Andrews (St. 1964) Control Control Control		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,250.00	67,850.00	-0.6%
3) Other State Revenue		8300-8599	1,161,027.75	1,183,640.00	1.9%
4) Other Local Revenue		8600-8799	1,970,410.27	2,237,234.00	13.5%
5) TOTAL, REVENUES			3,199,688.02	3,488,724.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	507,863.99	605,986.00	19.3%
2) Classified Salaries		2000-2999	1,483,849.44	1,493,958.00	0.7%
3) Employee Benefits		3000-3999	567,128.96	705,658.00	24.4%
4) Books and Supplies		4000-4999	231,532.43	304,280.00	31.4%
5) Services and Other Operating Expenditures		5000-5999	307,702.46	231,220.00	-24.9%
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	161,833.40	153,093.00	-5.4%
9) TOTAL, EXPENDITURES			3,259,910.68	3,494,195.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,222.66)	(5,471.00)	-90.9%
D. OTHER FINANCING SOURCES/USES					malia punksum kanada da an mesasasa da kanada da appa da apun da kusuksa da kanada
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	-100.0%
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			(20,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,222.66)	(5,471.00)	-93.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,124,197.20	1,043,974.54	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,124,197.20	1,043,974.54	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,197.20	1,043,974.54	-7.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,043,974.54	1,038,503.54	-0.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,043,974.54	1,038,503.54	-0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
B. ASSETS	**************************************				
Cash a) in County Treasury		9110	1,308,635.24		
Fair Value Adjustment to Cash in County Treas	ur.	9111	0.00		
b) in Banks	uiy	9120	0.00		
		9130	0.00		
c) in Revolving Fund					
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	469.69		
4) Due from Grantor Government		9290	13,872.11		
5) Due from Other Funds		9310	35,904.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,358,881.24		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	80,182.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	145,684.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	89,039.36		
6) TOTAL, LIABILITIES			314,906.70		
I. DEFERRED INFLOWS OF RESOURCES		***************************************			
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			3.30		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,043,974.54		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	68,250.00	67,850.00	-0.6%
TOTAL, FEDERAL REVENUE			68,250.00	67,850.00	-0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,132,639.00	1,118,640.00	-1.2%
All Other State Revenue	All Other	8590	28,388.75	65,000.00	129.0%
TOTAL, OTHER STATE REVENUE			1,161,027.75	1,183,640.00	1.9%
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	ι	8660	5,011.16	4,000.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,877,729.54	2,163,234.00	15.2%
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	87,669.57	70,000.00	-20.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,970,410.27	2,237,234.00	13.5%
TOTAL, REVENUES			3,199,688.02	3,488,724.00	9.0%

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes		Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	404,733.14	499,986.00	23.5%
Certificated Pupil Support Salaries		1200	855.61	40,000.00	4575.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,275.24	66,000.00	-35.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			507,863.99	605,986.00	19.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,347,823.01	1,240,388.00	-8.0%
Classified Support Salaries		2200	104.29	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	9,093.94	115,000.00	1164.6%
Clerical, Technical and Office Salaries		2400	126,828.20	138,570.00	9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,483,849.44	1,493,958.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,764.57	42,959.00	39.6%
PERS		3201-3202	142,361.50	174,256.00	22.4%
OASDI/Medicare/Alternative		3301-3302	127,929.36	134,291.00	5.0%
Health and Welfare Benefits		3401-3402	213,348.60	287,589.00	34.8%
Unemployment Insurance		3501-3502	924.55	9,977.00	979.1%
Workers' Compensation		3601-3602	23,916.85	26,088.00	9.1%
OPEB, Allocated		3701-3702	27,883.53	30,498.00	9.4%
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			567,128.96	705,658.00	24.4%
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	209,323.16	262,804.00	25.5%
Noncapitalized Equipment		4400	22,209.27	41,476.00	86.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			231,532.43	304,280.00	31.4%

Description Re	esource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES			The state of the s		
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	93,178.09	62,650.00	-32.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162.85	6,400.00	3830.0%
Transfers of Direct Costs		571 0	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,577.51	53,170.00	135.5%
Professional/Consulting Services and Operating Expenditures		5800	183,482.04	80,500.00	-56.1%
Communications		5900	8,301.97	28,500.00	243.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		307,702.46	231,220.00	-24.9%
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 Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	161,833.40	153,093.00	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		161,833.40	153,093.00	-5.4%
TOTAL, EXPENDITURES			3,259,910.68	3,494,195.00	7.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS		e			
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	20,000.00	0.00	-100.09
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	-100.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,000.00)	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	68,250.00	67,850.00	-0.6%
3) Other State Revenue		8300-8599	1,161,027.75	1,183,640.00	1.9%
4) Other Local Revenue		8600-8799	1,970,410.27	2,237,234.00	13.5%
5) TOTAL, REVENUES		Weekstern the Committee State	3,199,688.02	3,488,724.00	9.0%
B. EXPENDITURES (Objects 1000-7999)		!			
1) Instruction	1000-1999		2,671,788.57	2,663,653.00	-0.3%
2) Instruction - Related Services	2000-2999		399,684.75	549,879.00	37.6%
3) Pupil Services	3000-3999		1,317.08	40,000.00	2937.0%
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		161,833.40	153,093.00	-5.4%
8) Plant Services	8000-8999		25,286.88	87,570.00	246.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	28 XN	<u></u>	3,259,910.68	3,494,195.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(60,222.66)	(5,471.00)	-90.9%
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES		and a process of the second se	(00,222,00)	(9,471.00)	-90.970
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	0.0%
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		2230 0000	(20,000.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,222.66)	(5,471.00)	-93.2%
F. FUND BALANCE, RESERVES		TO COMPANY OF THE PARTY OF THE			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,124,197.20	1,043,974.54	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,124,197.20	1,043,974.54	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,197.20	1,043,974.54	-7.1%
2) Ending Balance, June 30 (E + F1e)			1,043,974.54	1,038,503.54	-0.5%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,043,974.54	1,038,503.54	-0.5%
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 Child Development Fund Exhibit: Restricted Balance Detail

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

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,066,985.22	4,429,657.00	8.9%
3) Other State Revenue		8300-8599	246,354.51	256,298.00	4.0%
4) Other Local Revenue		8600-8799	1,225,797.54	1,257,283.00	2.6%
5) TOTAL, REVENUES			5,539,137.27	5,943,238.00	7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,632,733.30	1,844,229.00	13.0%
3) Employee Benefits		3000-3999	627,899.32	718,791.00	14.5%
4) Books and Supplies		4000-4999	2,310,998.04	2,939,925.00	27.2%
5) Services and Other Operating Expenditures		5000-5999	135,401.22	138,548.00	2.3%
6) Capital Outlay		6000-6999	114,115.07	275,000.00	141.0%
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	252,349.24	250,165.00	-0.9%
9) TOTAL, EXPENDITURES	A		5,073,496.19	6,166,658.00	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			465,641.08	(223,420.00)	-148.0%
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%
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)			465,641.08	(223,420.00)	-148.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,602,643.61	2,068,284.69	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,643.61	2,068,284.69	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,602,643.61	2,068,284.69	29.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,068,284.69	1,844,864.69	-10.8%
Revolving Cash		9711	820.00	0.00	-100.0%
Stores		9712	87,236.68	0.00	-100.0%
Prepaid Expenditures		9713	1,263.39	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,978,964.62	1,844,864.69	-6.8%
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					
Cash a) in County Treasury		9110	0.00		
The Sound Treasury Pair Value Adjustment to Cash in County Treasury	rv	9111	0.00		
b) in Banks	y	9120	2,190,601.84		
c) in Revolving Fund		9130	820.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
Accounts Receivable		9200	10.45		
Due from Grantor Government		9290	486,027.61		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	87,236.68		
7) Prepaid Expenditures		9330	1,263.39		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,765,959.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES	***************************************				
1) Accounts Payable		9500	577,445.25		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	120,230.03		
6) TOTAL, LIABILITIES			697,675.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY	26				
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE			1		
Child Nutrition Programs		8220	4,066,985.22	4,429,657.00	8.99
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			4,066,985.22	4,429,657.00	8.99
OTHER STATE REVENUE					
Child Nutrition Programs		8520	246,354.51	256,298.00	4.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			246,354.51	256,298.00	4.09
OTHER LOCAL REVENUE				and the state of t	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	1,176,635.22	1,251,624.00	6.49
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	1,888.90	1,610.00	-14.89
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.09
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	47,273.42	4,049.00	-91.49
TOTAL, OTHER LOCAL REVENUE		V-127/	1,225,797.54	1,257,283.00	2.6
TOTAL, REVENUES			5,539,137.27	5,943,238.00	7.3

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		***************************************	0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,520,851.22	1,693,312.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	111,882.08	150,917.00	34.9%
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			1,632,733.30	1,844,229.00	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	148,524.72	211,017.00	42.1%
OASDI/Medicare/Alternative		3301-3302	123,096.59	142,083.00	15.4%
Health and Welfare Benefits		3401-3402	312,999.70	316,819.00	1.2%
Unemployment Insurance		3501-3502	799.91	922.00	15.3%
Workers' Compensation		3601-3602	19,618.38	22,131.00	12.8%
OPEB, Allocated		3701-3702	22,860.02	25,819.00	12.9%
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			627,899.32	718,791.00	14.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	243,230.88	233,900.00	-3.8%
Noncapitalized Equipment		4400	14,779.12	6,000.00	-59.4%
Food		4700	2,052,988.04	2,700,025.00	31.5%
TOTAL, BOOKS AND SUPPLIES			2,310,998.04	2,939,925.00	27.2%

Description F	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	10,187.56	12,000.00	17.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,604.00	1,684.00	5.0%
Operations and Housekeeping Services		5500	55,888.28	55,000.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	5600	48,911.66	52,000.00	6.3%
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	18,008.39	16,564.00	-8.0%
Communications		5900	801.33	1,300.00	62.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		135,401.22	138,548.00	2.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	60,687.47	150,000.00	147.2%
Equipment Replacement		6500	53,427.60	125,000.00	134.0%
TOTAL, CAPITAL OUTLAY	·		114,115.07	275,000.00	141.0%
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 C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	252,349.24	250,165.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		252,349.24	250,165.00	-0.9%
TOTAL, EXPENDITURES			5,073,496.19	6,166,658.00	21.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS				NACE CAN STOLEN WITH THE STOLEN CONTROL CONTRO	general teath more illustrativas consistente en que a que en activa de subsenir en a policia su
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT			;		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.04
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
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 OTUED FINANCING COURSES (15-5					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Function Codes		11 11	2014-15	Percent
	Object Codes	Unaudited Actuals	Budget	Difference
	8010-8099	0.00	0.00	0.0%
	8100-8299	4,066,985.22	4,429,657.00	8.9%
	8300-8599	246,354.51	256,298.00	4.0%
	8600-8799	1,225,797.54	1,257,283.00	2.6%
STRANDAR TREATMENT TO THE STRANDAR OF THE STRA	to has highest distribute has color conferences success as excursions as successors.	5,539,137.27	5,943,238.00	7.3%
1000-1999		0.00	0.00	0.0%
2000-2999		0.00	0.00	0.0%
3000-3999		4,765,258.67	5,861,493.00	23.0%
4000-4999		0.00	0.00	0.0%
5000-5999		0.00	0.00	0.0%
6000-6999		0.00	0.00	0.0%
7000-7999		252,349.24	250,165.00	-0.9%
8000-8999		55,888.28	55,000.00	-1.6%
9000-9999	Except 7600-7699	0.00	0.00	0.0%
		5,073,496.19	6,166,658.00	21.5%
		465,641.08	(223,420.00)	-148.0%
	8900-8929	0.00	0.00	0.0%
	7600-7629	0.00	0.00	0.0%
	0000 0075			_
				0.0%
		0.00	0.00	0.0%
	8980-8999	0.00	0.00	0.0%
	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 Except 7600-7629 8930-8979 7630-7699	8100-8299	8100-8299

	nd visit of the light of the li	andiminak e valik iste i dissinahan musik istok se asuman			
Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			465,641.08	(223,420.00)	-148.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,602,643.61	2,068,284.69	29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,643.61	2,068,284.69	29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,602,643.61	2,068,284.69	29.1%
2) Ending Balance, June 30 (E + F1e)			2,068,284.69	1,844,864.69	-10.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	820.00	0.00	-100.0%
Stores		9712	87,236.68	0.00	-100.0%
Prepaid Expenditures		9713	1,263.39	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,978,964.62	1,844,864.69	-6.8%
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 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES				994994 Streemen Ages and European and The second and European and European Ages and European Ages and European	
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	5,808.35	5,000.00	-13.9%
5) TOTAL, REVENUES			5,808.35	5,000.00	-13.9%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	0.00		0.00
			Middle de de la companya de la comp	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,835.68	51,218.00	47.0%
5) Services and Other Operating Expenditures		5000-5999	222,579.71	352,872.00	58.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 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			257,415.39	404,090.00	57.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(251,607.04)	(399,090.00)	58.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(251,607.04)	(399,090.00)	58.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					t
a) As of July 1 - Unaudited		9791	1,856,760.93	1,605,153.89	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,856,760.93	1,605,153.89	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,856,760.93	1,605,153.89	-13.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,605,153.89	1,206,063.89	-24.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,605,153.89	1,206,063.89	-24.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties			-0.00		
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					
Cash a) in County Treasury	•	9110	1,642,127.21		
Fair Value Adjustment to Cash in County Treasur	'n	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	582.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,642,709.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	37,555.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			37,555.73		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,605,153.89		

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		MA district			
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	Manager and a second		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	5,808.35	5,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments	5	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			5,808.35	5,000.00	-13.9%
TOTAL, REVENUES	-		5,808.35	5,000.00	-13.9%

THE CONTRACTOR AND THE CONTRACTO					
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	34,835.68	51,218.00	47.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,835.68	51,218.00	47.0%

				norma anno con conserva a serva a serva de la conserva de la conserva de la conserva de la conserva de la cons	
Description Re	esource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		NAME OF THE PARTY			
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	205,722.87	337,199.00	63.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,856.84	15,673.00	-7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		222,579.71	352,872.00	58.5%
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 Co.	sts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			257,415.39	404,090.00	57.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Description	Resource Codes	Object Codes	Onaudited Actuals	Budget	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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		n romanny na rainfairthea ^{r (} Bast of ann aid Coe à de arbhirdeir ain dirineach	## (Fig. 1)		company y system (minimum processes and minimum processes and management processes and processes and minimum p
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	5,808.35	5,000.00	-13.9%
5) TOTAL, REVENUES			5,808.35	5,000.00	-13.9%
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		257,415.39	404,090.00	57.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			257,415.39	404,090.00	57.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		Accomen con 12 constructing account control	(251,607.04)	(399,090.00)	58.6%
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%
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%

30 66506 0000000

Form 14

THE RESERVE OF THE STREET OF T					
Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,607.04)	(399,090.00)	58.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,856,760.93	1,605,153.89	-13.6%
b) Audit Adjustments		9793	. 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,856,760.93	1,605,153.89	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,856,760.93	1,605,153.89	-13.6%
2) Ending Balance, June 30 (E + F1e)			1,605,153.89	1,206,063.89	-24.9%
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	1,605,153.89	1,206,063.89	-24.9%
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 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
.6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	874,842.00	-12.5%
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)	(874,842.00)	-12.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	(874,842.00)	-12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,874,841.66	874,841.66	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		!	1,874,841.66	874,841.66	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,874,841.66	874,841.66	-53.3%
2) Ending Balance, June 30 (E + F1e)			874,841.66	(0.34)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	874,841.66	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.34)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
i. ASSETS		and policy of the control of the con			
Cash a) in County Treasury		9110	874,841.66		
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		
Accounts Receivable		9200	0.00		
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			874,841.66		
H. DEFERRED OUTFLOWS OF RESOURCES			and references and advances the season of th		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES	100000000000000000000000000000000000000		The state of the s		
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
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)			874,841.66		

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

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
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	1,000,000.00	874,842.00	-12.5%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	874,842.00	-12.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(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	0.09
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
·(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(874,842.00)	-12.59

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	nderforder skroningskringskringskringskringskringskringskringskringskringskringskringskringskringskringskrings		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					,
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	874,842.00	0.0%
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)	(874,842.00)	0.0%

			CONTROL CONTRO		
Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	(874,842.00)	-12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,874,841.66	874,841.66	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,874,841.66	874,841.66	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,874,841.66	874,841.66	-53.3%
2) Ending Balance, June 30 (E + F1e)			874,841.66	(0.34)	-100.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	874,841.66	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.34)	New

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

30 66506 0000000 Form 17

Printed: 8/25/2014 8:49 AM

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

Unaudited Actuals Special Reserve Fund for Postemployment Benefits 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	291.44	0.00	-100.0%
5) TOTAL, REVENUES			291.44	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)		gyggang salah dikanggang palah kendalah panggana kendalah kendalah panggan berakan kendalah berakan berakan be	291.44	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	126,726.00	-78.2%
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		:	(580,000.00)	(126,726.00)	-78.2%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits 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)			(579,708.56)	(126,726.00)	-78.1%
F. FUND BALANCE, RESERVES				•	,
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	706,472.77	126,764.21	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			706,472.77	126,764.21	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			706,472.77	126,764.21	-82.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			126,764.21	38.21	-100.0%
a) Nonspendable		0744			0.00/
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	126.764.21	38.21	-100.0%
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 Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	126,764.21		
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		
Investments		9150	0.00		
Accounts Receivable		9200	0.00		
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		00-10	126,764.21		
H. DEFERRED OUTFLOWS OF RESOURCES			120,704.21		
Deferred Outflows of Resources		9490	0.00		
·		3430	0.00		
2) TOTAL, DEFERRED OUTFLOWS	entre announce de la company de la compa		0.00		
I. LIABILITIES		0500	0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			126,764.21		

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE		:			
Other Local Revenue					
Interest		8660	291.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	nts	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			291.44	0.00	-100.0%
TOTAL, REVENUES			291.44	0.00	-100.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

0.00	Budget	Difference
0.00		
0.00		
0.00	0.00	0.0%
0.00	0.00	0.09
0.00	0.00	0.09
580,000.00	126,726.00	-78.29
0.00	0.00	0.09
0.00	0.00	0.09
580,000.00	126,726.00	-78.29
V		
0.00	0.00	0.09
0.00	0.00	0.09
0.00	0.00	0.09
0.00	0.00	0.0%
0.00	0.00	0.09
0.00	0.00	0.09
		0.00 0.00

