

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:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 15
Unaudited Actuals	July 1 – June 30	September 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:

General Fund: 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.

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

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

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

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

Special Reserve Fund for Post-employment Benefits: 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.

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

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

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

Self-Insurance Fund: 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.

Capital Projects Fund-Blended Component Units: 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.

Fixed Assets Group of Accounts: 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>	<u>Restricted</u>	<u>Total General Fund</u>
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	<u>(8,860,085)</u>	<u>8,860,085</u>	<u>-</u>
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:

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

FULLERTON ELEMENTARY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2013-14

	Unaudited Actuals 2012-13	Unaudited 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	<u>\$ 78,672,144</u>	<u>\$ 87,730,063</u>
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	<u>\$ 69,688,752</u>	<u>\$ 77,674,298</u>
 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)	<u>\$ (5,503,747)</u>	<u>\$ (7,602,184)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 3,479,645	 \$ 2,453,581
 Beginning Fund Balance		
Beginning Fund Balance	\$ 20,306,415	\$ 23,786,060
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 20,306,415	\$ 23,786,060
Ending Fund Balance	<u>\$ 23,786,060</u>	<u>\$ 26,239,641</u>
 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	<u>\$ 23,786,060</u>	<u>\$ 26,239,641</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2013-14

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ 1,811,181	\$ -
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	<u>\$ 23,270,534</u>	<u>\$ 21,132,696</u>
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	<u>\$ 29,296,064</u>	<u>\$ 28,814,084</u>
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)	<u>\$ 6,750,053</u>	<u>\$ 8,860,085</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 724,523</u>	<u>\$ 1,178,697</u>
Beginning Fund Balance	\$ 2,197,514	\$ 2,922,037
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,197,514</u>	<u>\$ 2,922,037</u>
Ending Fund Balance	<u>\$ 2,922,037</u>	<u>\$ 4,100,734</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,922,037	\$ 4,100,734
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,922,037</u>	<u>\$ 4,100,734</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SUMMARY GENERAL FUND
2013-14

	Unaudited Actuals 2012-13	Unaudited 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	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 1,246,306	\$ 1,257,901
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 4,204,168	\$ 3,632,278
Beginning Fund Balance	\$ 22,503,929	\$ 26,708,097
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 22,503,929	\$ 26,708,097
Ending Fund Balance	\$ 26,708,097	\$ 30,340,375
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

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2013-14

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
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	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 123,498	\$ 161,833
Total Expenditures	\$ 2,681,775	\$ 3,259,910
Excess (deficiency) of revenues over expenditures	\$ 257,160	\$ (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		
Beginning Fund Balance	\$ 867,037	\$ 1,124,197
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 867,037	\$ 1,124,197
Ending Fund Balance	\$ 1,124,197	\$ 1,043,975
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,124,197	\$ 1,043,975
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 1,124,197	\$ 1,043,975

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2013-14

	Unaudited Actuals 2012-13	Unaudited 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	<u>\$ 4,791,849</u>	<u>\$ 5,539,137</u>
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	<u>\$ 4,565,392</u>	<u>\$ 5,073,496</u>
 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)	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 226,457	 \$ 465,641
Beginning Fund Balance	\$ 1,376,187	\$ 1,602,644
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,376,187</u>	<u>\$ 1,602,644</u>
Ending Fund Balance	<u>\$ 1,602,644</u>	<u>\$ 2,068,285</u>
 Components of Ending Fund Balance:		
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	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,602,644</u>	<u>\$ 2,068,285</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2013-14

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 7,670	\$ 5,808
Total Revenues	<u>\$ 7,670</u>	<u>\$ 5,808</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
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	<u>\$ 337,077</u>	<u>\$ 257,415</u>
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)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (329,407)</u>	<u>\$ (251,607)</u>
Beginning Fund Balance	\$ 2,186,168	\$ 1,856,761
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,186,168</u>	<u>\$ 1,856,761</u>
Ending Fund Balance	<u>\$ 1,856,761</u>	<u>\$ 1,605,154</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,856,761	\$ 1,605,154
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,856,761</u>	<u>\$ 1,605,154</u>

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

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ -
Total Revenues	\$ -	\$ -
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
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	\$ -	\$ -
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	\$ -	\$ -
Other Designations	\$ 1,874,842	\$ 874,842
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
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	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 2,124	\$ 291
Total Revenues	\$ 2,124	\$ 291
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
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	<u>\$ 4,468</u>	<u>\$ 3,818</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ 330,579	\$ 274,944
Other Outgo	\$ 394,946	\$ 370,720
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 725,525</u>	<u>\$ 645,664</u>
 Excess (deficiency) of revenues over expenditures	 \$ (721,057)	 \$ (641,846)
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)	<u>\$ 743,496</u>	<u>\$ 608,301</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 22,439	 \$ (33,545)
 Beginning Fund Balance		
Beginning Fund Balance	\$ 1,503,391	\$ 1,525,830
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,503,391</u>	<u>\$ 1,525,830</u>
Ending Fund Balance	<u>\$ 1,525,830</u>	<u>\$ 1,492,285</u>
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,525,830	\$ 1,492,285
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,525,830</u>	<u>\$ 1,492,285</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2013-14

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 367,713	\$ 1,527,797
Total Revenues	\$ 367,713	\$ 1,527,797
Expenditures		
Certificated Salaries	\$ -	\$ -
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	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,734,986	\$ 1,847,969
Ending Fund Balance	\$ 1,847,969	\$ 2,555,839
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,847,969	\$ 2,555,839
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 1,847,969	\$ 2,555,839

