

SIERRA SANDS UNIFIED SCHOOL DISTRICT

**Board of Education
Special Meeting**

**SEPTEMBER 12, 2014
Sierra Sands Unified School District
113 W. Felspar Avenue
www.ssusdschools.org**

We, the members of the Board of Education of the Sierra Sands Unified School District, are committed to providing the highest quality education in a safe environment to all K-12 students. We believe the school shares with the family, church, and community the responsibility for developing life-long learners who are responsible, productive citizens.

A G E N D A

CALL TO ORDER AND PLEDGE TO THE FLAG

12:00 noon

Amy Castillo-Covert
Judy Dietrichson
Bill Farris
Tom Pearl, Vice President/Clerk
Kurt Rockwell, President
Michael Scott (telephonically)

Ernest M. Bell, Jr, Superintendent

MOMENT OF SILENCE

1. ADOPTION OF AGENDA

2. BUSINESS ADMINISTRATION

- 2.1 Acceptance of the 2013-14 Unaudited Actuals
- 2.2 Adoption of Resolution #5 1415 Approving the 2014-15 Estimated Gann Limit Calculations for the Sierra Sands Unified School District

3. ADJOURNMENT

2. BUSINESS ADMINISTRATION

2.1 Acceptance of the 2013-14 Unaudited Actuals

BACKGROUND INFORMATION: The unaudited actual financial report is a state required report that presents the district's actual financial activity year-to-date as compared to the projected budget through June 30, 2014. The report contains comparative data regarding the unrestricted general fund estimated year end totals presented at the time of the 2014-15 budget adoption and the unaudited actual results of all funds for that year after the books have been closed but prior to official audit.

CURRENT CONSIDERATIONS: At the state and national level the economy is improving but is still fragile and only growing at a slow and weak pace continuing the need for ongoing monitoring of fiscal operations, as has been the district's practice, to ensure the district's fiscal integrity.

In 2013-14, California's school finance system experienced a landmark reform since the creation of revenue limits and categorical programs in 1972. After 5 years of financial quagmire, rebuilding is the task at hand under a new funding mechanism – the Local Control Funding Formula or LCFF - and corresponding accountability model, the Local Control and Accountability Plan or LCAP. The LCFF is intended to correct historical inequities and increase flexibility. Full funding of the LCFF is projected to be accomplished by 2020-2021. With this major change in public education's funding mechanism came new opportunities and new challenges, particularly as implementation guidance was limited. Fiscal year 2013-14 has therefore been a year of transition.

In reviewing the 2013-14 fiscal year, the following factors have influenced the year-end results:

Revenues:

- Final calculations of prior year revenue limit affected final LCFF calculations. Initial LCFF gap funding of 11.78% was adjusted to 12.00% with a resulting slight increase in revenue.
- The percentage of unduplicated students for which Supplemental and Concentration grant funding was received was adjusted from 55.06% to 55.11% - creating a slight increase in Supplemental and Concentration grant funding.

Expenses are reflective of the following:

- Inclusion of all collective bargaining negotiation outcomes.
- Continuing encroachment to the General Fund by Special Education.
- Home-to-school transportation expenses increased as a result of additional costs related to increased repairs to an ageing fleet, fluctuating fuel costs, and continued costs associated with implementing state mandated emission control devices on the district diesel buses.
- Other major impacts were higher than estimated utility costs and more extended day expenses than estimated.
- While borrowing against reserves was not required in 2013-14, cash continues to be a concern.
- The entire board designated 5% reserve for economic uncertainty remained in the unrestricted general fund for the entire year.

In dealing with ending fund balances, the district continues to implement the requirements of GASB 54 which speak to the classification and designation of ending fund balances. In May of 2011, the board passed Resolution #29 1011 which implemented the requirements of GASB 54 and identified the categories it would use in describing ending fund balances. In accordance with this resolution \$2,292,355 is committed for reserve for economic uncertainty and \$1,895,493 is committed for the current budget deficit.