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
A. NEVENOES					
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	291.44	0.00	-100.0%
		0000-0799			
5) TOTAL, REVENUES			291.44	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)			291.44	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					zumado dissiglio intrive al missiono e transporte transporte di mentione di consiste di consiste di consiste d
1) Interfund Transfers		9000 9020	0.00	0.00	0.00
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	126,726.00	0.0%
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		-	(580,000.00)		0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits 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)			(579,708.56)	(126,726.00)	-78.1%
F. FUND BALANCE, RESERVES	-				
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	706,472.77	126,764.21	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			706,472.77	126,764.21	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			706,472.77	126,764.21	-82.1%
2) Ending Balance, June 30 (E + F1e)			126,764.21	38.21	-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	ô.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	126,764.21	38.21	-100.0%
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 Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

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	3,818.11	2,640.00	-30.9%
5) TOTAL, REVENUES			3,818.11	2,640.00	-30.9%
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	274,944.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	370,719.53	345,743.00	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	990000000000000000000000000000000000000		645,663.83	345,743.00	-46.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(641,845.72)	(343,103.00)	-46.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	342,099.42	185,452.00	-45.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	266,201.00	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			608,300.42	185,452.00	-69.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	PSSH colored by the c		(33,545.30)	(157,651.00)	370.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,525,829.84	1,492,284.54	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,525,829.84	1,492,284.54	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,525,829.84	1,492,284.54	-2.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,492,284.54	1,334,633.54	-10.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,492,284.54	1,334,633.54	-10.6%
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
S. ASSETS					
Cash a) in County Treasury		9110	1,457,267.73		
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	424.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	34,592.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,492,284.54		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES	000000000000000000000000000000000000000	5000 1445 POLINI SOLITION SOLI	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					

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	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.04
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	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales		0004	0.00	0.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	3,818.11	2,640.00	-30.9
Net Increase (Decrease) in the Fair Value of Investment		8662	0.00	0.00	0.0
Other Local Revenue		0000	0.00	0.00	2.2
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			3,818.11	2,640.00	-30.99

				TO A COLUMN TO THE ARTHUR STORY OF THE THE TOTAL STATE OF THE
Description	Resource Codes Object Cod	2013-14 es Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES	теления в при	12000		
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	0.09
Other Classified Salaries	2900	0.00	0.00	0.09
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	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%

Description F	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
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	266,201.00	0.00	-100.0%
Equipment Replacement		6500	8,743.30	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			274,944.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	26,550.41	19,531.00	-26.4%
Other Debt Service - Principal		7439	344,169.12	326,212.00	-5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		370,719.53	345,743.00	-6.7%
TOTAL, EXPENDITURES	(4)		645,663.83	345,743.00	-46.5%

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS	110000000000000000000000000000000000000				
INTERFUND TRANSFERS			***************************************		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	342,099.42	185,452.00	-45.8%
(a) TOTAL, INTERFUND TRANSFERS IN			342,099.42	185,452.00	-45.8%
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 of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	266,201.00	0.00	-100.0%
(c) TOTAL, SOURCES			266,201.00	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)		,	608,300.42	185,452.00	-69.5%

Unaudited Actuals Building Fund Expenditures by Function

Description	Franchis C. I	Object Oct	2013-14	2014-15	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	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	3,818.11	2,640.00	-30.9%
5) TOTAL, REVENUES			3,818.11	2,640.00	-30.9%
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		274,944.30	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	370,719.53	345,743.00	-6.7%
10) TOTAL, EXPENDITURES			645,663.83	345,743.00	-46.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(641,845.72)	(343,103.00)	-46.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	342,099.42	185,452.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	600.004.55	^	
a) Sources		8930-8979	266,201.00	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			608,300.42	185,452.00	0.0%

Unaudited Actuals Building Fund Expenditures by Function

			nder sense militari di di di di serio i 22 del 1 del 100 fi di		
Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(33,545.30)	(157,651.00)	370.0%
F. FUND BALANCE, RESERVES			-		-
1) Beginning Fund Balance			The state of the s		
a) As of July 1 - Unaudited		9791	1,525,829.84	1,492,284.54	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,525,829.84	1,492,284.54	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,525,829.84	1,492,284.54	-2.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,492,284.54	1,334,633.54	-10.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,492,284.54	1,334,633.54	-10.6%
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 Building Fund Exhibit: Restricted Balance Detail

				2013-14	2014-15
. 1	Resource	Description	 	Unaudited Actuals	Budget
			*.		
		•		:	* , *
٦	Total, Restric	ted 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	1,527,796.68	385,600.00	-74.8%
5) TOTAL, REVENUES			1,527,796.68	385,600.00	-74.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,554.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	99,428.52	75,082.00	-24.5%
6) Capital Outlay		6000-6999	665,484.42	500,000.00	-24.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,460.13	31,461.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			819,927.20	606,543.00	-26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			707,869.48	(220,943.00)	-131.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			707,869.48	(220,943.00)	-131.2%
F. FUND BALANCE, RESERVES	and the second of the second s			(223/0-13/03)	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,847,969.38	2,555,838.86	38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,847,969.38	2,555,838.86	38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,847,969.38	2,555,838.86	38.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,555,838.86	2,334,895.86	-8.6%
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	2,555,838.86	2,334,895.86	-8.6%
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	Danasuma O-d	Object Oct	2013-14	2014-15	Percent
	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash			operation as a wall-		
a) in County Treasury		9110	2,647,838.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,122.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,655,960.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	66,712.85		
2) Due to Grantor Governments		9590	0:00		
3) Due to Other Funds		9610	33,409.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,121.90		
J. DEFERRED INFLOWS OF RESOURCES	-				
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			2,555,838.86		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE	ly mensi kindi kindi ni				
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			0.00	0.00	0.07
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		0010	0.00	0.00	0.07
Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales		0004	0.00	0.00	0.00
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest	_	8660	5,914.64	3,600.00	-39.19
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.09
Fees and Contracts		2024	4 704 000 04		=
Mitigation/Developer Fees		8681	1,521,882.04	382,000.00	-74.99
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			1,527,796.68	385,600.00	-74.89
TOTAL, REVENUES			1,527,796.68	385,600.00	-74.89

Paradatta.	December Order Obligation	2013-14	2014-15	Percent
Description	Resource Codes Object Code	s Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.09
Unemployment insurance	3501-3502	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	waaraa aa a	0.00	0.00	0.09
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.09
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	9,837.58	0.00	-100.09
Noncapitalized Equipment	4400	13,716.55	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES		23,554.13	0.00	-100.0

Description R	esource 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	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	9,905.08	8,802.00	-11.19
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	75.00	0.00	-100.09
Professional/Consulting Services and Operating Expenditures	5800	89,448.44	66,280.00	-25.9
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	99,428.52	75,082.00	-24.5
CAPITAL OUTLAY				
Land	6100	37,308.13	0.00	-100.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	628,176.29	500,000.00	-20.4
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		665,484.42	500,000.00	-24.9
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	31,460.13	31,461.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	31,460.13	31,461.00	0.0
TOTAL, EXPENDITURES		819,927.20	606,543.00	-26.0

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
NTERFUND 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	9.0
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		-		0.00	
sources					
Proceeds			-		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0.
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.
(c) TOTAL, SOURCES			0.00	0.00	0.
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.
All Other Financing Uses		7699	0.00	0.00	. 0.
(d) TOTAL, USES			0.00	0.00	0.
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.
Contributions from Restricted Revenues		8990	0.00	0.00	0.
(e) TOTAL, CONTRIBUTIONS	············		0.00	0.00	0.
FOTAL, OTHER FINANCING SOURCES/USES					

	·				
Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
	Tundion 33003	Object Coucs	Onaddited Actuals		
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	1,527,796.68	385,600.00	-74.8%
5) TOTAL, REVENUES			1,527,796.68	385,600.00	-74.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		788,467.07	575,082.00	-27.1%
9) Other Outgo	9000-9999	Except 7600-7699	31,460.13	31,461.00	0.0%
10) TOTAL, EXPENDITURES			819,927.20	606,543.00	-26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			707.000.40	(000.040.00)	-131.29
D. OTHER FINANCING SOURCES/USES			707,869.48	(220,943.00)	-131.29
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%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	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)	at trainmuses ESP Navordo Acero See 16 4 por 4 m s. Centrol com constantino movembro de trainmuse	en andre en	707,869.48	(220.943.00)	-131.2%
F. FUND BALANCE, RESERVES				A	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,847,969.38	2,555,838.86	38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,847,969.38	2,555,838.86	38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,847,969.38	2,555,838.86	38.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,555,838.86	2,334,895.86	-8.6%
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	2,555,838.86	2,334,895.86	-8.6%
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 Capital Facilities Fund Exhibit: Restricted Balance Detail

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

		•	2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	280,058.31	234,000.00	-16.4%
5) TOTAL, REVENUES			280,058.31	234,000.00	-16.4%
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	23,586.93	70,000.00	196.8%
5) Services and Other Operating Expenditures		5000-5999	34,050.83	54,400.00	59.8%
6) Capital Outlay		6000-6999	536,740.87	565,000.00	5.3%
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		Windows and the second	594,378.63	689,400.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	anno de some de la companio de la c		(314,320.32)	(455,400.00)	44.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(314,320.32)	(455,400.00)	44.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,193,549.32	1,879,229.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,193,549.32	1,879,229.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,193,549.32	1,879,229.00	-14.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,879,229.00	1,423,829.00	-24.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,879,229.00	1,423,829.00	-24.2%
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					
Cash a) in County Treasury		9110	1,912,974.23		
Fair Value Adjustment to Cash in County Treasur	у	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	667.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,913,641.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		Marie III Pro II response a company	0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,547.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,865.06		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,412.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		each and a superior	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (l6 + J2)			1,879,229.00		

			The second secon	en e	
		,			
Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	273,745.09	230,000.00	-16.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	6,313.22	4,000.00	-36.69
Net Increase (Decrease) in the Fair Value of Investmen	nts	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			280,058.31	234,000.00	-16.49
TOTAL, REVENUES			280,058.31	234,000.00	-16.4

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	6,704.47	50,000.00	645.8%
Noncapitalized Equipment		4400	16,882.46	20,000.00	18.5%
TOTAL, BOOKS AND SUPPLIES			23,586.93	70,000.00	196.8%

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	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	34,050.83	E4 400 00	#O 00
Communications		5900		54,400.00	59.89
		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		34,050.83	54,400.00	59.89
		0400	444 507 50	400 000 00	00.40
Land		6100	141,597.50	100,000.00	-29.49
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	364,413.00	415,000.00	13.99
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	0.09
Equipment Replacement		6500	30,730.37	50,000.00	62.7%
TOTAL, CAPITAL OUTLAY			536,740.87	565,000.00	5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		Y Y Y			
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	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7213	0.00	0.00	0.09
Debt Service		7233	0.00	0.00	0.07
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 0	`nete)	7 408		0.00	0.09
TOTAL, OTHER COTOC (excluding Translets of Indirect C	JU3(3)		0.00	0.00	0.09
TOTAL, EXPENDITURES		***************************************	594,378.63	689,400.00	16.09

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

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	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
		onlest codes	Unautied Actuals	Budget	Diriefence
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	280,058.31	234,000.00	-16.4%
5) TOTAL, REVENUES			280,058.31	234,000.00	-16.4%
B. EXPENDITURES (Objects 1000-7999)		-			
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		594,378.63	689,400.00	16.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		****	594,378.63	689,400.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(314,320.32)	(455,400.00)	44.9%
D. OTHER FINANCING SOURCES/USES			(314,320.32)	(400,400.00)	THE STORY OF THE S
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description F	unction Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(314,320.32)	(455,400.00)	44.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,193,549.32	1,879,229.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,193,549.32	1,879,229.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,193,549.32	1,879,229.00	-14.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,879,229.00	1,423,829.00	-24.2%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,879,229.00	1,423,829.00	-24.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

30 66506 0000000 Form 40

		ZU13-14	∠ 014-15
Resource	Description	Unaudited Actuals	Budget
		With the state of	
Total, Restric	ted Balance	0.00	0.00

	e e e e e e e e e e e e e e e e e e e	!			
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	1,627,823.91	1,498,085.00	-8.0%
5) TOTAL, REVENUES			1,627,823.91	1,498,085.00	-8.0%
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	98,830.38	117,853.00	19.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	181,666.97	612,183.00	237.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,497.35	730,036.00	160.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	n kalaban jula sinim kir ujumka ja kahipa sara kapanga pandangan pagaban	nd kake et om en skriver for de skriver om de skriver om om en skriver om om en skriver om om en skriver om en	1,347,326.56	768,049.00	-43.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,078,804.64	755,421.00	-63.7%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,078,804.64)	(755,421.00)	-63.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			-		
BALANCE (C + D4)			(731,478.08)	12,628.00	-101.7%
F. FUND BALANCE, RESERVES			·		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,453.53	782,975.45	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,453.53	782,975.45	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,453.53	782,975.45	-48.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			782,975.45	795,603.45	1.6%
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	782,975.45	795,603.45	1.6%
· ·		07.10	102,070,70	100,000.40	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				,	
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS		*			
1) Cash a) in County Treasury		9110	14,608.33		
Fair Value Adjustment to Cash in County Treasur	√	9111	0.00		
b) in Banks	,	9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,233,469.65		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
Accounts Receivable		9200	57.61		
,		9290	0.00		
4) Due from Grantor Government					
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	unomore a management of the state of the sta	W. 17-24-7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	2,248,135.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	The state of the s		0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,580.17		
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	1,457,579.97		
6) TOTAL, LIABILITIES			1,465,160.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		N-2	0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			782,975.45		

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	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
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	862,011.41	885,000.00	2.7
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	243.31	85.00	-65.1
Net Increase (Decrease) in the Fair Value of Investment	S	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	765,569.19	613,000.00	-19.9
TOTAL, OTHER LOCAL REVENUE			1,627,823.91	1,498,085.00	-8.0
TOTAL, REVENUES			1,627,823.91	1,498,085.00	-8.0

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES	rounning a hardware de vereier it and de man Amerikaan hand in Color Generalisaal de 1990 Color (in Color	оним при в в в в в в в в в в в в в в в в в в в		3	
			,		
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 Improvement	ents	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	98,830.38	117,853.00	19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		98,830.38	117,853.00	19.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	181,666.97	319,239.00	75.7%
Other Debt Service - Principal		7439	0.00	292,944.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		181,666.97	612,183.00	237.0%
TOTAL, EXPENDITURES			280,497.35	730,036.00	160.3%

30 66506 0000000 Form 49

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,078,804.64	755,421.00	-63.7%
(d) TOTAL, USES		· · · · · · · · · · · · · · · · · · ·	2,078,804.64	755,421.00	-63.7%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
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)			(2,078,804.64)	(755,421.00)	-63.7%

	N 22 Day (NAME)			-	, s
Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					COURT CONTRACT PROPERTY CONTRACT CONTRA
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	1,627,823.91	1,498,085.00	-8.0%
5) TOTAL, REVENUES			1,627,823.91	1,498,085.00	-8.0%
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	00.00	0.0%
7) General Administration	7000-7999		0.00 0.00	0.00	0.0%
8) Plant Services	8000-8999		98,830.38	117,853.00	19.2%
9) Other Outgo	9000-9999	Except 7600-7699	181,666.97	612,183.00	237.0%
10) TOTAL, EXPENDITURES			280,497.35	730,036.00	160.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		085504444	1,347,326.56	768,049.00	-43.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,078,804.64	755,421.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,078,804.64)	(755,421.00)	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)			(731,478.08)	12,628.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,453.53	782,975.45	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1.	1,514,453.53	782,975.45	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,453.53	782,975.45	-48.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			782,975.45	795,603.45	1.6%
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	782,975.45	. 795,603.45	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	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 Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

30 66506 0000000 Form 49

Printed: 8/25/2014 8:50 AM

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	782,975.45	795,603.45
Total, Restric	cted Balance	782,975.45	795,603.45

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	29,597.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,497,048.00	3,396,921.00	-2.9%
5) TOTAL, REVENUES		kallanda sala alah oleh erikida hara Sala bahah oleh era erikida kelebilan alasa bilan erikida sala bahar alas	3,526,645.00	3,396,921.00	-3.7%
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	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	3,346,306.00	3,449,581.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	11000010000100001000110001000100001000010000		3,346,306.00	3,449,581.00	3.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		national distinguis qui si control se de la seconda de participa de la seconda de participa de la seconda de p	180,339.00	(52,660.00)	-129.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,339.00	(52,660.00)	-129.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,741,098.00	2,922,018.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,741,098.00	2,922,018.00	6.6%
d) Other Restatements		9795	581.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,741,679.00	2,922,018.00	6.6%
2) Ending Balance, June 30 (E + F1e)		:	2,922,018.00	2,869,358.00	-1.8%
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	2.00
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	2,922,018.00	2,869,358.00	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				diani da da	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	2,922,018.00		
Pair Value Adjustment to Cash in County Treasur	ry	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,922,018.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			PORTO DE LA CALLANTA		
(must agree with line F2) (G9 + H2) - (I6 + J2)			2,922,018.00		

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	29,597.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	······································		29,597.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,226,998.00	3,289,304.00	1.9%
Unsecured Roll		8612	120,018.00	0.00	-100.0%
Prior Years' Taxes		8613	79,739.00	63,952.00	-19.8%
Supplemental Taxes		8614	66,420.00	39,212.00	-41.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,873.00	4,453.00	15.0%
Net Increase (Decrease) in the Fair Value of Investments	\$	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,497,048.00	3,396,921.00	-2.9%
TOTAL, REVENUES			3,526,645.00	3,396,921.00	-3.79

30 66506 0000000 Form 51

Description F	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	1,895,000.00	2,070,000.00	9.2%
Bond Interest and Other Service Charges		7434	1,451,306.00	1,379,581.00	-4.9%
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 Co	osts)		3,346,306.00	3,449,581.00	3.1%
TOTAL, EXPENDITURES			3,346,306.00	3,449,581,00	3.1%

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				-	
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	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%

		A CONSTRUCTION OF THE PROPERTY			
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	29,597.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,497,048.00	3,396,921.00	-2.9%
5) TOTAL, REVENUES			3,526,645.00	3,396,921.00	-3.7%
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	3,346,306.00	3,449,581.00	3.1%
10) TOTAL, EXPENDITURES			3,346,306.00	3,449,581.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			180,339.00	(52,660.00)	-129.2%
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%