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

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
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	\$ -	\$ -
Total Expenditures	\$ 142,792	\$ 594,379
Excess (deficiency) of revenues over expenditures	\$ 95,886	\$ (314,321)
Other Financing Sources (Uses)		
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)
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

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

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 893,378	\$ 1,627,824
Total Revenues	<u>\$ 893,378</u>	<u>\$ 1,627,824</u>
Expenditures		
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	<u>\$ 841,978</u>	<u>\$ 280,497</u>
 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)	<u>\$ (70,282)</u>	<u>\$ (2,078,805)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (18,882)	 \$ (731,478)
 Beginning Fund Balance		
Beginning Fund Balance	\$ 1,533,336	\$ 1,514,454
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,533,336</u>	<u>\$ 1,514,454</u>
Ending Fund Balance	<u>\$ 1,514,454</u>	<u>\$ 782,976</u>
 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 Ending Fund Balance	<u>\$ 1,514,454</u>	<u>\$ 782,976</u>

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

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 32,067	\$ 29,597
Other Local Revenues	\$ 3,473,551	\$ 3,497,048
Total Revenues	<u>\$ 3,505,618</u>	<u>\$ 3,526,645</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 3,244,456	\$ 3,346,306
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 3,244,456</u>	<u>\$ 3,346,306</u>
 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)	<u>\$ -</u>	<u>\$ -</u>
 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	<u>\$ 2,741,098</u>	<u>\$ 2,922,018</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,741,098	\$ 2,922,018
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,741,098</u>	<u>\$ 2,922,018</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 2013-14

	Unaudited Actuals 2012-13	Unaudited Actuals 2013-14
Revenues		
Revenue Limit	\$ -	\$ -
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	\$ -	\$ -
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	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (528,644)	\$ 10,035
Beginning Net Assets		
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
Components of Ending Net Assets:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,291,659	\$ 1,301,694
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Net Assets	\$ 1,291,659	\$ 1,301,694

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 09, 2014

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.69%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$79,331,450.01
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$79,331,450.01
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	4.38%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
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
49	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		
66	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)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	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									
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			77,674,296.70	28,814,084.15	106,488,380.85	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									
1) 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%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			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									
1) 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									
Response to Intervention 302	0000	9780	1,324,765.00	0.00	1,324,765.00	763,429.00	0.00	763,429.00	-42.4%
Site Discretionary 304	0000	9780	309,105.00		309,105.00				
Instructional Materials K-8 380	0000	9780	352,231.00		352,231.00				
Site Discretionary 304	0000	9780	663,429.00		663,429.00				
Instructional Materials K-8 380	0000	9780				100,000.00		100,000.00	
						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	4.6%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,525,061.38	1,654,605.13	21,179,666.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	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) - (I6 + J2)			26,239,640.56	4,100,734.06	30,340,374.62				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	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	0.00	29,557,593.00	0.6%
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	-1.5%
Supplemental Taxes		8044	1,191,665.71	0.00	1,191,665.71	1,097,646.00	0.00	1,097,646.00	-7.9%
Education Revenue Augmentation Fund (ERAF)		8045	(3,483.60)	0.00	(3,483.60)	(57,071.00)	0.00	(57,071.00)	1538.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	574,074.61	0.00	574,074.61	439,013.00	0.00	439,013.00	-23.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			84,500,517.28	0.00	84,500,517.28	92,418,917.00	0.00	92,418,917.00	9.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			84,500,517.28	0.00	84,500,517.28	92,418,917.00	0.00	92,418,917.00	9.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,122,336.00	2,122,336.00	0.00	2,111,694.00	2,111,694.00	-0.5%
Special Education Discretionary Grants		8182	0.00	257,363.00	257,363.00	0.00	242,367.00	242,367.00	-5.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,704,645.88	1,704,645.88		1,728,363.00	1,728,363.00	1.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		544,548.50	544,548.50		449,809.00	449,809.00	-17.4%
NCLB: Title III, Immigrant Education Program	4201	8290		17,847.11	17,847.11		42,647.00	42,647.00	139.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		387,317.91	387,317.91		374,494.00	374,494.00	-3.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	378.30	692,902.71	693,281.01	0.00	281,492.00	281,492.00	-59.4%
TOTAL, FEDERAL REVENUE			378.30	5,726,961.11	5,727,339.41	0.00	5,230,866.00	5,230,866.00	-8.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	376,877.00	0.00	376,877.00	377,000.00	0.00	377,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,834,766.76	501,491.07	2,336,259.83	1,846,724.00	496,287.00	2,343,011.00	0.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,763,469.00	1,763,469.00		1,763,469.00	1,763,469.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		186,943.00	186,943.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		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	-100.0%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	22,641.71	0.00	22,641.71	10,000.00	0.00	10,000.00	-55.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	267,050.17	0.00	267,050.17	110,000.00	0.00	110,000.00	-58.8%
Interest		8660	92,050.27	0.00	92,050.27	70,000.00	0.00	70,000.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	9,838.88	0.00	9,838.88	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	54,714.11	54,714.11	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	546,805.05	2,180,926.62	2,727,731.67	284,452.00	1,120,543.00	1,404,995.00	-48.5%
Tuition		8710	0.00	34,016.41	34,016.41	0.00	100,000.00	100,000.00	194.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,618,901.00	6,618,901.00		6,717,500.00	6,717,500.00	1.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			938,386.08	8,888,558.14	9,826,944.22	474,452.00	7,938,043.00	8,412,495.00	-14.4%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	38,433,185.55	8,025,342.16	46,458,527.71	40,083,127.00	8,366,861.00	48,449,988.00	4.3%
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	5.8%
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	-0.5%
Other Certificated Salaries		1900	145,359.76	12,359.49	157,719.25	393,289.00	0.00	393,289.00	149.4%
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	4.3%
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	3.0%
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	15.0%
Classified Supervisors' and Administrators' Salaries		2300	893,634.49	719,731.65	1,613,366.14	876,882.00	780,077.00	1,656,759.00	2.7%
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	1.2%
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	6.5%
EMPLOYEE BENEFITS									
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	4.7%
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	5.4%
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	4.8%
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	10.5%
Unemployment Insurance		3501-3502	26,678.99	7,924.11	34,603.10	31,408.00	14,237.00	45,645.00	31.9%
Workers' Compensation		3601-3602	649,342.28	192,928.31	842,270.59	675,944.00	197,105.00	873,049.00	3.7%
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	0.0%
Other Employee Benefits		3901-3902	429,443.95	0.00	429,443.95	429,500.00	0.00	429,500.00	0.0%
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	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	194,092.37	194,092.37	250,000.00	0.00	250,000.00	28.8%
Books and Other Reference Materials		4200	6,992.45	2,839.81	9,832.26	1,350.00	0.00	1,350.00	-86.3%
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	-13.4%
Noncapitalized Equipment		4400	331,461.27	387,287.76	718,749.03	723,374.00	60,500.00	783,874.00	9.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	288.1%
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	18.7%
Insurance		5400 - 5450	553,244.00	11,761.00	565,005.00	654,747.00	13,815.00	668,562.00	18.3%
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	44.1%
Transfers of Direct Costs		5710	(111,424.56)	111,424.56	0.00	(13,269.00)	13,269.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,177.69)	(16,336.50)	(31,514.19)	(39,838.00)	(14,732.00)	(54,570.00)	73.2%
Professional/Consulting Services and 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	-7.6%
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	7.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	24,552.00	0.00	24,552.00	New
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 Indirect Costs)									
Tuition									
Tuition for instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	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 Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	286,282.00	0.00	286,282.00	New
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									
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 Transfers 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 INDIRECT 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 INDIRECT COSTS			(935,534.41)	521,351.77	(414,182.64)	(789,938.00)	386,680.00	(403,258.00)	-2.6%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,580,000.00	0.00	1,580,000.00	1,001,568.00	0.00	1,001,568.00	-36.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
(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	-37.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	342,099.42	0.00	342,099.42	185,452.00	0.00	185,452.00	-45.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			342,099.42	0.00	342,099.42	185,452.00	0.00	185,452.00	-45.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,860,084.78)	8,860,084.78	0.00	(10,092,513.00)	10,092,513.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(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	816,116.00	-35.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	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)									
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 REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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									
1) 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									
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	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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									
1) 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 (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	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	4.6%
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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 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, Restricted Balance		<u>4,100,734.06</u>	<u>4,100,734.06</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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					
1) 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%
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			(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%
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		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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,308,635.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,043,974.54		