The dollars residing in fund 17 (\$5,823,655) are committed in the following manner: \$4,513,088 for minimum fund balance policy, \$1,310,567 for cash solvency purposes associated with ongoing cash deferrals. Funds, 11, 12, 13, 14, 20, 21, 25, 35, 40, and 51 ending balances are committed for the specific use of the fund and no other. Funds 14, 21, 25, 35, and 40 continue to be committed for use by the district in its facilities and modernization initiatives. The funds residing in the Inyokern Schools Financing Authority are committed for district facilities needs.

In considering 2014-15, the following should be noted:

- Implementation of the LCFF continues to be of concern as categorical programs have been swept up into the unrestricted general fund, even as requirements related to the delivery of specialized services to targeted student groups have continued. The district must specify its actions to achieve the LCAP goals aligned with the district adopted budget. The LCAP as adopted will continue to evolve as input is received, and updated each year for the 2014-15 and 2 subsequent years.
- Per the district's LCAP, targeted funds must be used to increase and improve services for the students who generate the funds.
- New legislation in SB 858 contains provisions requiring districts to substantiate the need for unassigned ending fund balances above a district's required minimum reserve starting in the 2015-16 fiscal year.
- Implementation of the K-3 class size adjustments require increased staffing to meet staffing goals.

Considering the out years, 2015-16 and beyond:

- Increases in the contributions to CalSTRS and CalPERS will be a considerable ongoing expense to the district for a number of years to come.
- Temporary taxes authorized by Proposition 30 will expire prior to the full implementation of LCFF. The sales tax increase is due to expire 12/31/16. The income tax increase is due to expire 12/31/18. The EPA fund created by Proposition 30 will be eliminated upon expiration of the temporary taxes, and state aid will be required to backfill the amounts that have been going to local agencies.

FINANCIAL IMPLICATIONS: In accordance with guidance from the board, Sierra Sands Unified School District has been able to maintain a positive ending fund balance as well as its board required 5% reserve in the unrestricted general fund. It must be stated that while this is positive, fiscal pressure on district programs and reserves has not disappeared in the face of the lagging economic recovery both nationally and statewide.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Board of Education accept the district's unaudited actual financial report for 2013-2014 as presented.