			2013-14	2014-15	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			180,339.00	(52,660.00)	-129.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,741,098.00	2,922,018.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,741,098.00	2,922,018.00	6.6%
d) Other Restatements		9795	581.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,741,679.00	2,922,018.00	6.6%
2) Ending Balance, June 30 (E + F1e)			2,922,018.00	2,869,358.00	-1.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,922,018.00	2,869,358.00	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned				·	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

30 66506 0000000 Form 51

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	2,922,018.00	2,869,358.00
Total, Restric	cted Balance	2,922,018.00	2,869,358.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES	NACES COLOR DE COLOR DE LA COLOR DE LA COLOR DE LA COLOR DE COLOR DE LA COLOR				och sidder i Sternick der Sternick der der der Sternick der der Sternick der der Sternick der Sternick der der
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	1,475,541.03	1,508,960.00	2.3%
5) TOTAL, REVENUES			1,475,541.03	1,508,960.00	2.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,556.22	129,681.00	29.0%
3) Employee Benefits		3000-3999	30,580.64	53,937.00	76.4%
4) Books and Supplies		4000-4999	52,510.35	101,000.00	92.3%
5) Services and Other Operating Expenses		5000-5999	1,281,859.00	1,469,225.00	14.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			1,465,506.21	1,753,843.00	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.034.82	(0.44,000,00)	0540.000
D. OTHER FINANCING SOURCES/USES	989/1992/HUMON PP4, PRINCIPIO 491/CABAS Activa Casas HUMON SPROVENCIA 982894 82896N	, to a second description of the second of t	10,034.82	(244,883.00)	-2540.3%
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%
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	
		0900-0999			0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			10,034.82	(244,883.00)	-2540.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,291,659.30	1,301,694.12	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,659.30	1,301,694.12	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,291,659.30	1,301,694.12	0.8%
2) Ending Net Position, June 30 (E + F1e)			1,301,694.12	1,056,811.12	-18.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,301,694,12	1,056,811.12	-18.8%

Description R	esource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS			ASSERTATION AND RESIDENCE AND ASSERTED ASSERTED AND ASSERTED ASSER		
1) Cash		0440	2 224 054 04		
a) in County Treasury		9110	3,231,951.84		
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	125,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	824.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,245.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS		·	3,371,021.20		
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	41,400.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,704.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,080.00		
Cong-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	2,025,142.00		
7) TOTAL, LIABILITIES			2,069,327.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,301,694.12		

	and the control of th	y.	2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,284.35	7,960.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/		•			
Contributions		8674	1,413,078.77	1,485,000.00	5.1%
All Other Fees and Contracts		8689	16,295.53	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	35,882.38	16,000.00	-55.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,475,541.03	1,508,960.00	2.3%
TOTAL, REVENUES			1,475,541.03	1,508,960.00	2.3%

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	0.09
TOTAL, CERTIFICATED SALARIES	***************************************		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,699.54	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	81,935.47	81,936.00	0.09
Clerical, Technical and Office Salaries		2400	11,921.21	47,745.00	300.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,556.22	129,681.00	29.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,273.03	14,838.00	31.69
OASDI/Medicare/Alternative		3301-3302	7,840.23	10,059.00	28.3%
Health and Welfare Benefits		3401-3402	8,780.08	25,554.00	191.09
Unemployment Insurance		3501-3502	51.15	67.00	31.09
Workers' Compensation		3601-3602	1,228.29	1,577.00	28.49
OPEB, Allocated		3701-3702	1,407.86	1,842.00	30.8%
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			30,580.64	53,937.00	76.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,452.93	47,000.00	16.29
Noncapitalized Equipment		4400	12,057.42	54,000.00	347.99
TOTAL, BOOKS AND SUPPLIES			52,510.35	101,000.00	92.39

Description Resource Co	des 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	10,681.67	6,594.00	-38.3
Dues and Memberships	5300	0.00	1,000.00	Ne
Insurance	5400-5450	444,830.23	610,000.00	37.19
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	94.18	0.00	-100.09
Transfers of Direct Costs - Interfund	5750	8,861.68	1,400.00	-84.29
Professional/Consulting Services and Operating Expenditures	5800	816,712.89	849,231.00	4.09
Communications	5900	678.35	1,000.00	47.49
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		1,281,859.00	1,469,225.00	14.69
DEPRECIATION				
Depreciation Expense	6900	0.00	0.00	0.09
TOTAL, DEPRECIATION		0.00	0.00	0.09
TOTAL. EXPENSES		1,465,506,21	1,753,843.00	19.79

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,475,541.03	1,508,960.00	2.3%
5) TOTAL, REVENUES			1,475,541.03	1,508,960.00	2.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,465,506.21	1,753,843.00	19.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0,00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES	and the second s		1,465,506.21	1,753,843.00	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,034.82	(244,883.00)	-2540.3%
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		0020 0070	0.00	0.00	. 0.00
a) Sources b) Uses		8930-8979 7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		_	0.00	0.00	0.09

	Сторов образования в под предоставления в почения	adebade discherence and des Grand Des Gr	2013-14	2014-15	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,034.82	(244,883.00)	-2540.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,291,659.30	1,301,694.12	0.89
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,291,659.30	1,301,694.12	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,291,659.30	1,301,694.12	0.8%
2) Ending Net Position, June 30 (E + F1e)			1,301,694.12	1,056,811.12	-18.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,301,694.12	1,056,811.12	-18.8%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

30 66506 0000000 Form 67

Printed: 8/25/2014 8:51 AM

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

	2013-14 Unaudited Actuals		2014-15 Budget			
Description	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)		20000000000000000000000000000000000000	***************************************			
Includes Opportunity Classes, Home &	111111111111111111111111111111111111111					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School				S-100		
ADA)	13,511.44	13,492.21	13,511.44	13,511.44	13,492.21	13,511.44
2. Total Basic Aid Choice/Court Ordered				17/7/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/		70,0711.71
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				OM		
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)	13,511.44	13,492.21	13,511.44	13,511.44	13,492.21	13,511.44
5. District Funded County Program ADA						
a. County Community Schools						
per EC 1981(a)(b)&(d)	43.65	39.02	43.65	43.65	39.02	43.65
 b. Special Education-Special Day Class 	2.21	2.26	2.21	2.21	2.26	2.21
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	0.27	0.27	0.27	0.27	0.27	0.27
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)	46.13	41.55	46.13	46.13	41.55	46.13
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5f)	13,557.57	13,533.76	13,557.57	13,557.57	13,533.76	13,557.57
7. Adults in Correctional Facilities						
8. Charter School ADA						
(Enter Charter School ADA using			COLUMN TRANSPORT			
Tab C. Charter School ADA)				- A 16 - 31 - 3		

ctuals

j,	naudite	Schedule of Capital As
----	---------	------------------------

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Canital assats not being depreciated:						
Land	9,198,654.95	0.00	9,198,654.95			9,198,654.95
Work in Progress			00.0			00.0
Total capital assets not being depreciated	9,198,654.95	00.0	9,198,654.95	0.00	0.00	9,198,654.95
Capital assets being depreciated:						
Land Improvements	16,447,782.00	3,232,507.00	19,680,289.00			19,680,289.00
Buildings	123,022,067.00	6,195,978.00	129,218,045.00		TO THE PARTY OF TH	129,218,045.00
Equipment	18,168,392.00	(7,515,061.00)	10,653,331.00	A THE RESIDENCE OF THE ACT OF THE RESIDENCE OF THE SECOND		10,653,331.00
Total capital assets being depreciated	157,638,241.00	1,913,424.00	159,551,665.00	00.00	0.00	159,551,665.00
Accumulated Depreciation for:						-
Land Improvements	(16,255,971.00)	(736,492.00)	(16,992,463.00)			(16,992,463.00)
Buildings	(31,675,485.00)	(17,326,578.00)	(49,002,063.00)			(49,002,063.00)
Equipment	(9,173,317.00)	(44,592.00)	(9,217,909.00)			(9,217,909.00)
Total accumulated depreciation	(57,104,773.00)	(18,107,662.00)	(75,212,435.00)	0.00	0.00	(75,212,435.00)
Total capital assets being depreciated, net	100,533,468.00	(16,194,238.00)	84,339,230.00	0.00	0.00	84,339,230.00
Governmental activity capital assets, net	109,732,122.95	(16,194,238.00)	93,537,884.95	00.00	0.00	93,537,884.95
Business-Type Activities: Capital assets not being depreciated:			C			C
Model in December			0.00	TO THE REAL PROPERTY OF THE PR		00.0
Work in Progress		ANAMANA	0.00	CONTROL OF THE PROPERTY OF THE	T-PA-T-PA-T-PA-T-PA-T-PA-T-PA-T-PA-T-PA	0,00
Total capital assets not being depreciated	0.00	00:00	0.00	0.00	0.00	0.00
Capital assets being depreciated: Land Improvements			00:00	helder West de Allender		00.0
Buildings			0.00		- Andrew Control of the Control of t	0.00
Equipment			00.0			00:00
Total capital assets being depreciated	0.00	00:00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			00.0			00.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	00:00	0.00	0.00	0.00	00.0
Total capital assets being depreciated, net	0.00	00.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	00.00	00.00	0.00	0.00	0.00	0.00

Printed: 8/25/2014 8:51 AM

30 66506 00000000 Form CAT

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

ullerton Elementary	range County
E	ŏ

FEDERAL PROGRAM NAME	NCLB: Title I Basic	IDEA: Spe Ed Local Entitlement	IDEA: Spe Ed Preschool SEC 619	IDEA: Spe Ed Preschool SEC 619	NCLB: Title II Teacher Quality	Title III: Immigrant Education Program	Title III: Limited English Proficient
FEDERAL CATALOG NUMBER	84.01	84.027	84.173	84.173	84.367	84.356	84.365
	3010	3310	3315	3320	4035	4201	4203
	8290	8181	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	212	242	253	248	217	226	224
	214,121.00				192,061.00		156,836.00
2. a. Current Year Award	1,750,747.00	2,121,676.00	74,149.00	183,214.00	446,765.00	42,647.00	410,209.00
b. Transferability (NCLB)					The state of the s		
c. Other Adjustments	54,350.00	00.099		A CONTRACTOR OF THE PROPERTY O	1,755.00	A SALVEY DE LE TRANSPORTE DE LA CONTRACTION DE L	THE PART OF THE PA
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,805,097.00	2,122,336.00	74,149.00	183,214.00	448,520.00	42,647.00	410,209.00
Required Matching Funds/Other							- In the state of
4. Total Available Award	1		:			1	
(sum lines 1, 2d, & 3)	2,019,218.00	2,122,336.00	74,149.00	183,214.00	640,581.00	42,647.00	567,045.00
5. Unearned Revenue Deferred from Prior Year				make 1888 mannen			OCCUPATION OF THE STATE OF THE
6. Cash Received in Current Year	1,720,770.07	925,019.73	30,276.00	63,060.00	528,040.00	28,037.00	383,644.48
7. Contributed Matching Funds	The first first from the first first from the first			,	The state of the s		
8. Total Available (sum lines 5, 6, & 7)	1,720,770.07	925,019.73	30,276.00	63,060.00	528,040.00	28,037.00	383,644.48
				3.0			
9. Donor-Authorized Expenditures	1,704,645.88	2,122,336.00	74,149.00	183,214.00	544,548.50	17,847.11	387,317.91
10. Non Donor-Authorized							-
					- The state of the		
11. Total Expenditures (lines 9 & 10)	1,704,645.88	2,122,336.00	74,149.00	183,214.00	544,548.50	17,847.11	387,317.91
Line 6 above for Prior			200000000000000000000000000000000000000			Widoniana	An advanced
www.de	THE REAL PROPERTY OF THE PARTY				and the second s		
Calculation of Unearned Revenue							
or A/P, & A/R amounts							-
(line 8 minus line 9 plus line 12)	16,124.19	(1,197,316.27)	(43,873.00)	(120,154.00)	(16,508.50)		(3,673.43)
a. Unearned Revenue	16,124.19		A. A	William	The state of the s	10,189.89	
b. Accounts Payable					A CONTRACTOR OF THE CONTRACTOR		
c. Accounts Receivable		1,197,316.27	43,873.00	120,154.00	16,508.50		3,673.43
Unused Grant Award Calculation				ne de la companie			
	314,572.12	00.0	0.00	0.00	96,032.50	24,799.89	179,727.09
If Carryover is allowed,	314 570 10	000	000	C	08 000 80	7 700	420 707 00
Reconciliation of Revenue	7	00.00	200		00,007	24,199.00	110,121,001
(line 5 plus line 6 minus line 13a						na marinemant pui	
minus line 13b plus line 13c)	1,704,645.88	2,122,336.00	74,149.00	183,214.00	544,548.50	17,847.11	387,317.91

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

Fullerton Elementary Orange County

FEDERAL CATALOG NUMBER 93.596 RESOURCE CODE 8290 REVENUE OBJECT 12-206 AWARD 12-206 1. Prior Year Carryover 46,209.00 2. a. Current Year Award 46,209.00 b. Transferability (NCLB) 46,209.00 c. Other Adjustments 46,209.00 a. Adj Curr Yr Award 46,209.00 (sum lines 2a, 2b, & 2c) 3. Required Matching Funds/Other 46,209.00 REVENUES 5. Unearned Revenue Deferred from Prior Year 46,209.00 REVENUES 5. Unearned Revenue Deferred from Prior Year 46,209.00 7. Contributed Matching Funds 46,209.00 8. Total Available (sum lines 5, 6, & 7) 46,209.00 7. Contributed Matching Funds 46,209.00 8. Total Available (sum lines 5, 6, & 7) 46,209.00 7. Contributed Sum lines 5, 6, & 7) 46,209.00 10. Non Donor-Authorized Expenditures 10.00 11. Total Expenditures (lines 9 & 10) 46,209.00 12. Amounts Included in Line 6 above for Prior Year Adjustments 13. Calculation of Unearned Revenue 13. Calcu	93.575 5025 8290 12-207 00 22,041.00	5810 8290 258 29,624,00 282,034,00 282,034,00 311,658.00	592,642.00 5,379,691.00 0.00
SOURCE CODE VENUE OBJECT ARD Prior Year Carryover a. Current Year Award b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Prior Year Costributed Matching Funds Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Expenditures Total Available (sum lines 5, 6, & 7) Prior Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Prior Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Formula Available (sum lines 5, 6, & 7) Formula Expenditures Total Available (sum lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Reseivable	12. 82		592,642.00 5,379,691.00 0.00
VENUE OBJECT ARD Prior Year Carryover a. Current Year Award b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award Prior Year Contributed Matching Funds Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Denor-Authorized Expenditures Total Available (sum lines 5, 6, & 7) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Reseivable	12.21		592,642.00 5,379,691.00 0.00
ARD Prior Year Carryover a. Current Year Award b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) VENUES Unearned Revenue Deferred from Prior Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Penditures Total Available (sum lines 5, 6, & 7) Penditures Total Available (sum lines 9, & 10) Penditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Reseivable	15.		592,642.00 5,379,691.00 0.00
Year Carryover Irrent Year Award ansferability (NCLB) her Adjustments j Curr Yr Award lines 2a, 2b, & 2c) lired Matching Funds/Other Available Award Irines 1, 2d, & 3) Inch Revenue Deferred from Year Received in Current Year Flatter Matching Funds Available (sum lines 5, 6, & 7) ITURES Ir-Authorized Available (sum lines 5, 6, & 7) ITURES Ir-Authorized Irrent Revenue Seponditures Included in Seabove for Prior Adjustments Included in Seabove for Pr			592,642.00 5,379,691.00 0.00
a. Current Year Award b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) VENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Revenue b. Accounts Revenue			592,642.00 5,379,691.00 0.00
a. Current Year Award b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) WENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PRIOR Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Unonr-Authorized Expenditures Non Donor-Authorized Expenditures Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			5,379,691.00
b. Transferability (NCLB) c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) VENUES Unonr-Authorized Expenditures Non Donor-Authorized Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Revenue c. Accounts Revenue b. Accounts Revenue			00.0
c. Other Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) WENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Unonr-Authorized Expenditures Non Donor-Authorized Expenditures Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) WENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Unoncr-Authorized Expenditures Non Donor-Authorized Expenditures Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Revenue c. Accounts Revenue			56,765.00
(sum lines 2a, 2b, & 2c) Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable Cacounts Receivable		- saw distribution	
Required Matching Funds/Other Total Available Award (sum lines 1, 2d, & 3) VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Denor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable		and the second	5,436,456.00
Vernulable Award (sum lines 1, 2d, & 3) VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) ENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable		- many interest	0.00
VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Denor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable		T AND STATE OF THE	
VENUES Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) Denor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable	.00 22,041.00		6,029,098.00
Unearned Revenue Deferred from Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) ENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			Commission
Prior Year Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Repaivable	o-was		(
Cash Received in Current Year Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Reservable			0.00
Contributed Matching Funds Total Available (sum lines 5, 6, & 7) PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable	.00 22,041.00	294,516.91	4,041,614.19
Total Available (sum lines 5, 6, & 7) PENDITURES Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Repaivable			0.00
Denoir-Authorized Expenditures Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable	.00 22,041.00	294,516.91	4,041,614.19
Donor-Authorized Expenditures Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			
Non Donor-Authorized Expenditures Total Expenditures (lines 9 & 10) 46,20 Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable	.00 22,041.00	307,526.82	5,409,835.22
Expenditures Total Expenditures (lines 9 & 10) Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			1
Amounts Included in Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Receivable			00.0
red Revenue ts lus line 12)	.00 22,041.00	307,526.82	5,409,835.22
Line 6 above for Prior Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable		Control Control	Comming throughout the comming through the comming throughout the co
Year Adjustments Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			1
Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable			00.00
line 12)			
line 12)			
a. Unearned Revenue b. Accounts Payable c. Accounts Receivable	00.00	(13,009.91)	(1,368,221.03)
b. Accounts Receivable			26,314.08
c Accounts Receivable			0.00
		13,009.91	1,394,535.11
14. Unused Grant Award Calculation			
(line 4 minus line 9)	00.0	4,131.18	619,262.78

	0.00	4,131.18	619,262.78
16. Reconciliation of Revenue			
minus line 13b plus line 13c) 46,209.00	.00 22,041.00	307,526.82	5,409,835.22