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		8660	5,011.16	4,000.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent 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	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	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		5710	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 EXPENDITURES			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 Costs)			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 COSTS			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					
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	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(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			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			3,259,910.68	3,494,195.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(60,222.66)	(5,471.00)	-90.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(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					
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					
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%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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%
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	252,349.24	250,165.00	-0.9%
9) TOTAL EXPENDITURES			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)			465,641.08	(223,420.00)	-148.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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		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					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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		
3) Accounts Receivable		9200	10.45		
4) 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					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	577,445.25		
2) 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					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,068,284.69		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,066,985.22	4,429,657.00	8.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,066,985.22	4,429,657.00	8.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	246,354.51	256,298.00	4.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			246,354.51	256,298.00	4.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,176,635.22	1,251,624.00	6.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,888.90	1,610.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	47,273.42	4,049.00	-91.4%
TOTAL, OTHER LOCAL REVENUE			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	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		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 EXPENDITURES			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 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 COSTS			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					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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 (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		4,765,258.67	5,861,493.00	23.0%
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		252,349.24	250,165.00	-0.9%
8) Plant Services	8000-8999		55,888.28	55,000.00	-1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,073,496.19	6,166,658.00	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			465,641.08	(223,420.00)	-148.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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%

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	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	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	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%
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			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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,642,127.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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		
I. 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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			37,555.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			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					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,808.35	5,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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%

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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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 EXPENDITURES			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 Costs)			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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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)			(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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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					
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%

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					
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	-12.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(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)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	874,841.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			874,841.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			874,841.66		

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		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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(874,842.00)	-12.5%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	874,842.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(874,842.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	(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)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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

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	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)			291.44	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	126,726.00	-78.2%
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%

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%
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	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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	126,764.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			126,764.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			126,764.21		

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 Investments		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%

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	580,000.00	126,726.00	-78.2%
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			580,000.00	126,726.00	-78.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(580,000.00)	(126,726.00)	-78.2%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	291.44	0.00	-100.0%
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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	126,726.00	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			(580,000.00)	(126,726.00)	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	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	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%

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			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					
1) 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%
2) 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)			(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%
2) Ending Balance, June 30 (E + F1e)			1,492,284.54	1,334,633.54	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
G. ASSETS					
1) 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,492,284.54		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,818.11	2,640.00	-30.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,818.11	2,640.00	-30.9%
TOTAL, REVENUES			3,818.11	2,640.00	-30.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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 Costs)			370,719.53	345,743.00	-6.7%
TOTAL, EXPENDITURES			645,663.83	345,743.00	-46.5%