			2013-14 Unaudited Actuals			2014-16 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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		30,774,977.27	0.00	30,774,977.27	33,334,292.00	0.00	33,334,292.00	8.3%
2) Federal Revenue	8100-8299		1,839,275.57	3,322,376.28	5,161,651.85	1,801,907.56	3,362,614.00	5,164,521.56	0.1%
3) Other State Revenue	8300-8599		1,402,575.84	4,591,425.45	5,994,001.29	1,358,498.72	3,523,453.75	4,881,952.47	-18.6%
4) Other Local Revenue	8600-8799		525,414.87	148,812.80	674,227.67	248,534.53	175,000.00	423,534.53	-37.2%
5) TOTAL REVENUES			34,542,243.55	8,062,614.53	42,604,858.08	36,743,232.81	7,061,067.75	43,804,300.56	2.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		14,727,603.51	3,878,817.01	18,606,420.52	15,316,185.40	3,686,470.26	19,002,655.66	2.1%
2) Classified Salaries	2000-2999		4,779,691.02	1,328,828.11	6,108,519.13	5,100,321.94	1,429,544.34	6,529,866.28	6.9%
3) Employee Benefits	3000-3999		9,551,118.62	2,281,119.63	11,832,238.25	9,928,724.46	2,381,506.68	12,310,231.14	4.0%
4) Books and Supplies	4000-4999		1,772,077.86	1,718,305.32	3,490,383.18	1,460,022.18	581,374.34	2,041,396.52	-41.5%
5) Services and Other Operating Expenditures	5000-5999		3,478,968.84	1,166,744.43	4,645,713.27	3,346,565.98	1,367,314.29	4,713,880.27	1.5%
6) Capital Outlay	6000-6999		194,153.57	154,412.43	348,566.00	334,300.00	224,453.00	558,753.00	60.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		531,889.82	292,782.50	824,672.32	381,395.00	292,382.00	673,777.00	-18.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(128,295.24)	56,305.79	(71,989.45)	(186,575.81)	88,635.11	(97,940.70)	36.0%
9) TOTAL EXPENDITURES			34,907,208.00	10,877,315.22	45,784,523.22	35,680,939.15	10,051,680.02	45,732,619.17	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(364,964.45)	(2,814,700.69)	(3,179,665.14)	1,062,293.66	(2,990,612.27)	(1,928,318.61)	-39.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		298,699.05	0.00	298,699.05	241,482.02	0.00	241,482.02	-19.2%
b) Transfers Out	7600-7629		62,577.00	0.00	62,577.00	63,829.00	0.00	63,829.00	2.0%
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		(2,880,629.29)	2,880,629.29	0.00	(3,035,349.72)	3,035,349.72	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,644,507.24)	2,880,629.29	236,122.05	(2,857,696.70)	3,035,349.72	177,653.02	-24.8%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,009,471.69)	65,928.60	(2,943,543.09)	(1,795,403.04)	44,737.45	(1,750,665.59)	-40.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,270,741.25	795,299.72	8,066,040.97	4,262,218.56	861,228.32	5,123,446.88	-36.5%
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)			7,270,741.25	795,299.72	8,066,040.97	4,262,218.56	861,228.32	5,123,446.88	-36.5%
d) Other Restatements		9795	949.00	0.00	949.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,271,690.25	795,299.72	8,066,989.97	4,262,218.56	861,228.32	5,123,446.88	-36.5%
2) Ending Balance, June 30 (E + F1e)			4,262,218.56	861,228.32	5,123,446.88	2,466,815.52	905,965.77	3,372,781.29	-34.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	0.0%
Stores		9712	47,202.99	0.00	47,202.99	50,000.00	0.00	50,000.00	5.9%
Prepaid Expenditures		9713	5,168.00	0.00	5,168.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	861,228.32	861,228.32	0.00	905,965.77	905,965.77	5.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,895,492.56	0.00	1,895,492.56	104,993.11	0.00	104,993.11	-94.5%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,292,355.01	0.00	2,292,355.01	2,289,822.41	0.00	2,289,822.41	-0.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,918,925.53	(1,362,793.19)	5,556,132.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	67,810.00	67,810.00				
c) in Revolving Fund		9130	22,000.00	0.00	22,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	97,943.39	27.37	97,970.76				
4) Due from Grantor Government		9290	3,654,894.65	2,585,059.85	6,239,954.50				
5) Due from Other Funds		9310	2,032,616.89	0.00	2,032,616.89				
6) Stores		9320	47,202.99	0.00	47,202.99				
7) Prepaid Expenditures		9330	5,168.00	0.00	5,168.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,778,751.45	1,290,104.03	14,068,855.48				
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	4,957,761.97	371,210.09	5,328,972.06				
2) Due to Grantor Governments		9590	3,538,201.25	0.00	3,538,201.25				
3) Due to Other Funds		9610	20,569.67	0.00	20,569.67				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	57,665.62	57,665.62				
6) TOTAL, LIABILITIES			8,516,532.89	428,875.71	8,945,408.60				
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)			4,262,218.56	861,228.32	5,123,446.88				