30 66506 00000000 Form CAT

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

Fullerton Elementary Orange County

STATE PROGRAM NAME	ASES: EZ Grant	CD: Pre K Program Materials Supplies	CD: State Preschool Program	CD: Preschool Restoration Funds	CD: State Preschool Center	CD: Pre K Family Support	CD: Facilities Renovation
BESOLIBOE CODE	6010	RN52	6105	6105	6105	6105	6145
REVENUE OBJECT	8590	8590	8590	8590	8590	8699	8590
LOCAL DESCRIPTION (if any)	329	12-311	12-310	12-313	12-315	12-318	12-301
AWARD				The control of the co			
1. Prior Year Carryover							24,886.00
2. a. Current Year Award	1,763,469.00	15,000.00	917,058.00	140,052.00	75,529.00	90,000.00	
b. Other Adjustments							The state of the s
c. Adj Curr Yr Award			0 1 1	0000	14	0000	C
(sum lines 2a & 2b)	1,763,469.00	15,000.00	917,058.00	140,052.00	00.826,67	30,000.00	0.0
3. Required Matching Funds/Other				7			
4. Total Available Award			:		1	((((((((((((((((((((000
(sum lines 1, 2c, & 3)	1,763,469.00	15,000.00	917,058.00	140,052.00	75,529.00	90,000.00	24,886.00
REVENUES					A STATE OF THE STA		The state of the s
5. Unearned Revenue Deferred from	articular con						
Prior Year							
6. Cash Received in Current Year	1,587,122.09	13,787.00	917,058.00	140,052.00	75,529.00	87,623.75	0.00
7. Contributed Matching Funds							A CALLANDA AND AND AND AND AND AND AND AND AND
8. Total Available (sum lines 5, 6, & 7)	1,587,122.09	13,787.00	917,058.00	140,052.00	75,529.00	87,623.75	0.00
EXPENDITURES		The state of the s					
9. Donor-Authorized Expenditures	1,763,469.00	15,000.00	917,058.00	140,052.00	75,529.00	87,623.75	12,659.11
10. Non Donor-Authorized			250000000000000000000000000000000000000				
Expenditures	ANAMATICA CONTROL OF THE CONTROL OF					1000	77 010 07
11. Total Expenditures (lines 9 & 10)	1,763,469.00	15,000.00	917,058.00	140,052.00	75,529.00	87,623.75	12,659.11
12. Amounts Included in Line 6 above						a e distributo de	
for Prior Year Adjustments						The state of the s	
13. Calculation of Unearned Revenue	-						
or A/P, & A/R amounts					1	4	
(line 8 minus line 9 plus line 12)	(176,346.91)	(1,213.00)	0.00	0.00	00.0	0.00	(12,659.11)
a. Unearned Revenue				A STATE OF THE PARTY OF THE PAR	The second secon		
b. Accounts Payable							
c. Accounts Receivable	176,346.91	1,213.00		11.0.000 (alto control			12,659.11
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	2,376.25	12,226.89
15. If Carryover is allowed,							1
enter line 14 amount here	0.00	0.00	0.00	0.00	00.0	00.0	0.00
16. Reconciliation of Revenue						sic est of short	
(line 5 plus line 6 minus line 13a		1	1		1	1000	0.00
minus line 13b plus line 13c)	1,763,469.00	15,000.00	917,058.00	140,052.00	00.826,01	67.679,78	17,009.11

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

Fullerton Elementary Orange County

		Spe Ed State Preschool Grant	Spe Ed Low Incidence	TO THE TAXABLE DO AND THE TAXABL
STATE PROGRAM NAME	CD: Facilities Repair	One Time Fund	Entitlement	TOTAL
RESOURCE CODE	6145	6513	6530	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	12-308	350	247	
AWARD				
1. Prior Year Carryover				24,886.00
2. a. Current Year Award	50,000.00	7,399.00	13,686.00	3,072,193.00
b. Other Adjustments				00.00
c. Adj Curr Yr Award		A Programme		
(sum lines 2a & 2b)	50,000.00	7,399.00	13,686.00	3,072,193.00
3. Required Matching Funds/Other				0.00
4. Total Available Award	00000	7 200 00	70 989	00 020 200 6
REVENUES	00.000.00	00.886,1	00.000.01	0,031,013.00
5. Unearned Revenue Deferred from				THE
Prior Year				0.00
6. Cash Received in Current Year	12,500.00	3,699.50	13,685.81	2,851,057.15
7. Contributed Matching Funds		The second secon	AVAILABLE TO THE TOTAL TO THE T	00.00
8. Total Available (sum lines 5, 6, & 7)	12,500.00	3,699.50	13,685.81	2,851,057.15
EXPENDITURES	The state of the s	- A A A A A A A A A A A A A A A A A A A		11.00
9. Donor-Authorized Expenditures	729.64	7,399.00	13,606.68	3,033,126.18
10. Non Donor-Authorized				
Expenditures			200000000000000000000000000000000000000	00:00
11. Total Expenditures (lines 9 & 10)	729.64	7,399.00	13,606.68	3,033,126.18
12. Amounts Included in Line 6 above				
for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue				
or A/P, & A/R amounts	00 044	0000	C Z	000000000000000000000000000000000000000
(inte 8 minus line 9 pius line 12)	11,770.30	(3,689.50)	/9.13	(182,089.03)
a. Unearned Revenue	11,770.36	a vivida de la companya de la compan	79.13	11,849.49
 b. Accounts Payable 				00.00
c. Accounts Receivable		3,699.50		193,918.52
14. Unused Grant Award Calculation	40.070.36	O C	40.33	62 050 83
AE If Common in allowed	72,01	00,0	70.01	20.206,00
enter line 14 amount here	49.270.36	00 0	79.32	49 349 68
16. Reconciliation of Revenue				
minus line 13b plus line 13c)	729.64	7,399.00	13,606.68	3,033,126.18

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

LOCAL PROGRAM NAME	Learning Specialist	Early Intervention School Sucess	Social Service Assistant	California Child Signature Program	School Readiness Nurse Services	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8677	8699	8699	8699	
LOCAL DESCRIPTION (if any)	275	340	392	393	394	
AWARD						
1. Prior Year Carryover						0.00
2. a. Current Year Award	87,550.00	39,845.00	86,976.00	22,000.00	150,000.00	386,371.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award					-	
(sum lines 2a & 2b)	87,550.00	39,845.00	86,976.00	22,000.00	150,000.00	386,371.00
3. Required Matching Funds/Other		Address and and the terror and the second and the s				0.00
4. Total Available Award	000000000000000000000000000000000000000	000	00 950 90	00 000	750 000 000	00 024 00
SUIT INTES 1, ZC, Q 3)	00.000,70	00.040.00	00.976,00	22,000.00	100,000,00	000,170,000
REVENUES		ALL PROPERTY OF THE PROPERTY O	A THE RESIDENCE OF THE PERSON			
5. Unearned Revenue Deferred from Prior Year						
6 Cash Received in Current Year	57.819.89	00.0	71.437.84	0.00	91.078.75	220.336.48
7 Contributed Matching Funds						0.00
8. Total Available (sum lines 5. 6. & 7)	57.819.89	00.00	71.437.84	0.00	91,078.75	220,336.48
EXPENDITURES		AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	The state of the s			
9. Donor-Authorized Expenditures	87,550.00	39,845.31	86,976.00	22,000.00	150,000.00	386,371.31
10. Non Donor-Authorized					RESERVED TO SERVED	
Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	87,550.00	39,845.31	86,976.00	22,000.00	150,000.00	386,371.31
12. Amounts Included in Line 6 above						1
for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue						-
or A/P, & A/R amounts	37.001.00		1		, , , , , , , , , , , , , , , , , , ,	200000
(line 8 minus line 9 plus line 12)	(29,730.11)	(39,845.31)	(15,538.16)	(22,000.00)	(52.128,85)	(166,034.83)
a. Unearned Revenue		O LUMINATA LIA MANANA NA LA MANANA MA	The section of the se			0.00
b. Accounts Payable		The second secon	THE REPORT OF THE PARTY OF THE			0.00
c. Accounts Receivable	29,730.11	39,845.31	15,538.16	22,000.00	58,921.25	166,034.83
14. Unused Grant Award Calculation	((
(line 4 minus line 9)	00.00	(0.31)	0.00	0.00	0.0	(0.31)
15. If Carryover is allowed,					i i	1
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue						
(line 5 plus line 6 minus line 13a	11				00000	70000
minus line 13b plus line 13c)	87,550.00	39,845.31	86,976.00	22,000.00	150,000.00	386,371.31

2013-14 Unaudited Actuals FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Fullerton Elementary Orange County

FEDERAL PROGRAM NAME	Medical Reimbursement	TOTAL
FEDERAL CATALOG NUMBER	93.778	THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPER
RESOURCE CODE	5640	COLON A MANAGEMENT AND A STATE OF THE STATE
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	255	
AWARD		
1. Prior Year Restricted		
Ending Balance	350,373.00	350,373.00
2. a. Current Year Award	385,376.00	385,376.00
b. Other Adjustments		00.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	385,376.00	385,376.00
3. Required Matching Funds/Other		00.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	735,749.00	735,749.00
REVENUES		
5. Cash Received in Current Year	335,941.50	335,941.50
6. Amounts Included in Line 5 for		
Prior Year Adjustments		00.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	49,434.50	49,434.50
b. Noncurrent Accounts Receivable		00.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	49,434.50	49,434.50
8. Contributed Matching Funds		0.00
9. Total Available		:
(sum lines 5, 7c, & 8)	385,376.00	385,376.00
EXPENDITURES		a to a mile warm of the Anne annexes and the A
10. Donor-Authorized Expenditures	328,568.57	328,568.57
11. Non Donor-Authorized		Mara Mara
Expenditures		0.00
12. Total Expenditures		
	328,568.57	328,568.57
RESTRICTED ENDING BALANCE		
13. Current Year	07 007 107	100
(line 4 minus line 10)	407,180.43	407,180.43

30 66506 00000000 Form CAT

2013-14 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Fullerton Elementary Orange County

STATE PROGRAM NAME	Education Protection Account	Clean Energy Jobs Act Prop 39	Prop 20 Lottery Fund	Special Education	Spe Ed Mental Health Services	Economic Impact Aide	Quality Investment Act
RESOURCE CODE	1400	6230	6300	6500	6512	7090	7400
REVENUE OBJECT	8012	8590	8560	87XX	8590	8311	8590
LOCAL DESCRIPTION (if any)	820	545	812	150	504	302-7	369
AWARD							
1. Prior Year Restricted				-	1		
Ending Balance			693,815.10	00.0	624,733.00	394,483.00	
2. a. Current Year Award	14,407,063.00	186,943.00	501,491.07	7,066,625.31	803,654.17		461,300.00
b. Other Adjustments	98,792.00					4	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	14,505,855.00	186,943.00	501,491.07	7,066,625.31	803,654.17	00.0	461,300.00
3. Required Matching Funds/Other	a management of the state of th			6,922,466.16			
4. Total Available Award							tatuos ta sove
(sum lines 1, 2c, & 3)	14,505,855.00	186,943.00	1,195,306.17	13,989,091.47	1,428,387.17	394,483.00	461,300.00
REVENUES		-					
5. Cash Received in Current Year	14,505,855.00	186,943.00	272,918.07	6,617,563.23	803,654.17	00.0	461,300.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	00.0	228,573.00	449,062.08	0.00	00.00	0.00
b. Noncurrent Accounts Receivable	***************************************						and the second s
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	228,573.00	449,062.08	0.00	0.00	0.00
8. Contributed Matching Funds	On the second se			6,922,466.16	and development and a	TVV ALGORITE EL CONTROL DE LA	A CONTRACTOR OF THE PROPERTY O
9. Total Available			doc-1447				
(sum lines 5, 7c, & 8)	14,505,855.00	186,943.00	501,491.07	13,989,091.47	803,654.17	0.00	461,300.00
EXPENDITURES							
10. Donor-Authorized Expenditures	14,505,855.00	00.0	298,337.37	13,989,091.47	614,336.29	394,483.00	461,300.00
11. Non Donor-Authorized	3-70-54-70-50-5						
Expenditures						ŀ	
12. Total Expenditures							
(line 10 plus line 11)	14,505,855.00	00:00	298,337.37	13,989,091.47	614,336.29	394,483.00	461,300.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	186,943.00	896,968.80	00.0	814,050.88	0.00	0.00

2013-14 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Fullerton Elementary Orange County

STATE PROGRAM NAME	Common Core State Standard	Maintenance	TOTAL
RESOURCE CODE	7405	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION (if any)	382	533/534	A CONTRACTOR OF THE CONTRACTOR
AWARD			
1. Prior Year Restricted	-		
Ending Balance		0.00	1,713,031.10
2. a. Current Year Award	2,779,314.00	0.00	26,206,390.55
b. Other Adjustments	MANUFICATION	0.00	98,792.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	2,779,314.00	0.00	26,305,182.55
3. Required Matching Funds/Other	- Account of the second of the	2,000,699.62	8,923,165.78
4. Total Available Award			
(sum lines 1, 2c, & 3)	2,779,314.00	2,000,699.62	36,941,379.43
REVENUES			
5. Cash Received in Current Year	2,779,314.00	0.00	25,627,547.47
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	00.00	677,635.08
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	00.0	677,635.08
8. Contributed Matching Funds	GERMAN	2,000,699.62	8,923,165.78
9. Total Available			
(sum lines 5, 7c, & 8)	2,779,314.00	2,000,699.62	35,228,348.33
EXPENDITURES			The second secon
10. Donor-Authorized Expenditures	1,806,103.97	2,000,699.62	34,070,206.72
11. Non Donor-Authorized	###www.noceda		
Expenditures			0.00
12. Total Expenditures	236A-F-90200		
(line 10 plus line 11)	1,806,103.97	2,000,699.62	34,070,206.72
RESTRICTED ENDING BALANCE	and Laboratory to the control of the		
13. Current Year			
(line 4 minus line 10)	973,210.03	00:00	2,871,172.71

2013-14 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Fullerton Elementary Orange County

LOCAL PROGRAM NAME	CA Technical Assistant Program	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8677	
LOCAL DESCRIPTION (if any)	320	
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award	13,983.00	13,983.00
b. Other Adjustments	(114.20)	(114.20)
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	13,868.80	13,868.80
3. Required Matching Funds/Other		0.00
4. Total Available Award	12 868 90	0000
Third is considered to the constant of the con	00.000,61	00.000,01
KEVENUES		TOTAL WALLES AND A STATE OF THE
5. Cash Received in Current Year	13,868.80	13,868.80
6. Amounts Included in Line 5 for		
Prior Year Adjustments		00.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	00.00
b. Noncurrent Accounts		
Receivable		00.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	00.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	13,868.80	13,868.80
EXPENDITURES		TO THE PROPERTY OF THE PROPERT
10. Donor-Authorized Expenditures	13,868.80	13,868.80
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	13,868.80	13,868.80
RESTRICTED ENDING BALANCE		— — — — — — — — — — — — — — — — — — —
13. Current Year		
(line 4 minus line 10)	0.00	0.00

Unaudited Actuals 2013-14 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	53,874,443.87	301	0.00	303	53,874,443.87	305	2,059,459.20		307	51,814,984.67	309
2000 - Classified Salaries	16,157,585.84	311	0.00	313	16,157,585.84	315	2,241,734.69	man sekker ni serve med men seker me	317	13,915,851.15	319
3000 - Employee Benefits (Excluding 3800)	21,830,421.96	321	944,223.11	323	20,886,198.85	325	790,688.37		327	20,095,510.48	329
4000 - Books, Supplies Equip Replace. (6500)	6,255,511.95	331	0.00	333	6,255,511.95	335	538,147.33		337	5,717,364.62	339
5000 - Services & 7300 - Indirect Costs	6,665,559.00	341	0.00	343	6,665,559.00	345	907.786.38		347	5,757,772.62	349
			T	OTAL	103,839,299.51	365		Т	OTAL	97,301,483.54	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.

			EDP	
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.	
1. Teacher Salaries as Per EC 41011	1	46,427,379.13	375	
2. Salaries of Instructional Aides Per EC 41011	. 2100	4,205,882.33	380	
3. STRS		3,770,635.16	382	
4. PERS.	. 3201 & 3202	395,875.43	383	
5. OASDI - Regular, Medicare and Alternative.	. 3301 & 3302	984,840.98	384	
6. Health & Welfare Benefits (EC 41372)				
(Include Health, Dental, Vision, Pharmaceutical, and				
Annuity Plans).	3401 & 3402	8,145,945.80	385	
7. Unemployment Insurance	3501 & 3502	25,168.26	390	
8. Workers' Compensation Insurance.	3601 & 3602	612,823.24	392	
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310)	. 3901 & 3902	420,496.00	393	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		64,989,046.33	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).				
Benefits (other than Lottery) deducted in Column 4a (Extracted)				
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396	
14. TOTAL SALARIES AND BENEFITS.		63,914,495.86	397	
15. Percent of Current Cost of Education Expended for Classroom				
Compensation (EDP 397 divided by EDP 369) Line 15 must				
equal or exceed 60% for elementary, 55% for unified and 50%				
for high school districts to avoid penalty under provisions of EC 41372		65.69%		
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.

piov	VISIONS OF EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	65.69%
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)	97,301,483.54
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	37,805,458.00	6,139,175.00	43,944,633.00	00.00	1,895,000.00	42,049,633.00	2,070,000.00
State School Building Loans Payable		A CONTRACTOR OF THE PROPERTY O	0.00			0.00	
Certificates of Participation Pavable	6,470,000.00	0.00	6,470,000.00	0.00	310,000.00	6,160,000.00	320,000.00
Capital Leases Payable	698,025.00	2.00	698,027.00	266,201.00	344,177.00	620,051.00	326,211.00
Lease Revenue Bonds Payable		and a state of the	0.00			0.00	
Other General Long-Term Debt	18,139,768.80	(16,874,999.80)	1,264,769.00	0.00	475,083.00	789,686.00	475,084.00
Net OPEB Obligation	3,665,060.00	1,102,930.00	4,767,990.00	2,941,706.00	1,750,167.00	5,959,529.00	
Compensated Absences Payable	1,259,521.80	00.00	1,259,521.80	12,670.87		1,272,192.67	
Governmental activities long-term liabilities	68,037,833.60	(9,632,892.80)	58,404,940.80	3,220,577.87	4,774,427.00	56,851,091.67	3,191,295.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			00'0	
State School Building Loans Payable			00.00			0.00	
Certificates of Participation Payable			00.0			0.00	And the second s
Capital Leases Pavable			0.00			0.00	
Lease Revenue Bonds Pavable		and demand data data data data data data data d	0.00			0.00	
Other General Long-Term Debt		AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	0.00			0.00	
Net OPEB Obligation		The state of the s	0.00			00.00	
Compensated Absences Payable			00.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	00.0	00:00	0.00	0.00	0.00