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	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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,818.11	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					
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%

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					
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%
2) Ending Balance, June 30 (E + F1e)			1,492,284.54	1,334,633.54	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,527,796.68	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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			707,869.48	(220,943.00)	-131.2%
F. FUND BALANCE, RESERVES					
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%
2) Ending Balance, June 30 (E + F1e)			2,555,838.86	2,334,895.86	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
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		
I. 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					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,914.64	3,600.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,521,882.04	382,000.00	-74.9%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,527,796.68	385,600.00	-74.8%
TOTAL, REVENUES			1,527,796.68	385,600.00	-74.8%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,905.08	8,802.00	-11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75.00	0.00	-100.0%
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 EXPENDITURES			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 Costs)			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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,527,796.68	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 FINANCING SOURCES AND USES (A5 - B10)			707,869.48	(220,943.00)	-131.2%
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%

Description	Function 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					
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%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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%

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	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%
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			594,378.63	689,400.00	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(314,320.32)	(455,400.00)	44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
2) Ending Balance, June 30 (E + F1e)			1,879,229.00	1,423,829.00	-24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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					
1) Cash					
a) in County Treasury		9110	1,912,974.23		
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	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			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			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,879,229.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	273,745.09	230,000.00	-16.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,313.22	4,000.00	-36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,058.31	234,000.00	-16.4%
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	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,050.83	54,400.00	59.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,050.83	54,400.00	59.8%
CAPITAL OUTLAY					
Land		6100	141,597.50	100,000.00	-29.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	364,413.00	415,000.00	13.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			594,378.63	689,400.00	16.0%

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

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%

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	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					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
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%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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%

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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%
7) 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)			1,347,326.56	768,049.00	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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%
2) Ending Balance, June 30 (E + F1e)			782,975.45	795,603.45	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	782,975.45	795,603.45	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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		
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	2,233,469.65		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57.61		
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			2,248,135.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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			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	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	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 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	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					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	98,830.38	117,853.00	19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,078,804.64)	(755,421.00)	-63.7%

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	1,627,823.91	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	0.00	0.0%
7) General Administration	7000-7999		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)			1,347,326.56	768,049.00	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	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)			1,514,453.53	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%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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					
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			3,346,306.00	3,449,581.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent 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			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,741,098.00	2,922,018.00	6.6%
d) Other Restatements			581.00	0.00	-100.0%
		9795			
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			2,922,018.00	2,869,358.00	-1.8%
		9740			
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	2,922,018.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,922,018.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			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	-3.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	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 Costs)			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%

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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent 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			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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	2,922,018.00	2,869,358.00
Total, Restricted 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					
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			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	(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					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,231,951.84		
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	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		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	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		

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	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	0.0%
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	0.0%
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	31.6%
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	191.0%
Unemployment Insurance		3501-3502	51.15	67.00	31.0%
Workers' Compensation		3601-3602	1,228.29	1,577.00	28.4%
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	16.2%
Noncapitalized Equipment		4400	12,057.42	54,000.00	347.9%
TOTAL, BOOKS AND SUPPLIES			52,510.35	101,000.00	92.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,681.67	6,594.00	-38.3%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	444,830.23	610,000.00	37.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94.18	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	8,861.68	1,400.00	-84.2%
Professional/Consulting Services and Operating Expenditures		5800	816,712.89	849,231.00	4.0%
Communications		5900	678.35	1,000.00	47.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,281,859.00	1,469,225.00	14.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,465,506.21	1,753,843.00	19.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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			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					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			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)					
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%

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

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	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 Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	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 Tab C. Charter School ADA)						

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Capital Assets

30 66506 0000000
Form ASSET

Fullerton Elementary
Orange County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	9,198,654.95	0.00	9,198,654.95			9,198,654.95
Work in Progress			0.00			0.00
Total capital assets not being depreciated	9,198,654.95	0.00	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			129,218,045.00
Equipment	18,168,392.00	(7,515,061.00)	10,653,331.00			10,653,331.00
Total capital assets being depreciated	157,638,241.00	1,913,424.00	159,551,665.00	0.00	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	0.00	0.00	93,537,884.95
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	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
1. Prior Year Carryover	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)							
c. Other Adjustments	54,350.00	660.00			1,755.00		
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
3. Required Matching Funds/Other							
4. Total Available Award (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
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
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							
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
EXPENDITURES							
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 Expenditures							
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
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,124.19	(1,197,316.27)	(43,873.00)	(120,154.00)	(16,508.50)	10,189.89	(3,673.43)
a. Unearned Revenue	16,124.19					10,189.89	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	314,572.12	0.00	0.00	0.00	96,032.50	24,799.89	179,727.09
15. If Carryover is allowed, enter line 14 amount here	314,572.12	0.00	0.00	0.00	96,032.50	24,799.89	179,727.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a 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

30 66506 0000000
 Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Federal Preschool Matching Fund	Federal Preschool Discretionary	Project CREATE Arts Program	TOTAL
AWARD				
1. Prior Year Carryover			29,624.00	592,642.00
2. a. Current Year Award	46,209.00	22,041.00	282,034.00	5,379,691.00
b. Transferability (NCLB)				0.00
c. Other Adjustments				56,765.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	46,209.00	22,041.00	282,034.00	5,436,456.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	46,209.00	22,041.00	311,658.00	6,029,098.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	46,209.00	22,041.00	294,516.91	4,041,614.19
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	46,209.00	22,041.00	294,516.91	4,041,614.19
EXPENDITURES				
9. Donor-Authorized Expenditures	46,209.00	22,041.00	307,526.82	5,409,835.22
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	46,209.00	22,041.00	307,526.82	5,409,835.22
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(13,009.91)	(1,368,221.03)
a. Unearned Revenue				26,314.08
b. Accounts Payable				0.00
c. Accounts Receivable			13,009.91	1,394,535.11
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	4,131.18	619,262.78
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	4,131.18	619,262.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,209.00	22,041.00	307,526.82	5,409,835.22