			Expenditures by Object			2014-15 Budget			% Diff Column C & F
			2013-14 Unaudited Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,043,568.13	0.00	18,043,568.13	23,620,893.00	0.00	23,620,893.00	30.9%
Education Protection Account State Aid - Current Year		8012	5,427,029.00	0.00	5,427,029.00	4,603,847.00	0.00	4,603,847.00	-15.2%
State Aid - Prior Years		8019	(43,350.73)	0.00	(43,350.73)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	36,860.82	0.00	36,860.82	36,026.00	0.00	36,026.00	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	77,250.86	0.00	77,250.86	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	4,899,850.12	0.00	4,899,850.12	4,425,703.00	0.00	4,425,703.00	-9.7%
Unsecured Roll Taxes		8042	430,508.66	0.00	430,508.66	371,938.00	0.00	371,938.00	-13.6%
Prior Years' Taxes		8043	(2,798.01)	0.00	(2,798.01)	488,497.00	0.00	488,497.00	-17558.7%
Supplemental Taxes		8044	187,056.37	0.00	187,056.37	153,751.00	0.00	153,751.00	-17.8%
Education Revenue Augmentation Fund (ERAF)		8045	(597,927.60)	0.00	(597,927.60)	(589,418.00)	0.00	(589,418.00)	-1.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,337,103.31	0.00	3,337,103.31	1,254,636.00	0.00	1,254,636.00	-62.4%
Penalties and Interest from Delinquent Taxes		8048	6,435.34	0.00	6,435.34	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	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			31,801,586.27	0.00	31,801,586.27	34,365,873.00	0.00	34,365,873.00	8.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(667,538.00)		(667,538.00)	(667,538.00)		(667,538.00)	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	(359,071.00)	0.00	(359,071.00)	(364,043.00)	0.00	(364,043.00)	1.4%
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			30,774,977.27	0.00	30,774,977.27	33,334,292.00	0.00	33,334,292.00	8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	1,830,266.18	0.00	1,830,266.18	1,800,000.00	0.00	1,800,000.00	-1.7%
Special Education Entitlement		8181	0.00	847,234.00	847,234.00	0.00	847,234.00	847,234.00	0.0%
Special Education Discretionary Grants		8182	0.00	142,993.00	142,993.00	0.00	143,921.00	143,921.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	1,718.54	0.00	1,718.54	1,907.56	0.00	1,907.56	11.0%
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		1,022,860.31	1,022,860.31		1,063,578.00	1,063,578.00	4.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		184,067.21	184,067.21		180,414.00	180,414.00	-2.0%
NCLB: Title III, Immigrant Education Program	4201	8290		973.03	973.03		5,879.00	5,879.00	504.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		47,319.74	47,319.74		36,301.00	36,301.00	-23.3%
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		42,603.00	42,603.00		42,603.00	42,603.00	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	7,290.85	1,034,325.99	1,041,616.84	0.00	1,042,684.00	1,042,684.00	0.1%
TOTAL, FEDERAL REVENUE			1,839,275.57	3,322,376.28	5,161,651.85	1,801,907.56	3,362,614.00	5,164,521.56	0.1%
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		2,311,821.00	2,311,821.00		2,285,129.00	2,285,129.00	-1.2%
Prior Years	6500	8319		5,364.00	5,364.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	135,602.00	135,602.00	0.00	135,602.00	135,602.00	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	172,211.00	0.00	172,211.00	170,517.00	0.00	170,517.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	642,427.40	172,090.80	814,518.20	633,276.00	150,780.00	784,056.00	-3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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		334,869.00	334,869.00		332,592.75	332,592.75	-0.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		154.65	154.65		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		224,453.00	224,453.00		224,453.00	224,453.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,006,421.00	1,006,421.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	587,937.44	400,650.00	988,587.44	554,705.72	394,897.00	949,602.72	-3.9%
TOTAL, OTHER STATE REVENUE			1,402,575.84	4,591,425.45	5,994,001.29	1,358,498.72	3,523,453.75	4,881,952.47	-18.6%

			Expenditures by Object			2014-15 Budget			% Diff Column C & F
			2013-14 Unaudited Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	17,797.59	140,490.36	158,287.95	17,000.00	175,000.00	192,000.00	21.3%
Interest		8660	71,158.52	0.00	71,158.52	70,000.00	0.00	70,000.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	21,000.00	0.00	21,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	44.91	0.00	44.91	0.00	0.00	0.00	-100.0%
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	283,448.79	8,322.44	291,771.23	140,534.53	0.00	140,534.53	-51.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	152,965.06	0.00	152,965.06	0.00	0.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			525,414.87	148,812.80	674,227.67	248,534.53	175,000.00	423,534.53	-37.2%
TOTAL, REVENUES			34,542,243.55	8,062,614.53	42,604,858.08	36,743,232.81	7,061,087.75	43,804,300.56	2.8%