			2013-14 Calculations	· · · · · · · · · · · · · · · · · · ·		2014-15 Calculations	
		Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
		Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. F	PRIOR YEAR DATA		2012-13 Actual			2013-14 Actual	
	2012-13 Actual Appropriations Limit and Gann ADA		LOTE TO MOTOUT			2010-14 ACIUBI	
	re from district's prior year Gann data reported to the CDE)	T T					
	, , , , , , , , , , , , , , , , , , , ,						
1	FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
	(Preload/Line D11, PY column)	75,256,794.30		75,256,794.30			79,331,450.01
2	PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,519.67		13,519.67			13,557.57
	D HIOTHERITO TO DDIOD VEAD LIMIT			4.0			
	ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2012-	13	A	djustments to 2013-	14
	District Lapses, Reorganizations and Other Transfers Temporary Voter Approved Increases				30005 FB1 27 VI 1		
	Less: Lapses of Voter Approved Increases						
	TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT		Authors in the Third English				
	(Lines A3 plus A4 minus A5)		sid an in Albandin da s	0.00			0.00
	,,			***************************************			
7	ADJUSTMENTS TO PRIOR YEAR ADA						
İ	(Only for district lapses, reorganizations and						
	other transfers, and only if adjustments to the						
	appropriations limit are entered in Line A3 above)						
_ ;	DUDDENT VEAD CANN ADA		2040 44 70 7				
	CURRENT YEAR GANN ADA 2013-14 data should tie to Principal Apportionment		2013-14 P2 Report			2014-15 P2 Estimate	
	Software Attendance reports and include ADA for charter schools						
	eporting with the district)						
,	Total K-12 ADA (Form A, Line A6)	13,557.57		13,557.57	13,557.57		13,557.57
	2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
	3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,557.57	0.00		13,557,57
	10 ma 00 manti ranti i zman (amo ar pido az)			70,007.07			10,001.07
C. I	OCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2013-14 Actual			2014-15 Budget	
٦	FAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
	Homeowners' Exemption (Object 8021)	229,683.89		229,683.89	229,684.00		229,684.00
	?. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
	Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
	Secured Roll Taxes (Object 8041)	29,385,907.72		29,385,907.72	29,557,593.00		29,557,593.00
	Unsecured Roll Taxes (Object 8042)	1,096,404.88	Andrew Advantage to a description of the second	1,096,404.88	1,082,238.00		1,082,238.00
	Prior Years' Taxes (Object 8043)	590,251.05 1,191,665.71		590,251.05	581,560.00		581,560.00
	Supplemental Taxes (Object 8044) Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,483.60)		1,191,665.71 (3,483.60)	1,097,646.00 (57,071.00)		1,097,646.00 (57,071.00)
	Ed. Rev. Augmentation Fund (ERAF) (Object 8045) Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	(37,071.00)		(57,071.00)
	O. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
	- Otto III Liou Taxoo (Object 0002)			0.00	0.00		0.00
1	1. Comm. Redevelopment Funds (Obj. 8047 & 8625)	574,074.61		574,074.61	439,013.00		439,013.00
	2. Parcel Taxes (Object 8621)	0.00	***************************************	0.00	0.00		0.00
1	3. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
1	4. 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
1	5. Transfers to Charter Schools						
	in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
1	6. TOTAL TAXES AND SUBVENTIONS	-			1		
	(Lines C1 through C15)	33,064,504.26	0.00	33,064,504.26	32,930,663.00	0.00	32,930,663.00
	THER LOOK REVENUES (First- 04 00 100)						
(OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
-	To General Fund from Bond Interest and Redemption	1					
1	Fund (Fundan daht applies tours) (Ohis at 20014)	0.00		0.00	0.00	,	0.00
	Fund (Excess debt service taxes) (Object 8914) 8. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0.00	0.00		0.00

		2013-14 Calculations			2014-15 Calculations	
•	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EVOLUEED APPROPRIATIONS			09440004 400040000 4000000000 A000000000 A00000000			
EXCLUDED APPROPRIATIONS						
19: Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)	BENDER GERNE		1 000 000 54			4 074 557 00
			1,006,226.51	Color VET COLORS		1,071,557.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation						
Costs	February State And Control	n (2902) en para para para de la compa		rising at the water short	elimentalistic esta accest	
22. Other Unfunded Court-ordered or Federal Mandates				a Carlo Marie de Carlo	saspanijing republic	
23. TOTAL EXCLUSIONS (Lines C19 through C22)		na arangan	1,006,226.51		normalist of the	1,071,557.00
STATE AID RECEIVED (Funds 01, 09, and 62)	= 400 000 00		## 400 000 00	==		
24. LCFF - CY (objects 8011 and 8012)	51,432,263.00		51,432,263.00	59,488,254.00 0.00		59,488,254.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,750.02		3,750.02 0.00	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434) 27. TOTAL STATE AID RECEIVED	0.00		0.00			
(Lines C24 through C26)	51,436,013.02	0.00	51,436,013.02	59,488,254.00	0.00	59,488,254.00
(Ellios of allough of o				[
DATA FOR INTEREST CALCULATION						İ
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	108,862,759.44		108,862,759.44	111,877,640.00		111,877,640.00
29. Total Interest and Return on Investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	92,050.27		92,050.27	70,000.00		70,000.00
ADDRODDIATIONS LIMIT ON OUR ATIONS		2013-14 Actual			2014 15 Dudget	1
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2013-14 Actual			2014-15 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)			75,256,794.30			79,331,450.01
2. Inflation Adjustment			1.0512			0.9977
Program Population Adjustment (Lines B3 divided						
by [A2 plus A7]) (Round to four decimal places)			1.0028			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT			ar a said			
(Lines D1 times D2 times D3)			79,331,450.01	IGNUSES SERVICENCE	Tomor Al Cherry Design	79,148,987.67
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,064,504.26			32,930,663.00
6. Preliminary State Aid Calculation			00,00-1,00-1.20		al dividual conversion	02,300,000.00
a. Minimum State Aid in Local Limit (Greater of						
\$120 times Line B3 or \$2,400; but not greater						
than Line C27 or less than zero)			1,626,908.40			1,626,908.40
b. Maximum State Aid in Local Limit						
(Lesser of Line C27 or Lines D4 minus D5 plus C23;						47.000.004.07
but not less than zero)			47,273,172.26			47,289,881.67
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			47,273,172.26			47,289,881.67
7. Local Revenues in Proceeds of Taxes			41,270,112.20			41,203,001.01
a. Interest Counting in Local Limit (Line C29 divided by			CONTRACTOR CONTRACTOR			
[Lines C28 minus C29] times [Lines D5 plus D6c])			67,988.02			50,224.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			33,132,492.28			32,980,887.10
8. State Aid in Proceeds of Taxes (Greater of Line D6a,			- Transition of the state of th	a salina di angala kalenda		
or Lines D4 minus D7b plus C23; but not greater			47.005.101.51			47 000 000 0
than Line C27 or less than zero)			47,205,184.24			47,239,657.57
9. Total Appropriations Subject to the Limit			33,132,492.28			
a. Local Revenues (Line D7b) b. State Subventions (Line D8)			47,205,184.24			Pro Tallette Latin
c. Less: Excluded Appropriations (Line C23)			1,006,226.51			w 46, 51, 41
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			79,331,450.01			erani (17. denamber 14.

Unaudited Actuals Fiscal Year 2013-14 School District Appropriations Limit Calculations

		2013-14 Calculations			2014-15 Calculations	
·	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per	A COMP. (2007) 19 ABOUT		, orang	Paragraphic State	gal interest to the	rom to the state of T
Government Code Section 7902.1						
(Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to:						
Michael Cohen, Director			and ordinal 4.50			
State Department of Finance						
Attention: School Gann Limits State Capitol, Room 1145						
Sacramento, CA 95814						
Summary		2013-14 Actual			2014-15 Budget	
11. Adjusted Appropriations Limit		2013-14 Actual			2014-13 Budget	l
(Lines D4 plus D10)			79,331,450.01			79,148,987.67
12. Appropriations Subject to the Limit (Line D9d)			79,331,450.01			
				······		
	·			~~~~		·
		·				

	· · · · · · · · · · · · · · · · · · ·	**		***************************************		
				·····		

			3777444		****	
						·
					w	
						· · · · · · · · · · · · · · · · · · ·
Susan Cross Hume		(714) 447-7412				
Gann Contact Person		Contact Phone Num	ber			•

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.

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 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. 	3,104,461.26
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.	
alaries and Benefits - All Other Activities 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)	87,813,76

Part II - Adjustments for Employment Separation Costs

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)

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.

Λ	Λ	n	
U.	·U	v	

3.54%

Pari	: -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	and the second s
A.		irect Costs	
<i>F</i> 4.		Other General Administration, less portion charged to restricted resources or specific goals	4 240 406 47
	2.	(Functions 7200-7600, objects 1000-5999, minus Line B9) Centralized Data Processing, less portion charged to restricted resources or specific goals	4,318,196.17
	۷.	(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)	45,527.63
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	00.705.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	80,705.99
	J.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	292,818.41
	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
	٦.	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)	4,737,248.20
	9.	Carry-Forward Adjustment (Part IV, Line F)	(5,224.88)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,732,023.32
В.	Bas	se Costs	-
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	72,990,947.55
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,270,046.79
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,149,210.06
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5. 6.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 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)	945,409.64
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	1,296.00
	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,	1.0
		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)	BEET TO THE STATE OF THE STATE
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,978,887.95
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
	13.	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)	3,098,077.28
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,707,031.88
	17. 18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	108,140,907.15
C.		aight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(Fo	r information only - not for use when claiming/recovering indirect costs)	
	(Lir	ne A8 divided by Line B18)	4.38%
D.		liminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)	
	(Lir	ne A10 divided by Line B18)	4.38%

Printed: 8/25/2014 8:53 AM

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 c	osts incurred in the current year (Part III, Line A8)	4,737,248.20
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	934,924.55
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (5.25%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.25%) times Part III, Line B18) or (the highest rate used to er costs from any program (5.25%) times Part III, Line B18); zero if positive	(5,224.88)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(5,224.88)
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA reforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that djustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.38%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,612.44) is applied to the current year calculation and the remainder (\$-2,612.44) is deferred to one or more future years:	4.38%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,741.63) is applied to the current year calculation and the remainder (\$-3,483.25) is deferred to one or more future years:	4.38%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(5,224.88)

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

30 66506 0000000 Form ICR

Printed: 8/25/2014 8:53 AM

Approved indirect cost rate: 5.25%
Highest rate used in any program: 5.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,619,616.04	85,029.84	5.25%
01	3310	2,016,504.19	105,831.81	5.25%
01	3315	70,450.36	3,698.64	5.25%
01	3320	174,075.06	9,138.94	5.25%
01	4035	517,385.75	27,162.75	5.25%
01	4201	17,497.17	349.94	2.00%
01	4203	379,723.44	7,594.47	2.00%
01	5810	293,160.03	15,339.82	5.23%
01	6010	1,700,543.05	62,925.95	3.70%
01	6513	7,030.00	369.00	5.25%
01	6530	12,927.96	678.72	5.25%
01	7405	1,716,013.27	90,090.70	5.25%
01	8150	1,883,439.26	95,568.81	5.07%
01	9010	1,777,531.30	17,572.38	0.99%
12	5025	64,845.61	3,404.39	5.25%
12	6052	14,251.78	748.22	5.25%
12	6105	1,159,394.53	60,868.22	5.25%
13	5310	3,989,762.14	209.462.52	5.25%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	L YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00	The second secon	693,815,10	693,815.10
State Lottery Revenue	8560	1,834,768.76		501,491.07	2,336,259.83
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
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		San Toron S. reliate	0.00
6. Total Available					
(Sum Lines A1 through A5)		1,834,768.76	0.00	1,195,306.17	3,030,074.93
B. EXPENDITURES AND OTHER FINANC	ING USES				
Certificated Salaries	1000-1999	1,834,768.76			1,834,768.76
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		298,337.37	298,337.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00		CONTROL OF THE PROPERTY OF THE	0.00
7. Tuition 8. Interagency Transfers Out	7100-7199	0.00			0.00
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
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
Total Expenditures and Other Financia (Sum Lines B1 through B11)	ng Uses	1,834,768.76	0.00	298,337.37	2,133,106.13
C. ENDING BALANCE (Must equal Line A6 minus Line B12) C. COMMENTS:	979Z	0.00	0.00	896,968.80	896,968.80

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.

Unaudited Actuals 2013-14 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

30 66506 0000000 Form NCMOE

		Fun	ids 01, 09, and	d 62	2013-14
Secti	on I - Expenditures	Goals	Functions	Objects	Expenditures
Δ Τα	otal state, federal, and local expenditures (all resources)	All	A 11	4000 7000	106 020 402 27
Α. Ι	nai state, lederal, and local expenditures (all resources)	All	All	1000-7999	106,830,482.27
B. Le	ess all federal expenditures not allowed for MOE				
(R	esources 3000-5999, except 3385)	All	All	1000-7999	5,670,153.79
C 16	ess state and local expenditures not allowed for MOE:				
	Il resources, except federal as identified in Line B)	AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA		0.000	
1.	· · · · · · · · · · · · · · · · · · ·	All	5000-5999	1000-7999	0.00
0	Constant Outland	All except	All except		00.400.00
2.	Capital Outlay	7100-7199	5000-5999	6000-6999	69,129.60
				5400-5450, 5800, 7430-	
3.	Debt Service	All	9100	7439	527,345.00
4.	Other Transfers Out	All	9200	7200-7299	0.00
			V2-00	7200 1200	0.00
5.	Interfund Transfers Out	All	9300	7600-7629	342,099.42
			9100	7699	
6.	All Other Financing Uses	All	9200	7651	0.00
			All except 5000-5999		
7.	Nonagency	7100-7199	9000-9999	1000-7999	0.00
8.		MAY AAA AA TUURANIA	The state of the s		
	costs of services for which tuition is received)	1			
		All	All	8710	34,016.41
9.	Supplemental expenditures made as a result of a	Manually	entered. Must	not include	
	Presidentially declared disaster		s in lines B, C		
			D2.		
10	. Total state and local expenditures not				
	allowed for MOE calculation				
	(Sum lines C1 through C9)				972,590.43
D DI		жимостропального	-	1000-7143,	
ט. אוי 1.	us additional MOE expenditures: Expenditures to cover deficits for food services		View of the control o	7300-7439	
••	(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
		Manually 6	entered. Must	not include	
2.	Expenditures to cover deficits for student body activities	expend	itures in lines .	A or D1.	
E. To	otal expenditures before adjustments				
	ine A minus lines B and C10, plus lines D1 and D2)				100,187,738.05
	· · · · · · · · · · · · · · · · · · ·				
⊢. Cł	narter school expenditure adjustments (From Section IV)				0.00

Unaudited Actuals 2013-14 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

30 66506 0000000 Form NCMOE

Section II. Expanditures Day ADA	kan tikukukukupur di kencel di alah cisi da kisi da da di serangan bersaman sebengan da sebagai sebagai sebagai		2013-14 Annual ADA/
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)			Exps. Per ADA
B. Charter school ADA adjustments (From Section IV)			13,492.21
C. Adjusted total ADA (Lines A plus B)			13,492.21
D. Expenditures per ADA (Line I.G divided by Line II.C)			7,425.60
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 o MOE calculation). (Note: If the prior year MOE was not met, 0 adjusted the prior year base to 90 percent of the preceding prior amount rather than the actual prior year expenditure amount.	DDE has ior year		
Adjustment to base expenditure and expenditure per ADA LEAs failing prior year MOE calculation (From Section V)		92,420,127.19	6,863.00
2. Total adjusted base expenditure amounts (Line A plus Lin	ne A.1)	92,420,127.19	6,863.00
B. Required effort (Line A.2 times 90%)		83,178,114.47	6,176.70
C. Current year expenditures (Line I.G and Line II.D)		100,187,738.05	7,425.60
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 red is met; if both amounts are positive, the MOE requirement is either column in Line A.2 or Line C equals zero, the MOE calc incomplete.)	not met. If	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%

Unaudited Actuals 2013-14 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

30 66506 0000000 Form NCMOE

SECTION IV - Detail of Charter School Adjustments (used in Section I,	Expenditure	
Charter School Name/Reason for Adjustment	Adjustment	ADA Adjustment
	AAAAAA	
Total charter school adjustments	0.00	0.00
Total charter school adjustments SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	ction III, Line A.1)	Expenditures

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		1 1 1	Classroom Units	m 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 Unc Goals 0000 and	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,359,112.38	218,892.63	7,394,529.89	1,835,068.15	8,312,388.74	0.00	268,576.73
B. Enter Allocatio	B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: A	(Note: Allocation factors are only needed for a column if							
there are	there are undistributed expenditures in line A.)							
Instructional Goals Description	als Description							
0001	Pre-Kindergarten		-					
1110	Regular Education, K-12	472.17	472.17	472.17	472.17	530.45	530.45	159.00
3100	Alternative Schools			:				
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs	TOTAL TOTAL						
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education			00000				
4760	Bilingual			Total and a	ATT ATT ATT ATT ATT ATT ATT ATT ATT ATT	NERODOWENIADO-OANTALANII RANII RANII RANII AMARAM MARAMATA AMARAMATA ANTALANII RANII AMARAMATA ANTALANII RANII		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	88.70	88.70	88.70	88.70	80.50	80.50	296.00
0009	ROC/P			Монтроокративности выправления выполнять выстративности выполнять выполнять выполнять выполнять выполнять выстративныть выполнять выполнять выполнять выполнять выполнять выстративноги выполнительныти выполнительны выполнительнытель выпо				
Other Goals	Description							
7110	Nonagency - Educational	TANKE A						
7150	Nonagency - Other	or relation to the						
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
1	Adult Education (Fund 11)						(2) (2) (2) (3) (4)	
,	Child Development (Fund 12)	10.40	10.40	10.40	10.40			0.00
:	Cafeteria (Funds 13 & 61)						-	
C. Total Allocation Factors	n Factors	571.27	571.27	571.27	571.27	610.95	610.95	455.00