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
RESOURCE CODE	6010	6052	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							
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							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,763,469.00	15,000.00	917,058.00	140,052.00	75,529.00	90,000.00	0.00
3. Required Matching Funds/Other (sum lines 2a & 2b)							
4. Total Available Award (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							
5. Unearned Revenue Deferred from 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							
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							
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 Expenditures							
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 for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(176,346.91)	(1,213.00)	0.00	0.00	0.00	0.00	(12,659.11)
a. Unearned Revenue							
b. Accounts Payable	176,346.91	1,213.00					12,659.11
c. Accounts Receivable							
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, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,763,469.00	15,000.00	917,058.00	140,052.00	75,529.00	87,623.75	12,659.11

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

STATE PROGRAM NAME	CD: Facilities Repair	Spe Ed State Preschool Grant One Time Fund	Spe Ed Low Incidence 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				0.00
c. Adj Curr Yr Award (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 (sum lines 1, 2c, & 3)	50,000.00	7,399.00	13,686.00	3,097,079.00
REVENUES				
5. Unearned Revenue Deferred from 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				0.00
8. Total Available (sum lines 5, 6, & 7)	12,500.00	3,699.50	13,685.81	2,851,057.15
EXPENDITURES				
9. Donor-Authorized Expenditures	729.64	7,399.00	13,606.68	3,033,126.18
10. Non Donor-Authorized Expenditures				0.00
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, & AVR amounts (line 8 minus line 9 plus line 12)	11,770.36	(3,699.50)	79.13	(182,069.03)
a. Unearned Revenue	11,770.36		79.13	11,849.49
b. Accounts Payable		3,699.50		0.00
c. Accounts Receivable				193,918.52
14. Unused Grant Award Calculation (line 4 minus line 9)	49,270.36	0.00	79.32	63,952.82
15. If Carryover is allowed, enter line 14 amount here	49,270.36	0.00	79.32	49,349.68
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	729.64	7,399.00	13,606.68	3,033,126.18

LOCAL PROGRAM NAME	Learning Specialist	Early Intervention School Success	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						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	87,550.00	39,845.00	86,976.00	22,000.00	150,000.00	386,371.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	57,819.89	0.00	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	0.00	71,437.84	0.00	91,078.75	220,336.48
EXPENDITURES						
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 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 for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(29,730.11)	(39,845.31)	(15,538.16)	(22,000.00)	(58,921.25)	(166,034.83)
a. Unearned Revenue						0.00
b. Accounts Payable						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)	0.00	(0.31)	0.00	0.00	0.00	(0.31)
15. If Carryover is allowed, 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 minus line 13b plus line 13c)	87,550.00	39,845.31	86,976.00	22,000.00	150,000.00	386,371.31

FEDERAL PROGRAM NAME	Medical Reimbursement	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
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		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	385,376.00	385,376.00
3. Required Matching Funds/Other		0.00
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		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	49,434.50	49,434.50
b. Noncurrent Accounts Receivable		0.00
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		
10. Donor-Authorized Expenditures	328,568.57	328,568.57
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	328,568.57	328,568.57
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	407,180.43	407,180.43

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

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 Ending Balance			693,815.10	0.00	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						
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	0.00	461,300.00
3. Required Matching Funds/Other				6,922,466.16			
4. Total Available Award (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	0.00	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	0.00	228,573.00	449,062.08	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
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				6,922,466.16			
9. Total Available (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	0.00	298,337.37	13,989,091.47	614,336.29	394,483.00	461,300.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	14,505,855.00	0.00	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	0.00	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	
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		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		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	0.00	677,635.08
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	677,635.08
8. Contributed Matching Funds		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			
10. Donor-Authorized Expenditures	1,806,103.97	2,000,699.62	34,070,206.72
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,806,103.97	2,000,699.62	34,070,206.72
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	973,210.03	0.00	2,871,172.71

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 (sum lines 1, 2c, & 3)	13,868.80	13,868.80
REVENUES		
5. Cash Received in Current Year	13,868.80	13,868.80
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	13,868.80	13,868.80
EXPENDITURES		
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

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		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
TOTAL					103,839,299.51	365			TOTAL	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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.69%
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.	
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

Fullerton Elementary
Orange County

30 66506 0000000
Form DEBT

	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	0.00	1,895,000.00	42,049,633.00	2,070,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	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			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	0.00	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			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	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
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	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			13,557.57
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	229,683.89		229,683.89	229,684.00		229,684.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,385,907.72		29,385,907.72	29,557,593.00		29,557,593.00
5. Unsecured Roll Taxes (Object 8042)	1,096,404.88		1,096,404.88	1,082,238.00		1,082,238.00
6. Prior Years' Taxes (Object 8043)	590,251.05		590,251.05	581,560.00		581,560.00
7. Supplemental Taxes (Object 8044)	1,191,665.71		1,191,665.71	1,097,646.00		1,097,646.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,483.60)		(3,483.60)	(57,071.00)		(57,071.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	574,074.61		574,074.61	439,013.00		439,013.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	33,064,504.26	0.00	33,064,504.26	32,930,663.00	0.00	32,930,663.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	33,064,504.26	0.00	33,064,504.26	32,930,663.00	0.00	32,930,663.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,006,226.51			1,071,557.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,006,226.51			1,071,557.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	51,432,263.00		51,432,263.00	59,488,254.00		59,488,254.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,750.02		3,750.02	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	51,436,013.02	0.00	51,436,013.02	59,488,254.00	0.00	59,488,254.00
DATA FOR INTEREST CALCULATION						
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
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			75,256,794.30			79,331,450.01
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0028			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			79,331,450.01			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						
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; 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						
a. Interest Counting in Local Limit (Line C29 divided by [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, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			47,205,184.24			47,239,657.57
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			33,132,492.28			
b. State Subventions (Line D8)			47,205,184.24			
c. Less: Excluded Appropriations (Line C23)			1,006,226.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			79,331,450.01			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,104,461.26
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 87,813,767.30