			Expenditures by Object			2014-15 Budget			% Diff Column C & F
			2013-14 Unaudited Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,137,955.63	2,886,548.45	15,024,504.08	12,861,072.76	2,777,711.20	15,638,783.96	4.1%
Certificated Pupil Support Salaries		1200	867,822.28	839,875.42	1,707,697.70	847,020.35	795,694.65	1,642,715.00	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,721,955.60	131,519.94	1,853,475.54	1,608,092.29	113,064.41	1,721,156.70	-7.1%
Other Certificated Salaries		1900	(130.00)	20,873.20	20,743.20	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			14,727,603.51	3,878,817.01	18,606,420.52	15,316,185.40	3,686,470.26	19,002,655.66	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	73,039.46	1,172,972.45	1,246,011.91	63,857.75	1,282,700.25	1,346,558.00	8.1%
Classified Support Salaries		2200	2,219,040.09	233.70	2,219,273.79	2,360,068.11	0.00	2,360,068.11	6.3%
Classified Supervisors' and Administrators' Salaries		2300	437,276.86	0.00	437,276.86	407,484.07	0.00	407,484.07	-6.8%
Clerical, Technical and Office Salaries		2400	1,588,386.96	104,443.69	1,692,830.65	1,744,929.97	103,424.77	1,848,354.74	9.2%
Other Classified Salaries		2900	461,947.65	51,178.27	513,125.92	523,982.04	43,419.32	567,401.36	10.6%
TOTAL, CLASSIFIED SALARIES			4,779,691.02	1,328,828.11	6,108,519.13	5,100,321.94	1,429,544.34	6,529,866.28	6.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,196,413.52	303,699.56	1,500,113.08	1,424,374.14	346,802.99	1,771,177.13	18.1%
PERS		3201-3202	765,474.51	227,828.89	993,303.40	589,002.46	171,300.40	760,302.86	-23.5%
OASDI/Medicare/Alternative		3301-3302	564,857.05	149,367.07	714,224.12	607,804.61	164,261.91	772,066.52	8.1%
Health and Welfare Benefits		3401-3402	5,480,000.44	1,544,999.80	7,025,000.24	5,720,932.70	1,645,654.83	7,366,587.53	4.9%
Unemployment Insurance		3501-3502	9,736.16	2,512.34	12,248.50	10,199.68	2,554.21	12,753.89	4.1%
Workers' Compensation		3601-3602	204,395.42	52,711.97	257,107.39	203,479.87	50,932.34	254,412.21	-1.0%
OPEB, Allocated		3701-3702	1,330,241.52	0.00	1,330,241.52	1,372,931.00	0.00	1,372,931.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,551,118.62	2,281,119.63	11,832,238.25	9,928,724.46	2,381,506.68	12,310,231.14	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	133,516.67	339,104.01	472,620.68	100.00	30,000.00	30,100.00	-93.6%
Books and Other Reference Materials		4200	21,562.31	13,878.77	35,441.08	21,600.00	0.00	21,600.00	-39.1%
Materials and Supplies		4300	1,205,762.37	203,822.08	1,409,584.45	1,220,779.18	531,374.34	1,752,153.52	24.3%
Noncapitalized Equipment		4400	411,236.51	1,161,500.46	1,572,736.97	217,543.00	20,000.00	237,543.00	-84.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,772,077.86	1,718,305.32	3,490,383.18	1,460,022.18	581,374.34	2,041,396.52	-41.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	198,619.48	198,619.48	0.00	203,000.00	203,000.00	2.2%
Travel and Conferences		5200	164,183.44	102,322.51	266,505.95	151,942.00	388,510.39	540,452.39	102.8%
Dues and Memberships		5300	25,407.55	2,063.00	27,470.55	26,140.00	1,600.00	27,740.00	1.0%
Insurance		5400 - 5450	171,071.86	40,237.48	211,309.34	213,033.00	51,500.00	264,533.00	25.2%
Operations and Housekeeping Services		5500	1,518,749.41	21,145.18	1,539,894.59	1,431,142.00	16,500.00	1,447,642.00	-6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	279,644.78	685.63	280,330.41	254,450.00	800.00	255,250.00	-8.9%
Transfers of Direct Costs		5710	(10,776.74)	10,776.74	0.00	(4,700.00)	4,700.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,513.74)	0.00	(13,513.74)	(5,235.00)	0.00	(5,235.00)	-61.3%
Professional/Consulting Services and Operating Expenditures		5800	1,168,633.66	790,786.50	1,959,420.16	1,103,199.98	700,653.90	1,803,853.88	-7.9%
Communications		5900	175,568.62	107.91	175,676.53	176,594.00	50.00	176,644.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,478,968.84	1,166,744.43	4,645,713.27	3,346,565.98	1,367,314.29	4,713,880.27	1.5%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,758.00	0.00	8,758.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	131,106.93	147,667.48	278,774.41	235,000.00	224,453.00	459,453.00	64.8%
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	24,370.70	6,744.95	31,115.65	76,000.00	0.00	76,000.00	144.3%
Equipment Replacement		6500	29,917.94	0.00	29,917.94	23,300.00	0.00	23,300.00	-22.1%
TOTAL, CAPITAL OUTLAY			194,153.57	154,412.43	348,566.00	334,300.00	224,453.00	558,753.00	60.3%