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

Una General Fund a

> Fullerton Elementary Orange County

		to part you and set also has not the first to a part of the part o	Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated		Costs	Other Costs	Program
Top	Program/Activity	(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Instructional		CAST THE STATE OF					
Goals	Dre Kindergotten	000	000	000	0.00		000
0001	FIG-Mildelgarten	00.0	0.00	00.0	00.0		00:00
1110	Regular Education, K-12	62,750,046.39	16,243,760.21	78,993,806.60	3,957,435.79		82,951,242.39
3100	Alternative Schools	0.00	00.00	0.00	00.00		0.00
3200	Continuation Schools	0.00	00.0	0.00	0.00		00.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	00.00	00.0	0.00		0.00
3550	Community Day Schools	00.0	00.0	00.0	0.00		0.00
3700	Specialized Secondary Programs	00.0	00.00	00.00	0.00		0.00
3800	Vocational Education	00.0	00.0	00.0	0.00		0.00
4110	Regular Education, Adult	00.0	00.00	00.0	00.0		00.0
4610	Adult Independent Study Centers	00.0	00.00	00.0	00.0		0.00
4620	Adult Correctional Education	00.0	00.00	00.00	00.0		0.00
4630	Adult Vocational Education	0.00	00.00	0.00	0.00		0.00
4760	Bilingual	0.00	00:0	00.00	0.00		00.0
4850	Migrant Education	00.0	00.00	00.0	0.00		0.00
5000-5999	Special Education	17,667,954.92	2,948,055.34	20,616,010.26	1,032,821.94		21,648,832.20
0009	Regional Occupational Ctr/Prg (ROC/P)	00.00	0.00	0.00	00.0		0.00
Other Goals							
7110	Nonagency - Educational	0.00	00.00	00.00	0.00		0.00
7150	Nonagency - Other	0.00	00.00	0.00	0.00		0.00
8100	Community Services	00.0	00.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	00.0	0.00		0.00
Other Costs	-						
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					00.0	00.00
	Other Outgo					2,046,959.65	2,046,959.65
Other Funds	Adult Education, Child Development, Cafeteria. Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		196,752.97	196,752.97	400,877.70		597,630.67
1	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(414,182.64)		(414,182.64)
# # # # # # # # # # # # # # # # # # #	Total General Fund and Charter Schools Funds Expenditures	80,418,001.31	19,388,568.52	99,806,569.83	4,976,952.79	2,046,959.65	106,830,482.27

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

													ATALAMAN WATALAMAN AND AND AND AND AND AND AND AND AND A
		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Pupil Transportation Ancillary Services Community Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions \$100- 8400)	(Function 8700)	Total
Instructional Goals								- 1-08FF-24					
0001	Pre-Kindergarten	0.00	00:0	0.00	00:00	00.00	00:00	0.00			00:00	00:00	0.00
1110	Regular Education, K-12	59,705,147.53	60,943.67	2,738,412.79	240,596.85	4,944.83	00.0	0.00			0.72	00.00	62,750,046.39
3100	Alternative Schools	0.00	00:0	00:0	00:00	00:0	00:0	0.00			0.00	00.00	0.00
3200	Continuation Schools	00:0	0.00	00:0	00:00	0.00	00:0	0.00			0.00	00.00	0.00
3300	Independent Study Centers	00.00	00:00	00:0	00.00	00.0	0.00	0.00			0.00	00'0	0.00
3400	Opportunity Schools	0.00	00:0	00:0	0.00	0.00	00:0	0.00			0.00	00'0	0.00
3550	Community Day Schools	0.00	0.00	0.00	00:0	00.0	0.00	00:00			0.00	00.00	00.00
3700	Specialized Secondary Programs	0.00	0.00	00:0	00.0	00:0	00:0	0.00			0.00	00.00	0.00
3800	Vocational Education	0.00	0.00	00:00	00.00	00:00	00.00	0.00			0.00	00'0	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	00.0	00:0	0.00	00'0			00:00	00'0	00.00
4610	Adult Independent Study Centers	0.00	00:00	00:00	00'0	00:0	00.00	00:00			0.00	00'0	0.00
4620	Adult Correctional Education	0.00	00.00	00:0	00.0	00:00	00.00	0.00			0.00	00'0	0.00
4630	Adult Vocational Education	0.00	0.00	00:0	00.00	0.00	00.00	0.00			0.00	00'0	0.00
4760	Bilingual	0.00	00:00	00:0	00.00	00.00	00:00	0.00			0.00	00:0	0.00
4850	Migrant Education	00:00	00.00	00.0	00.00	0.00	00.00	0.00			0.00	00.00	0.00
5000-5999	Special Education	13,342,302.52	1,253,227.45	3,082.58	28,722.02	1,522,987.90	1,517,632.45	0.00			0.00	00.00	17,667,954.92
9009	ROC/P	0.00	00:00	00.0	00.00	0.00	00:00	0.00			0.00	00.00	0.00
Other Goals										,			
7110	Nonagency - Educational	00:00	00:00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00.00	00.00	0.00
7150	Nonagency - Other	00.00	00:00	00.0	00:00	00.00	00.00		0.00	00:00	00'0	00:00	0.00
8100	Community Services		00:0	00:00	0.00	0.00	00.0		00.00	00:00	00:00	00:00	000
8500	Child Care and Development Services	0.00	00.00	00:0	00:00	00:0	00:00		00:00	00.00	0.00	00.00	0.00
Total Direct	Total Direct Charged Costs	73,047,450.05	1.314,171.12	2,741,495.37	269,318.87	1,527,932.73	1,517,632.45	0.00	00.00	00:0	0.72	00.00	80,418,001.31
										* Functions 7100-7199 for goals 8100 and 8500	or goals 8100 and 8500		

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

		Allocated Support Co	Allocated Support Costs (Based on factors input on Form PCRAF)	out on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					Control Contro
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	8,932,774.23	7,217,131.69	93,854.29	16,243,760.21
3100	Alternative Schools	00'0	0.00	00.00	0.00
3200	Continuation Schools	00.0	0.00	0.00	0.00
3300	Independent Study Centers	00.0	0.00	00.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	00.00
3550	Community Day Schools	00.0	0.00	0.00	00.00
3700	Specialized Secondary Programs	00.0	0.00	0.00	00.00
3800	Vocational Education	0.00	0.00	0.00	00.00
4110	Regular Education, Adult	00.0	0.00	00.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	00.00
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	00.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,678,075.85	1,095,257.05	174,722.44	2,948,055.34
0009	ROC/P	0.00	0.00	0.00	00.00
Other Goals	-				
7110	Nonagency - Educational	0.00	0.00	00:0	0.00
7150	Nonagency - Other	0.00	0.00	00.00	0.00
8100	Community Services	0.00	0.00	00.0	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds	-		EASONATE		Gaglishders Providence
f I	Adult Education (Fund 11)		0.00		0.00
1	Child Development (Fund 12)	196,752.97	0.00	00.00	196,752.97
Į.	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs	pport Costs	10,807,603.05	8,312,388.74	268,576.73	19,388,568.52

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

A.	Central Administration Costs in General Fund and Charter Schools Funds Roard and Superintendent (Funds 01 09 and 62 Functions 7100-7180, Goals 0000-6999 and	
,	9000, Objects 1000-7999)	1,026,115.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	46,823.63
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,318,196.17
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	5,391,135.43
Š T	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	80,418,001.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,388,568.52
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	99,806,569.83
C.	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,098,077.28
. 3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,707,031.88
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	00.0
5	Total Direct Charged Costs in Other Funds	7,805,109.16
å	Total Direct Charged and Allocated Costs (B3 + C5)	107,611,678.99
E	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.01%

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

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				00.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			00.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				2,046,959.65	2,046,959.65
Total Other Costs	0.00	0.00	0.00	2,046,959.65	2,046,959.65

_									**************************************
De	scription	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	GENERAL FUND								
177	Expenditure Detail Other Sources/Uses Detail	0.00	(31,514.19)	0.00	(414,182.64)	1 600 000 00	342,099.42		
	Fund Reconciliation					1,600,000.00	342,099.42	452,956.81	335,034.76
09	CHARTER SCHOOLS SPECIAL REVENUE FUND							1001000	3337331113
	Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
10	SPECIAL EDUCATION PASS-THROUGH FUND			English (6.06) ili				2.00	
	Expenditure Detail								
	Other Sources/Uses Detail Fund Reconciliation								
11	ADULT EDUCATION FUND							annovino restanda de contra la familia de	(B) (B) (B) (B) (B) (B) (B) (B) (B) (B)
İ	Expenditure Detail	0.00	0.00	0.00	0.00				
l	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
12	CHILD DEVELOPMENT FUND			•				0.00	0.00
	Expenditure Detail	22,577.51	0.00	161,833.40	0.00				
	Other Sources/Uses Detail Fund Reconciliation					0.00	20,000.00	35,904.20	145,684.71
13	CAFETERIA SPECIAL REVENUE FUND						f	33,904.20	140,664.71
	Expenditure Detail	0.00	0.00	252,349.24	0.00				
	Other Sources/Uses Detail				Marine Corn	0.00	0.00	2.22	0.00
14	Fund Reconciliation DEFERRED MAINTENANCE FUND						ł	0.00	0.00
Ι΄	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00	0.00	0.00
15	Fund Reconciliation PUPIL TRANSPORTATION EQUIPMENT FUND						ŀ	0.00	0.00
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00	0.00	0.00
17	Fund Reconciliation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Г	Expenditure Detail	sali saliki igali yaliv ya							
	Other Sources/Uses Detail					0.00	1,000,000.00		
18	Fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
1"	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00		
10	Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND						1	0.00	0.00
13	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail						0.00		
-	Fund Reconciliation							0.00	0.00
20	SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail				State of the Section				
	Other Sources/Uses Detail					- 0.00	580,000.00		
0.4	Fund Reconciliation							0.00	0.00
21	BUILDING FUND Expenditure Detail	0.00	0.00						
1	Other Sources/Uses Detail	0.00	0.00			342,099.42	0.00		
	Fund Reconciliation			Printer and the				34,592.42	0.00
25	CAPITAL FACILITIES FUND Expenditure Detail	75.00	0.00						
1	Other Sources/Uses Detail	13.00	0.00			0.00	0.00		
l	Fund Reconciliation							0.00	33,409.05
30	STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Diameter Common	Other Sources/Uses Detail	0.00	0,00			0.00	0.00	`	
200	Fund Reconciliation							0.00	0.00
35	COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
000000	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
0000	Fund Reconciliation	3				5.55	5.55	0.00	0.00
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00			SEDIO CONTRACTOR CONTR			
Ì	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
2000	Fund Reconciliation					0.00	5.00	0.00	20,865.06
49	CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.55							
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation					0.00	0.00	0.00	0.00
51	BOND INTEREST AND REDEMPTION FUND								
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
	Fund Reconciliation					0.00	0.00	0.00	0.00
52	DEBT SVC FUND FOR BLENDED COMPONENT UNITS							5.50	
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
-	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
53	TAX OVERRIDE FUND							0.00	0.00
	Expenditure Detail		11.00			TO THE PERSON NAMED IN COLUMN			
	Other Sources/Uses Detail Fund Reconciliation		alouise against			0.00	0.00	0.00	0.00
56	DEBT SERVICE FUND		restante Esta	Parameter and			l	0.00	0.00
Γ	Expenditure Detail				100				
	Other Sources/Uses Detail					0.00	0.00		
57	FUNDATION PERMANENT FUND					THE BROWN BUILDING		0.00	0.00
ľ	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail						0.00		
61	Fund Reconciliation CAFETERIA ENTERPRISE FUND						1	0.00	0.00
0	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail					0.00	0.00		
ıi.	Fund Reconciliation			<u> </u>				0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND					######################################			
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail					0.00	0.00	į	
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	8.861.68	0.00				1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,245.07	1,704.92
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
TOTALS	31,514,19	(31,514,19)	414,182,64	(414,182,64)	1,942,099,42	1,942,099,42	536,698,50	536,698.5

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

Fullerton Elementary Orange County

		Special Education,	Regionalized	Regionalized Program Specialist	Special Education Infante	Special Education, Preschool	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		-
Object Code	Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,439
TOTAL EXP	ш			MARKACHININAN INTERVEDINAN INTERVENION INTERVEDINAN INTERVEDINAN INTERVENION						
1000-1999		352,231.67	0.00	0.00	00.00	877,876.84	3,283,604.51	3,545,301.01		8,059,014.03
2000-2999	Classified Salaries	362,056.89	00.00	00.00	0.00	340,650.27	419,875.52	2,488,539.12		3,611,121.80
3000-3999	Employee Benefits	222,269.56	00:0	0.00	0.00	373,520.32	996,284.63	2,017,963.28		3,610,037.79
4000-4999		42,817.96	00:00	00.00	0.00	18,324.42	22,575.63	69,597.38		153,315.39
5000-5999		1,780,577.14	00.0	00:00	0.00	1,869.42	10,036.81	441,982.54		2,234,465.91
6669-0009		0.00	00.0	00.00	0.00	00:00	00:0	0.00		0.00
7130		0.00	00.00	00.00	0.00	00:0	00.0	0.00		00.00
7430-7439		0.00	00.00	00.00	0.00	00:00	00:0	0.00		00.0
and a second second	Total Direct Costs	2,759,953.22	00.00	00.00	0.00	1,612,241.27	4,732,377.10	8,563,383.33	0.00	17,667,954.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	00.00	13,206.58	678.72	105,831.81		119,717.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	00:00	0.00	00.0	00.0	0.00		00:0
PCRA	Program Cost Report Allocations	2,948,055.35								2,948,055.35
	Total Indirect Costs and PCR Allocations	2,948,055.35	00:00	00.00	0.00	13,206.58	678.72	105,831.81	0.00	3,067,772.46
	TOTAL COSTS	5,708,008.57	00.00	00.00	0.00	1,625,447.85	4,733,055.82	8,669,215.14	0.00	20,735,727.38
FEDERAL E	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)	3, except 3330, 3340	, 3355, 3360, 3370, 3	375, 3385, & 3405				-		
1000-1999	Certificated Salaries	21,602.36	00:00	00:0		121,843.97	00.00	21,461.74		164,908.07
2000-2999	Classified Salaries	1,443.79	00:00	00.00	0.00	67,046.07	0.00	1,356,210.50		1,424,700.36
3000-3999	Employee Benefits	3,946.82	00.00	00.00	0.00	35,441.54	0.00	662,597.90		701,986.26
4000-4999	Books and Supplies	24,377.64	0.00	00:0	0.00	18,324.42	0.00	42,357.45		85,059.51
5000-5999		72,770.36	0.00	00.0	00.00	1,869.42	0.00	2,735.00		77,374.78
6669-0009		00.00	0.00	0.00	00:0	00.0	0.00	0.00		00.0
7130		00.0	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	00.0	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	124,140.97	0.00	0.00	0.00	244,525.42	00.00	2,085,362.59	0.00	2,454,028.98
7310	Transfers of Indirect Costs	0.00	00.00	00.00	0.00	12,837.58	0.00	105,831.81		118,669.39
7350	Transfers of Indirect Costs - Interfund	00:0	0.00	00.0	00.00	00.00	00.0	00:00		00:00
	Total Indirect Costs	00'0	00.00	00:0	0.00	12,837.58	0.00	105,831.81	00.00	118,669.39
	TOTAL BEFORE OBJECT 8980	124,140.97	00:0	00.00	00.0	257,363.00	00:00	2,191,194.40	00'0	2,572,698.37
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)									00'0
	TOTAL COSTS									2,572,698.37

30 66506 0000000 Report SEMA

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

Fullerton Elementary Orange County

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	Activstments*	Tota
STATE AND	OCAL EXPENDITURE	00-2999, 3330, 3340	0, 3355, 3360, 3370,	3375, 3385, 3405,	& 6000-9999)					
1000-1999	Certificated Salaries	330,629.31	00.0	0.00	00.00	756,032.87	3,283,604.51	3,523,839.27		7,894,105.96
2000-2999	Classified Salaries	360,613.10	0.00	0.00	00.00	273,604.20	419,875.52	1,132,328.62		2,186,421.44
3000-3999	Employee Benefits	218,322.74	00.00	0.00	00.00	338,078.78	996,284.63	1,355,365.38		2,908,051.53
4000-4999	Books and Supplies	18,440.32	00.00	0.00	00.00	0.00	22,575.63	27,239.93		68,255.88
5000-5999	Services and Other Operating Expenditures	1,707,806.78	00.00	0.00	00.00	00:00	10,036.81	439,247.54		2,157,091.13
6669-0009	Capital Outlay	00.00	0.00	00.0	00.00	00.00	0.00	00.00		00.0
7130	State Special Schools	00.0	00.00	0.00	00.00	00:00	00'0	0.00		0.00
7430-7439	Debt Service	0.00	00.0	0.00	0.00	0.00	00.00	00.00		00.0
	Total Direct Costs	2,635,812.25	0.00	00.0	00:00	1,367,715.85	4,732,377.10	6,478,020.74	00.00	15,213,925.94
7310	Transfers of Indirect Costs	000	0.00	0.00	00:00	369.00	678.72	0.00		1,047.72
7350	Transfers of Indirect Costs - Interfind	000	000	00.0	0.00	00.0	0.00	0.00		0.00
2007 PCRA	Program Cost Report Allocations	2 948 055 35								2,948,055.35
5	Total Indirect Costs and PCR Allocations	2.948.055.35	00.0	00.0	00.00	369.00	678.72	00.0	00.0	2,949,103.07
	TOTAL BEFORE OBJECT 8980	5,583,867.60	00.0	0.00	00.00	1,368,084.85	4,733,055.82	6,478,020.74	00:0	18,163,029.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									00:00
	TOTAL COSTS									18,163,029.01
LOCAL EXP	ш	000 (6666-000	00.0	0:00	0.00	00:00	0.00	0.00		0.00
2000-2999		9.942.04	00.0	0.00	00.00	0.00	0.00	00.0		9,942.04
3000-3888	Employee Benefits	2.161.60	00.0	00.00	00.00	0.00	0.00	00:00		2,161.60
4000-3333	Books and Stronlies	94.81	00.0	0.00	0.00	0.00	00'0	00.00		94.81
5000-5999	Services and Other Operating Expenditures	1 505 434 00	000	00.0	00.00	0.00	0.00	00.0		1,505,434.00
999-0006	Capital Outlay	00.0	00:00	0.00	00:00	0.00	00:0	00.00		00.00
7130	State Special Schools	00 0	00.0	0.00	0.00	0.00	00:00	00.00		0.00
7430-7439	Debt Service	00:00	00.0	0.00	00.00	0.00	00.00	00.0		00.00
)	Total Direct Costs	1,517,632.45	0.00	0.00	00.00	0.00	00.00	00.00	0.00	1,517,632.45
7310	Transfers of Indirect Costs	00:00	0.00	0.00	0.00	0.00	0.00	0.00		00.00
7350	Transfers of Indirect Costs - Interfund	00:00	00.0	0.00	0.00	0.00	00.0	00.0		00.00
)	Total Indirect Costs	0.00	0.00	0.00	00.00	0.00	00.0	00.00	0.00	00.0
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,517,632.45	00:0	00.00	00:00	0.00	00'0	0.00	0.00	1,517,632.45
8091, 8099										00:0
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									00.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 335, 3385, 3405, 6500, 5510, 8, 7240, all goals;									
00//	7240, goals 5000-5999)									6,922,466.16
	TOTAL COSTS									8,440,098.61

^{*} Attach an additional sheet with explanations of any amounts

in the Adjustments column.