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.54%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,318,196.17
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,527.63
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	80,705.99
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	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
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	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

B. Base 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. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	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, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,978,887.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,098,077.28
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,707,031.88
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	108,140,907.15

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.38%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.38%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,737,248.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>934,924.55</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.25%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.25%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.25%) times Part III, Line B18); zero if positive	<u>(5,224.88)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,224.88)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.38%</u>
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:	<u>4.38%</u>
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:	<u>4.38%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(5,224.88)</u>

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%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		693,815.10	693,815.10
2. 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
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,834,768.76	0.00	1,195,306.17	3,030,074.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. 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			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,834,768.76	0.00	298,337.37	2,133,106.13
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	896,968.80	896,968.80
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	106,830,482.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,670,153.79
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	69,129.60
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	527,345.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	342,099.42
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	34,016.41
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				972,590.43
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				100,187,738.05
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				100,187,738.05

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		13,492.21
B. Charter school ADA adjustments (From Section IV)		0.00
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 official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	92,420,127.19	6,863.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	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 requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 0000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,359,112.38	218,892.63	7,394,529.89	1,835,068.15	8,312,388.74	0.00	268,576.73
3100 Alternative Schools	472.17	472.17	472.17	472.17	530.45	530.45	159.00
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	88.70	88.70	88.70	88.70	80.50	80.50	296.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)	10.40	10.40	10.40	10.40			0.00
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)	571.27	571.27	571.27	571.27	610.95	610.95	455.00
C. Total Allocation Factors							

Fullerton Elementary
Orange County

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	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	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	17,667,954.92	2,948,055.34	20,616,010.26	1,032,821.94	21,648,832.20	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				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	
----	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	106,830,482.27	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,705,147.53	60,943.67	2,738,412.79	240,596.85	4,944.83	0.00	0.00	0.00	0.00	0.72	0.00	62,750,046.39
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	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	0.00	0.00	0.00	17,667,954.92
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.72	0.00	80,418,001.31

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	8,932,774.23	7,217,131.69	93,854.29	16,243,760.21
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,678,075.85	1,095,257.05	174,722.44	2,948,055.34
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	196,752.97	0.00	0.00	196,752.97
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		10,807,603.05	8,312,388.74	268,576.73	19,388,568.52

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	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
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	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		
1	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)	0.00
5	Total Direct Charged Costs in Other Funds	7,805,109.16
D. 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%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(31,514.19)	0.00	(414,182.64)				
Other Sources/Uses Detail					1,600,000.00	342,099.42		
Fund Reconciliation							452,956.81	335,034.76
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	22,577.51	0.00	161,833.40	0.00				
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation							35,904.20	145,684.71
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	252,349.24	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	580,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					342,099.42	0.00		
Fund Reconciliation							34,592.42	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	75.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	33,409.05
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,865.06
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	8,861.68	0.00						
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	0.00
TOTALS	31,514.19	(31,514.19)	414,182.64	(414,182.64)	1,942,099.42	1,942,099.42	536,698.50	536,698.50

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

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	352,231.67	0.00	0.00	0.00	877,876.84	3,283,604.51	3,545,301.01		8,059,014.03
2000-2999	Classified Salaries	362,056.89	0.00	0.00	0.00	340,650.27	419,875.52	2,488,539.12		3,611,121.80
3000-3999	Employee Benefits	222,269.56	0.00	0.00	0.00	373,520.32	996,284.63	2,017,963.28		3,610,037.79
4000-4999	Books and Supplies	42,817.96	0.00	0.00	0.00	18,324.42	22,575.63	69,597.38		153,315.39
5000-5999	Services and Other Operating Expenditures	1,780,577.14	0.00	0.00	0.00	1,869.42	10,036.81	441,982.54		2,234,465.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,759,953.22	0.00	0.00	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	0.00	13,206.58	678.72	105,831.81		119,717.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,948,055.35								2,948,055.35
	Total Indirect Costs and PCR Allocations	2,948,055.35	0.00	0.00	0.00	13,206.58	678.72	105,831.81	0.00	3,067,772.46
	TOTAL COSTS	5,708,008.57	0.00	0.00	0.00	1,625,447.85	4,733,055.82	8,669,215.14	0.00	20,735,727.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	21,602.36	0.00	0.00	0.00	121,843.97	0.00	21,461.74		164,908.07
2000-2999	Classified Salaries	1,443.79	0.00	0.00	0.00	67,046.07	0.00	1,356,210.50		1,424,700.36
3000-3999	Employee Benefits	3,946.82	0.00	0.00	0.00	35,441.54	0.00	662,597.90		701,986.26
4000-4999	Books and Supplies	24,377.64	0.00	0.00	0.00	18,324.42	0.00	42,357.45		85,059.51
5000-5999	Services and Other Operating Expenditures	72,770.36	0.00	0.00	0.00	1,869.42	0.00	2,735.00		77,374.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	124,140.97	0.00	0.00	0.00	244,525.42	0.00	2,085,362.59	0.00	2,454,028.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	12,837.58	0.00	105,831.81		118,669.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	12,837.58	0.00	105,831.81	0.00	118,669.39
	TOTAL BEFORE OBJECT 8980	124,140.97	0.00	0.00	0.00	257,363.00	0.00	2,191,194.40	0.00	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)									
	TOTAL COSTS									0.00

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3350, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	330,629.31	0.00	0.00	0.00	756,032.87	3,283,604.51	3,623,839.27		7,894,105.96
2000-2999	Classified Salaries	360,613.10	0.00	0.00	0.00	273,604.20	419,875.52	1,132,328.62		2,186,421.44
3000-3999	Employee Benefits	218,322.74	0.00	0.00	0.00	338,078.78	996,284.63	1,355,365.38		2,908,051.53
4000-4999	Books and Supplies	18,440.32	0.00	0.00	0.00	0.00	22,575.63	27,239.93		68,255.88
5000-5999	Services and Other Operating Expenditures	1,707,806.78	0.00	0.00	0.00	0.00	10,036.81	439,247.54		2,157,091.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,635,812.25	0.00	0.00	0.00	1,367,715.85	4,732,377.10	6,478,020.74	0.00	15,213,925.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	369.00	678.72	0.00		1,047.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,948,055.35	0.00	0.00	0.00	369.00	678.72	0.00		2,948,055.35
	Total Indirect Costs and PCR Allocations	2,948,055.35	0.00	0.00	0.00	369.00	678.72	0.00		2,949,103.07
	TOTAL BEFORE OBJECT 8980	5,583,867.60	0.00	0.00	0.00	1,368,084.85	4,733,055.82	6,478,020.74	0.00	18,163,029.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	9,942.04	0.00	0.00	0.00	0.00	0.00	0.00		9,942.04
3000-3999	Employee Benefits	2,161.60	0.00	0.00	0.00	0.00	0.00	0.00		2,161.60
4000-4999	Books and Supplies	94.81	0.00	0.00	0.00	0.00	0.00	0.00		94.81
5000-5999	Services and Other Operating Expenditures	1,505,434.00	0.00	0.00	0.00	0.00	0.00	0.00		1,505,434.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,517,632.45	0.00	0.00	0.00	0.00	0.00	0.00		1,517,632.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,517,632.45	0.00	0.00	0.00	0.00	0.00	0.00		1,517,632.45
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										6,922,466.16
										8,440,098.61

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	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) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	17,278,321.54	7,120,472.28
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	<u>1,438.00</u>	
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	

SELPA: North Orange (MM)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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].

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

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

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

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	8,440,098.61	7,120,472.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,440,098.61</u>	<u>7,120,472.28</u>	<u>1,319,626.33</u>
b. Per capita local expenditures (B1a/A4)	<u>5,865.25</u>	<u>4,951.65</u>	<u>913.60</u>