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

	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	17,278,321.54	7,120,472.28
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)		
	(1 and 5 1, 65, and 62, 1550arces 6000-2555 & 6000-5555, Object 9755)		
-			
4	Enter any other adjustments, not included in Line 1 (explain below)		
"	The any other adjustments, not included in since I (explain below)		
_			
5.	2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation		
	(Sum lines 1 through 4)	17,278,321.54	7,120,472.28
C 115	aduplicated Pupil Count		
1	Enter the unduplicated pupil count reported in 2012-13 Report SEMA.		
1.	2012-13 Expenditures by LEA (LE-CY) worksheet	4 420 00	
	2012-13 Experialities by LEA (LE-C1) Worksrieet	1,438.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation		
	(Line C1 plus Line C2)	1,438.00	

Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

30 66506 0000000 Report SEMA

SELPA:	North Orange (MM)	,	•
member of a S	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of the submit this form together with the 2013-14 Expenditures by LEA (LE-CY). If a single-LEA SELPA, submit the forms to the CDE.	per of a SELPA or is a single and the 2012-13 Expenditu	e-LEA SELPA. If a res by LEA (LE-PY) to
After reviewir MOE requirer	ng all sections of this form, please select which of the following methods you nent.	ur LEA chooses to use to	meet the 2013-14
X	Combined state and local expenditures		
	Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to loc MOE standard, or both.	one or more of the following cal only MOE standard, con	conditions, you may nbined state and local
	Voluntary departure, by retirement or otherwise, or departure for just cause, or related services personnel.	of special education or	
	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 child with a disability that is an exceptionally costly program, as determined by		ild:
	 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 a equipment or the construction of school facilities.	acquisition of	
į.	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

Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

30 66506 0000000 Report SEMA

Printed: 8/25/2014 8:58 AM

SELPA:

North Orange (MM)

SECTION 2

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

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed			- 443 più miniscreptionesses 1940 tet an Metaro - an circ del distribution del consistent attendad (metaro tet	et die der der der der der der der der der de
line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		Michigan	and the content can want company of a proper reproducts a base of content of the	
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).	5- 'N-0-1, W. DOMINING HALL AND ADMINISTRATION MANAGEMENT	(e) _		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

30 66506 0000000 Report SEMA

SELPA:

North Orange (MM)

	EXPENDITU		

		FY 2013-14	FY 2012-13	Difference
. 1	. Last year's local expenditures met MOE requirement:			
	a. Expenditures paid from local sources	8,440,098.61	7,120,472.28	
	Less: Exempt reduction(s) from SECTION 1	PROCESS AND THE REMARKS AND AND AND AND AND AND AND AND AND AND	0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,440,098.61	7,120,472.28	1,319,626.33
	b. Per capita local expenditures (B1a/A4)	5,865.25	4,951.65	913.60
	If one or both of the differences in Column C are positive prior year's net local expenditures), the MOE requirement		nditures, in total or per capi	ta, are greater than
	If both of the differences in Column C are negative, the	MOE is not met based on	local expenditures only.	
	ing all sections of this form, please select which of the and make the selection on Page 1.	ne above methods your LE	EA chooses to use to me	et the 2013-14 MOE

	y.
Susan Cross Hume	(714) 447-7412
Contact Name	Telephone Number
Asst. Superintendent Business Services	susan_hume@fullertonsd.org
Title	E-mail Address

Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

30 66506 0000000 Report SEMA

Printed: 8/25/2014 8:58 AM

SELPA:

North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Total special education expenditures	20,735,727.38		
2. Less: Expenditures paid from federal sources	2,572,698.37		
Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	18,163,029.01	17,278,321.54 0.00 0.00	
Net expenditures paid from state and local sources	18,163,029.01	17,278,321.54	884,707.47
Special education unduplicated pupil count	1,439	1,438	
5. Per capita state and local expenditures (A3/A4)	12,621.98	12,015.52	606.46

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.

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

Fullerton Elementary
Orange County

					, , , , , , , , , , , , , , , , , , , ,				**************************************	
		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code	e Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,439
TOTAL BUD	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									The contribution of the co
1000-1999	Certificated Salaries	246,234.00	0.00	155,396.00	00.0	809,546.00	3,161,503.00	4,120,664.00		8,493,343.00
2000-2999	Classified Salaries	399,027.00	00:0	00:00	00.0	344,784.00	390,872.00	2,622,594.00		3,757,277.00
3000-3999	Employee Benefits	236,964.00	00.00	42,592.00	00.0	370,473.00	993,521.00	2,349,211.00		3,992,761.00
4000-4999	Books and Supplies	39,500.00	00.00	00:00	00.0	31,059.00	19,846.00	(353,892.00)		(263,487.00)
5000-5999	Services and Other Operating Expenditures	1,528,827.00	00.0	1,800.00	00.0	1,000.00	9,791.00	643,675.00		2,185,093.00
6669-0009	Capital Outlay	00:00	00:0	00.0	00:00	0.00	00:0	00:00		00.0
7130	State Special Schools	00.00	00:00	00.0	00:00	0.00	0.00	00.0		00.00
7430-7439	Debt Service	00:0	00:0	00.0	00.0	0.00	00.00	00:00		00.00
	Total Direct Costs	2,450,552.00	0.00	199,788.00	00.00	1,556,862.00	4,575,533.00	9,382,252.00	00.00	18,164,987.00
7310	Transfers of Indirect Costs	163.00	00:0	0.00	00.0	10,747.00	557.00	93,638.00		105,105.00
7350	Transfers of Indirect Costs - Interfund	00:00	00:00	0.00	00:00	0.00	0.00	00'0		00.0
	Total Indirect Costs	163.00	00:00	0.00	00.0	10,747.00	557.00	93,638.00	00.0	105,105.00
	TOTAL COSTS	2,450,715.00	00:00	199,788.00	00.0	1,567,609.00	4,576,090.00	9,475,890.00	00.00	18,270,092.00
STATE AND	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360,	-2999, 3330, 3340, 3		3370, 3375, 3385, 3405, & 6000-9999	(6666-000					
1000-1999	Certificated Salaries	246,234.00	00:00	155,396.00	00:00	709,944.00	3,161,503.00	4,120,664.00		8,393,741.00
2000-2999	Classified Salaries	355,154.00	00:0	0.00	00.00	275,386.00	390,872.00	1,280,939.00		2,302,351.00
3000-3999	Employee Benefits	218,174.00	00:00	42,592.00	00.0	339,912.00	993,521.00	1,672,810.00		3,267,009.00
4000-4999	Books and Supplies	18,500.00	00.00	0.00	00.00	0.00	19,846.00	(353,892.00)		(315,546.00)
5000-5999	Services and Other Operating Expenditures	1,425,627.00	00.0	1,800.00	00.0	0.00	9,791.00	643,675.00		2,080,893.00
6669-0009	Capital Outlay	0.00	00.00	0.00	0.00	0.00	00:00	00:00		00.00
7130	State Special Schools	00.00	00:00	00.0	00.0	0.00	00:0	00:00		0.00
7430-7439	Debt Service	00:00	00'0	00.00	00.00	0.00	00.0	00.00		00.0
	Total Direct Costs	2,263,689.00	00.00	199,788.00	00.00	1,325,242.00	4,575,533.00	7,364,196.00	00:00	15,728,448.00
7310	Transfers of Indirect Costs	163.00	00:00	0.00	0.00	0.00	557.00	0.00		720.00
7350	Transfers of Indirect Costs - Interfund	00.00	00.00	00:00	00:0	0.00	00:00	00:00		00.0
*****	Total Indirect Costs	163.00	00:00	00:00	0.00	0.00	557.00	0.00	00.0	720.00
	TOTAL BEFORE OBJECT 8980	2,263,852.00	0.00	199,788.00	00'0	1,325,242.00	4,576,090.00	7,364,196.00	00.00	15,729,168.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-340), except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									S
	TOTAL COSTS									15,729,168.00

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

Fullerton Elementary Orange County

	Special Education,	Regionalized Services	Regionalized Program	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
Object Code Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	8000-9999)								
1000-1999 Certificated Salaries	0.00	0.00	00.0	0.00	0.00	00.00	00:00		00.00
2000-2999 Classified Salaries	00:0	00:00	0.00	0.00	00.0	00:00	00:00	00000000000000000000000000000000000000	0.00
3000-3999 Employee Benefits	0.00	0.00	0.00	0.00	0.00	00.0	00:0		00.0
4000-4999 Books and Supplies	00:00	0.00	0.00	00.00	0.00	00.0	00.0		0.00
5000-5999 Services and Other Operating Expenditures	1,098,000.00	0.00	00.0	00.0	0.00	00'0	00.0		1,098,000.00
6000-6999 Capital Outlay	00.00	00.0	00.0	00:0	0.00	00'0	00.0		00.00
7130 State Special Schools	0.00	00.0	00.00	00.0	0.00	00.00	0.00		0.00
7430-7439 Debt Service	00.00	00.0	0.00	00:00	0.00	00:0	00.0		0.00
Total Direct Costs	1,098,000.00	00.0	0.00	00.00	00.00	00:0	00.0	0.00	1,098,000.00
7340 Transfore of Indirary Coete	000	000	000	000	00 0	00 0	000		00 0
	000	000	000	000	000	00 0	000		00 0
	000	000	000	000	00.0	000	00 0	00.0	00.0
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1.098.00	0.00	0.00	00:00	0.00	00.0	00:00	0.00	1,098,000.00
8091, 8099 Revenue Limit Transfers to Special Education (All									1
resources except 0000, goals 5000-5999) 8080 Contributions from Unrestricted Revenues to Endersi									0.00
									00.0
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)									7.785,448.00
TOTAL COSTS									8,883,448.00

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

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

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code	e Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,439
TOTAL EXP	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6								
1000-1999	Certificated Salaries	352,231.67	00:00	0.00	00.00	877,876.84	3,283,604.51	3,545,301.01		8,059,014.03
2000-2999		362,056.89	0.00	0.00	00.00	340,650.27	419,875.52	2,488,539.12		3,611,121.80
3000-3999		222,269.56	00.00	0.00	00.00	373,520.32	996,284.63	2,017,963.28		3,610,037.79
4000-4999		42.817.96	00.00	0.00	00.00	18,324.42	22,575.63	69,597.38		153,315.39
5000-5999		1,780,577.14	0.00	0.00	00:00	1,869.42	10,036.81	441,982.54		2,234,465.91
6669-0009		0.00	00.0	0.00	00:00	00.0	0.00	00:00		0.00
7130		0.00	00.0	0.00	00.00	00:0	00'0	00.0		0.00
7430-7439		0.00	0.00	0.00	00:00	0.00	00'0	0.00		0.00
		2,759,953.22	0.00	00.0	00.0	1,612,241.27	4,732,377.10	8,563,383.33	00'0	17,667,954.92
7310	Transfers of Indiract Costs	00 0	00 0	00.0	00.00	13.206.58	678.72	105,831.81		119,717.11
7350	Transfers of Indirect Costs - Interfund	000	000	000	00.00	00.0		00.0	ATTAINED TO THE PARTY OF THE PA	0.00
PCRA	Program Cost Report Allocations (non-add)	2 948.055.35								2,948,055.35
; ;	Total Indirect Costs	00.0	00.00	0.00	00.00	13,206.58	678.72	105,831.81	0.00	119,717.11
040 F2=F	TOTAL COSTS	2.759.953.22	00.00	0.00	00:00	1,625,447.85	4,733,055.82	8,669,215.14	0.00	17,787,672.03
FEDERAL E	EEDERAL EXPENDITURES (Funds 01, 09, and 62: resources 3000-5999, except 3330, 3346, 3355, 3360, 3376, 3375, 3385, & 3405))-5999, except 3330,	3340, 3355, 3360, 33	370, 3375, 3385, &						
1000-1999	Certificated Salaries	21,602.36	00.0	0.00	00:00	121,843.97	0.00	21,461.74		164,908.07
2000-2999		1,443.79	0.00	0.00	00.0	67,046.07	00:0	1,356,210.50	1	1,424,700.36
3000-3999		3,946.82	00.00	0.00	00:00	35,441.54	0.00	662,597.90		701,986.26
4000-4999		24,377.64	0.00	0.00	00:0	18,324.42	00.00	42,357.45		85,059.51
5000-5999		72,770.36	0.00	0.00	00:00	1,869.42	0.00	2,735.00		77,374.78
8669-0009		00.00	0.00	0.00	00.0	00.00	00:0	0.00		00.00
7130		0.00	0.00	0.00	00.0	00.00	00:0	0.00		00:00
7430-7439		0.00	0.00	0.00	00.0	0.00	0.00	0.00		0.00
		124,140.97	00.0	00.00	0.00	244,525.42	00.00	2,085,362.59	0.00	2,454,028.98
7310	Transfers of Indirect Costs	0.00	00:00	0.00	0.00	12,837.58	00.00	105,831.81	a province and the second seco	118,669.39
7350	Transfers of Indirect Costs - Interfund	00.00	00.00	0.00	00.00	00.00	0.00	00.00		00.00
	Total Indirect Costs	00.00	0.00	0.00	00:0	12,837.58	0.00	105,831.81	0.00	118,669.39
	TOTAL BEFORE OBJECT 8980	124,140.97	0.00	00.00	0.00	257,363.00	00.00	2,191,194.40	00.0	2,572,698.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3375, & 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									C
	TOTAL COSTS									2,572,698.37