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

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

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

Susan Cross Hume
Contact Name

(714) 447-7412
Telephone Number

Asst. Superintendent Business Services
Title

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E-mail Address

SELPA: North Orange (MM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2013-14 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	20,735,727.38		
2. Less: Expenditures paid from federal sources	2,572,698.37		
3. Expenditures paid from state and local sources	18,163,029.01	17,278,321.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,163,029.01	17,278,321.54	884,707.47
4. 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.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	246,234.00	0.00	155,396.00	0.00	809,546.00	3,161,503.00	4,120,664.00		8,493,343.00
2000-2999	Classified Salaries	399,027.00	0.00	0.00	0.00	344,784.00	390,872.00	2,622,594.00		3,757,277.00
3000-3999	Employee Benefits	236,964.00	0.00	42,592.00	0.00	370,473.00	993,521.00	2,349,211.00		3,992,761.00
4000-4999	Books and Supplies	39,500.00	0.00	0.00	0.00	31,059.00	19,846.00	(353,892.00)		(263,487.00)
5000-5999	Services and Other Operating Expenditures	1,528,827.00	0.00	1,800.00	0.00	1,000.00	9,791.00	643,675.00		2,185,093.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,450,552.00	0.00	199,788.00	0.00	1,556,862.00	4,575,533.00	9,382,252.00	0.00	18,164,987.00
7310	Transfers of Indirect Costs	163.00	0.00	0.00	0.00	10,747.00	557.00	93,638.00		105,105.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	163.00	0.00	0.00	0.00	10,747.00	557.00	93,638.00	0.00	105,105.00
	TOTAL COSTS	2,450,715.00	0.00	199,788.00	0.00	1,567,609.00	4,576,090.00	9,475,890.00	0.00	18,270,092.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	246,234.00	0.00	155,396.00	0.00	709,944.00	3,161,503.00	4,120,664.00		8,393,741.00
2000-2999	Classified Salaries	355,154.00	0.00	0.00	0.00	275,386.00	390,872.00	1,280,939.00		2,302,351.00
3000-3999	Employee Benefits	218,174.00	0.00	42,592.00	0.00	339,912.00	993,521.00	1,672,810.00		3,267,009.00
4000-4999	Books and Supplies	18,500.00	0.00	0.00	0.00	0.00	19,846.00	(353,892.00)		(315,546.00)
5000-5999	Services and Other Operating Expenditures	1,425,627.00	0.00	1,800.00	0.00	0.00	9,791.00	643,675.00		2,080,893.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,263,689.00	0.00	199,788.00	0.00	1,325,242.00	4,575,533.00	7,364,196.00	0.00	15,728,448.00
7310	Transfers of Indirect Costs	163.00	0.00	0.00	0.00	0.00	557.00	0.00		720.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	163.00	0.00	0.00	0.00	0.00	557.00	0.00	0.00	720.00
	TOTAL BEFORE OBJECT 8980	2,263,852.00	0.00	199,788.00	0.00	1,325,242.00	4,576,090.00	7,364,196.00	0.00	15,729,168.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									15,729,168.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,098,000.00	0.00	0.00	0.00	0.00	0.00	0.00		1,098,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,098,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,098,000.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,098,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,098,000.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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)									
	TOTAL COSTS									7,785,448.00
										8,883,448.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	352,231.67	0.00	0.00	0.00	877,876.84	3,283,604.51	3,545,301.01		8,059,014.03
2000-2999	Classified Salaries	362,056.89	0.00	0.00	0.00	340,650.27	419,875.52	2,488,539.12		3,611,121.80
3000-3999	Employee Benefits	222,269.56	0.00	0.00	0.00	373,520.32	996,284.63	2,017,963.28		3,610,037.79
4000-4999	Books and Supplies	42,817.96	0.00	0.00	0.00	18,324.42	22,575.63	69,597.38		153,315.39
5000-5999	Services and Other Operating Expenditures	1,780,577.14	0.00	0.00	0.00	1,869.42	10,036.81	441,982.54		2,234,465.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,759,953.22	0.00	0.00	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	0.00	13,206.58	678.72	105,831.81		119,717.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,948,055.35								2,948,055.35
	Total Indirect Costs	2,948,055.35	0.00	0.00	0.00	13,206.58	678.72	105,831.81	0.00	119,717.11
	TOTAL COSTS	2,759,953.22	0.00	0.00	0.00	1,625,447.85	4,733,055.82	8,669,215.14	0.00	17,787,672.03
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	21,602.36	0.00	0.00	0.00	121,843.97	0.00	21,461.74		164,908.07
2000-2999	Classified Salaries	1,443.79	0.00	0.00	0.00	67,046.07	0.00	1,356,210.50		1,424,700.36
3000-3999	Employee Benefits	3,946.82	0.00	0.00	0.00	35,441.54	0.00	662,597.90		701,986.26
4000-4999	Books and Supplies	24,377.64	0.00	0.00	0.00	18,324.42	0.00	42,357.45		85,059.51
5000-5999	Services and Other Operating Expenditures	72,770.36	0.00	0.00	0.00	1,869.42	0.00	2,735.00		77,374.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	124,140.97	0.00	0.00	0.00	244,525.42	0.00	2,085,362.59	0.00	2,454,028.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	12,837.58	0.00	105,831.81		118,669.39
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	12,837.58	0.00	105,831.81	0.00	118,669.39
	TOTAL BEFORE OBJECT 8980	124,140.97	0.00	0.00	0.00	257,363.00	0.00	2,191,194.40	0.00	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)									0.00
	TOTAL COSTS									2,572,698.37

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	330,629.31	0.00	0.00	0.00	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	0.00	273,604.20	419,875.52	1,132,328.62		2,186,421.44
3000-3999	Employee Benefits	219,322.74	0.00	0.00	0.00	338,078.78	996,284.63	1,355,365.38		2,908,051.53
4000-4999	Books and Supplies	18,440.32	0.00	0.00	0.00	0.00	22,575.63	27,239.93		68,255.88
5000-5999	Services and Other Operating Expenditures	1,707,806.78	0.00	0.00	0.00	0.00	10,036.81	439,247.54		2,157,091.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,635,812.25	0.00	0.00	0.00	1,367,715.85	4,732,377.10	6,478,020.74	0.00	15,213,925.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	369.00	678.72	0.00		1,047.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,948,055.35								2,948,055.35
	Total Indirect Costs	0.00	0.00	0.00	0.00	369.00	678.72	0.00	0.00	1,047.72
	TOTAL BEFORE OBJECT 8980	2,635,812.25	0.00	0.00	0.00	1,368,084.85	4,733,055.82	6,478,020.74	0.00	15,214,973.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	9,942.04	0.00	0.00	0.00	0.00	0.00	0.00		9,942.04
3000-3999	Employee Benefits	2,161.60	0.00	0.00	0.00	0.00	0.00	0.00		2,161.60
4000-4999	Books and Supplies	94.81	0.00	0.00	0.00	0.00	0.00	0.00		94.81
5000-5999	Services and Other Operating Expenditures	1,505,434.00	0.00	0.00	0.00	0.00	0.00	0.00		1,505,434.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,517,632.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,517,632.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,517,632.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,517,632.45
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,922,466.16
TOTAL COSTS										
										8,440,098.61

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

SELPA: North Orange (MM)

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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].

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

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

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

SELPA: North Orange (MM)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	18,270,092.00		
2. Less: Expenditures paid from federal sources	2,540,924.00		
3. Expenditures paid from state and local sources	15,729,168.00	15,214,973.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,729,168.00	15,214,973.66	514,194.34
4. 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.

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget</u> <u>FY 2014-15</u>	<u>Actual</u> <u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	8,883,448.00	8,440,098.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,883,448.00</u>	<u>8,440,098.61</u>	<u>443,349.39</u>
b. Per capita local expenditures (B1a/A4)	<u>6,173.35</u>	<u>5,865.25</u>	<u>308.10</u>

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

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

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

Susan Cross Hume
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Title

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