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

Fullerton Elementary Orange County

Object Code D STATE AND LOCAL EXPENDITURE 1000-1999 Certificated Salaries 2000-2999 Classified Salaries 3000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Services and Other Op 6000-6999 Services and Other Op 6000-6999 Services and Other Op 7130 State Special Schools 7430-7439 Debt Service 7310 Transfers of Indirect Costs Total Direct Costs 1074L BEFORE OBJ RCRA Program Cost Report Vor Program Cost Report Vor Program Cost Report Vor PCRA Program Cost Report Vor Program Cost Report Vor Program Cost Report Vor PCRA Program Cost Report Vor Program Cost Report Vor Program Cost Report Vor PCRA Program Cost Report Vor Program Cost Salaries 2000-2999 Certificated Salaries 2000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Capital Outlay 7130 State Special Schools 7430-7439 Debt Service 7430-7439 Debt	Object Code Description (Goal 5001) (Goal 5010)	(Goai 5001) es 0000-2999, 3330, 530, 529.31 330,629.31 360,613.10 218,322.74 1,707,806.78 0.00 0.00 2,635,812.25 2,948,065.35 0.00 2,635,812.25 2,635,812.25	(Goal 5050) 3340, 3355, 3360, 3 3340, 3355, 3360, 3 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	(Goal 5060) (370, 3375, 3385, 34 (370, 3376, 3375, 3385, 34 (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	(Goal 5710) 405, & 6000-9999) 0.00	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adinotmonto.*	Total
STATE AND LOCAL EXPE 1000-1999 Certificated \$5 2000-2999 Classified \$8 3000-3999 Employee BK 4000-4999 Books and \$5 5000-5999 Services and \$6000-6999 7300 Captial Outle 7130 7310 State Special Total Direct (1000-735) 7310 Transfers of 7350 7320 Transfers of 7350 7330 Total Indirect (1001-1999) Contributions Resources (1000-1999) Contributions Resources (1000-1999) Conditional Contributions Resources (1000-1999) Conditional Contributions Resources (1000-1999) Conditional Contributions Resources (1000-1999) Conditional Contributions Resources (1000-1999) Conditional Contributions Resources (1000-1999) Conditional Contributions Resources (1000-1999) Conditional Contributions Resources (1000-199	Salantes slantes senefits upplies J Other Operating Expenditures 3 J 3 Costs Locosts Indirect Costs Indirect C	2,635,812.25 2,948,065.35 2,635,812.25 2,635,812.25 2,635,812.25 2,635,812.25 2,635,812.25 2,635,812.25 2,635,812.25	1340, 3355, 3360, 3 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	370, 3375, 3385, 34 0.00 0.00 0.00 0.00 0.00 0.00 0.00	05, & 6000-9999)				Aujustinania	
1000-1999 Certificated S 2000-2999 Classified Sa 3000-3999 Employee BK 4000-4999 Books and S 5000-5999 Services and 6000-6999 Services and 6000-6999 Capital Outle 7130 State Special 7430-7439 Debt Service Total Indirect (TOTAL BEF) R Program Corribution: Resources (1	Salaries salaries senefits upplies 1 Other Operating Expenditures 3 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5	330,629.31 360,613.10 218,322.74 18,440.32 1,707,806.78 0.00 2,635,812.25 2,635,812.25 2,635,812.25 2,635,812.25 2,635,812.25	00.0	0000	0.00					
2000-2999 Classified Sa 3000-3999 Employee BR 4000-4999 Broks and S 5000-5999 Services and 6000-6999 Capital Outle 7130 State Special 7430-7439 Debt Services 7430-7439 Debt Services of PCRA Program Cor 7310 Transfers of PCRA Program Cor 7340 Transfers of PCRA Program Cor 7041 Indirect 1074 BEFL 1000-1999 Contributions Resources (I COCAL EXPENDITURES (1000-1999 Certificated 12000-2999 Broks and S 5000-3999 Broks and S 5000-3999 Services and 6000-6999 Capital Outli 7130 State Special 7430-7439 Debt Services and 6000-6999 Capital Outli 7130 State Special 7430-7439 Debt Services and Educated 12000-6999 Capital Outli 7430-7439 Debt Services and Educated 12000-6999 Capital Outli 7430-7439 Debt Services 7430-7439 Debt Service 74410 Direct 74410 Direct 74410 Debt Service 74400-6999 Capital Outli 7430-7439 Debt Services 7430-7430 Debt Service 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Debt Services 7430-7439 Debt Services 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Direct 74410 Debt Services 74410 Direct 74410	alaries aupplies 1 Other Operating Expenditures 3y is Schools costs Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) 4 Costs ONE OBJECT 8980 S from Unrestricted Revenues to Federal from Federal Expenditures section) STS From Federal Expenditures section StS Salaries Salaries Grunds 01, 09, & 62; resources 0000-1999 Salaries enefits Supplies d Other Operating Expenditures	360,613.10 218,322.74 18,440.32 1,707,806.78 0.00 0.00 2,635,812.25 2,948,055.35 0.00 2,635,812.25	0.00	00.0	000	756,032.87	3,283,604.51	3,523,839.27		7,894,105.96
3000-3999 Employee Be 4000-4999 Books and S 5000-6999 Services and 6000-6999 Capital Outle 7130 State Specia 7430-7439 Debt Service 7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 707A BEFI 8980 Contribution Recources (1000-1999 Certificated 3 2000-3999 Classified Si 3000-3999 Books and S 4000-4999 Books and S 5000-5999 Services and S 6000-6999 Capital Outle 7130 State Specia 7430-7439 Debt Services and 6000-6999 Capital Outle 7130 State Specia	enefits upplies 1 Other Operating Expenditures 3 Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) A Costs COSTS Indirect Costs - Interfund st Report Allocations (non-add) A Costs ORE OBJECT 8980 S from Unrestricted Revenues to Federal from Federal Expenditures section) STS Salaries Salaries anefits Upplies Other Operating Expenditures	218,322.74 18,440.32 1,707,806.78 0.00 0.00 2,635,812.25 0.00 0.00 2,948,055.35 2,948,055.35 2,635,812.25	0.00	00.0	מייט	273,604.20	419,875.52	1,132,328.62		2,186,421.44
4000-4999 Books and S 5000-5999 Services and 6000-6999 Capital Outla 7130 State Specia 7430-7439 Debt Services 7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Contributions Resources (I 1000-1999 Contributions 8980 Contributions Resources (I 1000-1999 Certificated 3 2000-2999 Capital Outli 7130 State Specia 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services	upplies 1 Other Operating Expenditures 3 I Schools I Schools Costs Indirect Costs - Interfund st Report Allocations (non-add) 14 Costs ORE OBJECT 8980 S from Unrestricted Revenues to Federal from Federal Expenditures section) STS Salaries alaries alaries Supplies d Other Operating Expenditures	1,707,806.78 0.00 0.00 0.00 2,635,812.25 0.00 0.00 2,948,055.35 0.00 2,635,812.25	0.00	00'0 00'0	000	338,078.78	996,284.63	1,355,365.38		2,908,051.53
6000-5999 Services and 6000-6999 Capital Outla 7130 State Specia 7430-7439 Debt Service Total Direct (7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Contributions Resources (1 1000-1999 Certificated 1 2000-2999 Certificated 1 2000-3999 Employee B 3000-3999 Services and 6 6000-6999 Capital Outlier 7130 State Specie 7430-7439 Debt Services Total Direct Total Direct 7 1000-1999 Capital Outlier 7130 State Specie	1 Other Operating Expenditures 3 y 4 il Schools Costs Indirect Costs Indirect Costs Indirect Costs - Interfund St Report Allocations (non-add) 4 Costs ONE OBJECT 8980 Sr from Unrestricted Revenues to Federal from Federal Expenditures section) STS Funds 01, 09, & 62; resources 0000-1999 Salaries alaries enefits Upplies	1,707,806.78 0.00 0.00 2,635,812.25 0.00 0.00 2,948,055.35 2,948,055.35 2,635,812.25	0.00	0.00	00.00	0.00	22,575.63	27,239.93		68,255.88
6000-6899 Capital Outla 7130 State Specia 7430-7439 Debt Service Total Direct (7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Contributions 8980 Contributions Resources (1 1000-1999 Certificated 1 2000-2999 Capital Outli 7130 State Specie 7430-7439 Debt Services and 6000-6999 Capital Outli 7130 State Specie 7430-7439 Debt Services 7430-7439 Debt Services and 6000-6999 Capital Outli 7130 State Specie 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services 7430-7439 Debt Services	1) Schools Costs Indirect Costs Indirect Costs - Interfund St Report Allocations (non-add) 4 Costs ONE OBJECT 8980 S from Unrestricted Revenues to Federal from Federal Expenditures section) Stanface Felunds 01, 09, & 62; resources 0000-1999 Salaries Fenefits Supplies d Other Operating Expenditures	2,635,812.25 2,635,812.25 0.00 0.00 2,948,055.35 2,635,812.25	00.00	0.00	00:00	00.00	10,036.81	439,247.54		2,157,091.13
730 State Special 7130 State Special 7130 State Special 7130 Transfers of 7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Contribution Resources (I TOTAL EXPENDITURES (1000-1999 Certificated 12000-2999 Capital Outle 7130 State Special 7430-7439 Books and S 5000-5999 Capital Outle 7130 State Special 7430-7439 Debt Services and 6000-6999 Capital Outle 7430-7439 Debt Service 7430-7430 Debt Service 7430-7439 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430-7430 Debt Service 7430 Debt Service 7430 Debt S	I Schools Costs Losted Costs Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) 4 Costs ORE OBJECT 8980 Strom Unrestricted Revenues to Federal from Federal Expenditures section) STS [Funds 01, 09, & 62; resources 0000-1999] Salaries alanies enefits Uppplies d Other Operating Expenditures	2,635,812.25 0.00 0.00 2,948,065.35 2,635,812.25	0.00	0.00	0.00	00.0	00.00	00:00		00:0
7430-7439 Debt Services 7430-7439 Debt Services 7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 707L BEFF 8980 Contributions Recources (I TOTAL COS 1000-1999 Certificated 1 2000-2999 Classified Si 3000-3999 Employee Bi 4000-4999 Books and Si 5000-5999 Services and Si 6000-6999 Services and Si 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7130 State Specific 7430-7439 Debt Services and 7430-743	Indirect Costs Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) 4 Costs ORE OBJECT 8980 S from Unrestricted Revenues to Federal from Federal Expenditures section) ST Salaries Salaries Salaries G Other Operating Expenditures	2,635,812.25 0.00 0.00 2,948,055.35 0.00 2,635,812.25	00.0	0.00	000	000	000	00 0		00 0
7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of 7041 Indirect 1074 BEF (1000-1999) Contributions (1000-1999) Certificated (1000-1999	Indirect Costs Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) t Costs ORE OBJECT 8980 s from Unrestricted Revenues to Federal from Federal Expenditures section) 315 Flunds 01, 09, & 62; resources 0000-1991 Salanies anefits Supplies d Other Operating Expenditures	2,635,812.25 0.00 0.00 2,648,055.35 0.00 2,635,812.25	00.0	0.00	00.0	00.0	00.0	000	A STATE OF THE PARTY OF THE PAR	000
7310 Transfers of 7350 Transfers of 7350 Transfers of PCRA Program Cox Total Indirect TOTAL BEF (1000-1999 Centificated \$2000-2999 Capital Outile 7130 State Species and 53000-6999 Capital Outile 7130 State Species 7430-7439 Debt Services and 5430-7439 Debt Services and 7430-7439 Debt Services and 5430-7439 Debt Services and 7430-7439 Debt Services and 5430-7439 De	Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) t Costs ORE OBJECT 8980 s from Unrestricted Revenues to Federal from Federal Expenditures section) STS Salaries alaries enefficis Uppplies d Other Operating Expenditures	2,948,055,35 0.00 2,948,055,35 0.00 2,635,812.25	00.0	00.0	00.0	1 267 715 85	V 739 377 10	6 478 020 74	00.0	15 213 925 9A
7310 Transfers of 7350 Transfers of 7350 Transfers of 7350 Transfers of PCRA Program Cox Total Indirect TOTAL BEF 8980 Contributions Resources (f TOTAL EXPENDITURES (1000-1999 Certificated 12000-2999 Capital Outle 5000-5999 Services and 6000-6999 Services and 6000-6999 Capital Outle 7130 State Specific 7430-7439 Debt Services Total Direct Total Direct	Indirect Costs Indirect Costs - Interfund st Report Allocations (non-add) t Costs ORE OBJECT 8980 Sfrom Unrestricted Revenues to Federal from Federal Expenditures section) ITS Florings 10, 09, & 62; resources 0000-1999 Salaries alaries enefits Uppplies d Other Operating Expenditures	2,948,055,35 0.00 2,635,812,25 2,635,812,25	0.00		00.00	1,367,705,1	4,732,377.10	0,410,020.14	0,00	10,410,920.94
7350 Translers of PCRA Program Cos PCRA Program Cos Total Indirect TOTAL BEF Resources (f PCOAL EXPENDITURES (1000-1999 Certificated \$200-2999 Capstified \$3000-3999 Employee B 5000-5999 Services and 6000-6999 Capital Outit 7130 State Specie Total Direct Total Direct Total Direct PCOAL EXPENDITURES (1000-6999 Capital Outit 7130 State Specie Total Direct Total Direct Total Direct PCOAL EXPENDITURES (1000-6999 Capital Outit 7130 State Specie Total Direct Total Direct Total Direct Total Direct PCOAL EXPENDITURES (1000-6999 Capital Outit 7130 State Specie Total Direct Total D	Indirect Costs - Interfund t Costs ORE OBJECT 8980 s from Unrestricted Revenues to Federal from Federal Expenditures section) ITS Funds 01, 09, & 62; resources 0000-1999 Salaries alaries enefits d Other Operating Expenditures	2,948,055.35 0.00 2,635,812.25	00:00	00 0	000	369 00	678 72	00.0		1.047.72
PCRA Program Corporation Total Indirection Total Indirection State 101	st Report Allocations (non-add) st Report Allocations (non-add) CRE OBJECT 8980 sf from Unrestricted Revenues to Federal from Federal Expenditures section) STS Funds 01, 09, & 62; resources 0000-1999 Salaries enefits supplies d Other Operating Expenditures	2,948,055,35 0.00 2,635,812.25	0.00	00.0	000	000	000	00 0		00 0
Total Indirect	st report Antocations (1601-adu) t Costs t Costs The Costs of the Cost	2,635,812.25		0.00	00.0	0.0	00.0	900		2 948 055 35
1 Otal Indired 1 TOTAL BEF(8980 Contributions Resources (f 1000-1999 Certificated 1 2000-2999 Certificated 1 2000-3999 Employee Br 4000-4999 Services and 5 5000-5999 Services and 5 5000-5999 Capital Outik 7130 State Specific	V Costs ORE OBJECT 8980 s from Unrestricted Revenues to Federal from Federal Expenditures section) 315 Flunds 01, 09, & 62; resources 0000-1999 Salaries anefits Upplies d Other Operating Expenditures	2,635,812.25	1000	900	000	00 000	07.070	00 0	00 0	4 047 70
## 107AL BEFG ## 8980 Contributions ## 1000-1999 Confficated 1 ## 1000-2999 Capselfed Spinor-3999 Employee Brudon-4999 Books and Spinor-3999 Services and 6000-6999 Capital Outift ## 1130 State Specie 7130-7439 Debt Services Total Direct Total Direct Total Direct Total Direct Total Direct Total Direct Total Direct Spinor-300-6999 Capital Outification of the spinor-300-69999 Capital Outification of the spinor-300-6999 Capital Outification of the spinor-300-6999 Capital Outification of the spinor-300-69999 Capital Outification of t	ORE OBJECT 8980 s from Unrestricted Revenues to Federal from Federal Expenditures section) itS [Funds 01, 09, & 62; resources 0000-1997 Salaries alaries enefits supplies d Other Operating Expenditures	2,635,812.25	0.00	00.0	00.0	309.00	7/9/0	0.00	00.00	1,041,17
8980 Contributions Resources (f Pesources (f TOTAL COS LOCAL EXPENDITURES (1000-1999 Certificated \$2000-2999 Capstified St 5000-8999 Services and 6000-6999 Capital Outit 7130 State Specie 7430-7439 Debt Services Total Direct Total Direct	s from Unrestricted Revenues to Federal from Federal Expenditures section) 17.5 Funds 01, 09, & 62; resources 0000-1993 Salaries alaries enefits bupplies d Other Operating Expenditures	. 8. RNN-0099)	00.0	00.0	0.00	1,368,084.85	4,733,055.82	6,478,020.74	00.0	15,214,973.55
TOTAL COS LOCAL EXPENDITURES (1000-1999 Certificated \$ 2000-2999 Classified St 3000-3999 Employee Br 4000-4999 Books and S 5000-5999 Services and 6000-6999 Capital Outit 7130 State Specia 7430-7439 Debt Service Total Direct	(Funds 01, 09, & 62; resources 0000-1999) (Salaries alaries enefits supplies d Other Operating Expenditures	. 8. ROOM-00993)								00.0
TOTAL COS LOCAL EXPENDITURES (1000-1999 Certificated 15 2000-2999 Classified St 3000-3999 Employee Br 5000-5999 Services and 6000-6999 Services and 6000-6999 Capital Outik 7130 State Speciir 7430-7439 Debt Service Total Direct Total Direct Total Direct Total Direct Total Direct	iTS [Funds 01, 09, & 62; resources 0000-1999 Salaries alaries enefits supplies d Other Operating Expenditures	8. ROOD_00999)								00 010 170 17
LOCAL EXPENDITURES (1000-1999 Certificated \$ 2000-2999 Classified Si 3000-3999 Employee Br 4000-4999 Books and S 5000-5999 Services and 6000-6999 Capital Outit 7130 State Specie 7430-7439 Debt Service Total Direct	Funds 01, 09, & 62; resources 0000-1999 Salaries alaries enefits supplies d Other Operating Expenditures	8. ROOD. aggg)								15,214,973.66
	Salarites alaries enefits Supplies d Other Operating Expenditures	0000	9	o c	C		00 0	00 0		000
	anaries enefits Supplies d Other Operating Expenditures	00.00	0.00	00.0	00.0	00.0	00.0	00.0	MALANI WANDARD PROPERTY OF THE	9 942 04
	enefits supplies d Other Operating Expenditures	9,344.04	0.00	0.00	00.0	00.0	00.0	000		2 181 80
	upplies d Other Operating Expenditures	7,161.50	0.00	0.00	0.00	0.00	00.00	00.00		2,101.00
	d Other Operating Expenditures	94.81	0.00	0.00	0.00	0.00	00.00	00:0	The state of the s	94.01
		1,505,434.00	0.00	00:00	00.00	00.00	0.00	0.00		1,505,434.00
		00:0	00:00	00.0	00:0	0.00	00'0	0.00		0.00
	Schools	00.00	00.00	00:00	0.00	00:00	00.00	00:00		0.00
	ď	000	00.00	00.0	0.00	00.00	00.00	00.0		00:0
	Costs	1,517,632.45	0.00	00:00	00.00	00.00	00'0	00:00	00:00	1,517,632.45
-		The state of the s								
7310 Transfers of	Transfers of Indirect Costs	0.00	0.00	00:00	00.00	0.00	00.0	00:0		00.00
7350 Transfers of	Transfers of Indirect Costs - Interfund	00:0	00.00	00:00	0.00	00:00	00.00	00:00		00.0
	:t Costs	00.0	0.00	00:00	00.0	00.00	00:0	00:00	00:00	00.0
TOTAL BEF	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,517,632.45	0.00	00:00	00.0	0.00	00.0	00:00	00:00	1,517,632.45
8091, 8099 Revenue Lim resources ex	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									00:00
8980 Contributions Resources (f	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									00.0
8980 Contributions	s from Unrestricted Revenues to State									
Resources (1 3370, 3375,	Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all									-
goals; resou. 6500, 6510,	rrces 2000-2999 & 6010-7810, except & 7240, goals 5000-5999)									900410A
										6,922,466.16
TOTAL COSTS	TOTAL COSTS									8,440,098.61

^{*} Attach an additional sheet with explanations of any amounts

in the Adjustments column.

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

30 66506 0000000 Report SEMB

SELPA:	North Orange (MM)		
member of a S	ed to check maintenance of effort (MOE) for an LEA, whether the LEA is a memb ELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the -LEA SELPA, submit the forms to the CDE.	er of a SELPA or is a single-LEA 2013-14 Expenditures by LEA (I	A SELPA. If a LE-B) to the SELPA
After reviewin requirement.	g all sections of this form, please select which of the following methods γο	ur LEA chooses to use to mee	et the 2014-15 MOE
X	Combined state and local expenditures		
,	Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to lo MOE standard, or both.	one or more of the following conc cal only MOE standard, combine	ditions, you may ed state and local
	Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel.	of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	3. The termination of the obligation of the agency to provide a program of speci child with a disability that is an exceptionally costly program, as determined by	al education to a particular y 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 equipment or the construction of school facilities.	acquisition of	
	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
		-	***************************************
		-	
			WAA

Total exempt reductions

0.00

0.00

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

30 66506 0000000 Report SEMB

SELPA:

North Orange (MM)

SECTION 2

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		,
Current year funding (IDEA Section 619 - Resource 3315)	But the part of the contract o		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		
If (b) is greater than (a).	\$0000000000000000000000000000000000000		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
		TAKO FISIKA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA KARINA K	
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)	BÖRRÖ 197-sharrin	·
Available to set aside for EIS (line (b) minus line (e), zero if negative)	(f)		

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

30 66506 0000000 Report SEMB

Printed: 8/25/2014 8:58 AM

SELPA:

North Orange (MM)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD		Marking Haristo Windows Commencer (III)	An the Market of State of Stat
Total special education expenditures	18,270,092.00		
2. Less: Expenditures paid from federal sources	2,540,924.00	\$P\$ 15 \$P\$ \$P\$ \$P\$ \$P\$ \$P\$ \$P\$ \$P\$ \$P\$ \$P\$ \$P	
Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	15,729,168.00	15,214,973.66 0.00 0.00	
Net expenditures paid from state and local sources	15,729,168.00	15,214,973.66	514,194.34
Special education unduplicated pupil count	1,439	1,439	
5. Per capita state and local expenditures (A3/A4)	10,930.62	10,573.30	357.32

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.

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

30 66506 0000000 Report SEMB

Printed: 8/25/2014 8:58 AM

SELPA:

North Orange (MM)

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 Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 	8,883,448.00	8,440,098.61 0.00 0.00	
Net expenditures paid from local sources	8,883,448.00	8,440,098.61	443,349.39
b. Per capita local expenditures (B1a/A4)	6,173.35	5,865.25	308.10

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

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

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

Susan Cross Hume	(714) 447-7412 Telephone Number	
Contact Name		
Asst. Superintendent Business Services	susan hume@fullertonsd.org	
Title	E-mail Address	