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	13,880.00	0.00	13,880.00	13,880.00	0.00	13,880.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,234.00	0.00	5,234.00	5,220.00	0.00	5,220.00	-0.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	362,808.32	157,782.50	520,590.82	362,295.00	152,382.00	514,677.00	-1.1%
Other Debt Service - Principal		7439	149,967.50	135,000.00	284,967.50	0.00	140,000.00	140,000.00	-50.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			531,889.82	292,782.50	824,672.32	381,395.00	292,382.00	673,777.00	-18.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(56,305.79)	56,305.79	0.00	(88,635.11)	88,635.11	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(71,989.45)	0.00	(71,989.45)	(97,940.70)	0.00	(97,940.70)	36.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(128,295.24)	56,305.79	(71,989.45)	(186,575.81)	88,635.11	(97,940.70)	36.0%
TOTAL EXPENDITURES									
			34,907,208.00	10,877,315.22	45,784,523.22	35,680,939.15	10,051,680.02	45,732,619.17	-0.1%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	298,699.05	0.00	298,699.05	241,482.02	0.00	241,482.02	-19.2%
(a) TOTAL, INTERFUND TRANSFERS IN			298,699.05	0.00	298,699.05	241,482.02	0.00	241,482.02	-19.2%
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	62,577.00	0.00	62,577.00	63,829.00	0.00	63,829.00	2.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			62,577.00	0.00	62,577.00	63,829.00	0.00	63,829.00	2.0%
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	(2,880,629.29)	2,880,629.29	0.00	(3,035,349.72)	3,035,349.72	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			(2,880,629.29)	2,880,629.29	0.00	(3,035,349.72)	3,035,349.72	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,644,507.24)	2,880,629.29	236,122.05	(2,857,696.70)	3,035,349.72	177,653.02	-24.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	201,814.00	201,814.00	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	5,865.20	4,000.00	-31.8%
5) TOTAL, REVENUES			207,679.20	205,814.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	81,871.57	79,802.15	-2.5%
2) Classified Salaries		2000-2999	25,213.35	28,409.80	12.7%
3) Employee Benefits		3000-3999	23,881.92	23,810.87	-0.3%
4) Books and Supplies		4000-4999	9,859.58	9,000.00	-8.7%
5) Services and Other Operating Expenditures		5000-5999	4,306.80	3,000.00	-30.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			145,133.22	144,022.82	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,545.98	61,791.18	-1.2%
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)			62,545.98	61,791.18	-1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,186.31	408,732.29	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,186.31	408,732.29	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,186.31	408,732.29	18.1%
2) Ending Balance, June 30 (E + F1e)			408,732.29	470,523.47	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	408,732.29	470,523.47	15.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	411,673.63		
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	209.77		
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			411,883.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,151.11		
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			3,151.11		
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)			408,732.29		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	201,814.00	201,814.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			201,814.00	201,814.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,112.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	4,752.90	4,000.00	-15.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,865.20	4,000.00	-31.8%
TOTAL, REVENUES			207,679.20	205,814.00	-0.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	66,850.00	65,000.00	-2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,021.57	14,802.15	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			81,871.57	79,802.15	-2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	7,120.92	8,595.46	20.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,471.99	16,759.75	8.3%
Other Classified Salaries		2900	2,620.44	3,054.59	16.6%
TOTAL, CLASSIFIED SALARIES			25,213.35	28,409.80	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,676.49	7,581.20	13.6%
PERS		3201-3202	4,650.00	3,344.11	-28.1%
OASDI/Medicare/Alternative		3301-3302	3,168.42	3,330.47	5.1%
Health and Welfare Benefits		3401-3402	8,213.48	8,421.56	2.5%
Unemployment Insurance		3501-3502	53.55	54.11	1.0%
Workers' Compensation		3601-3602	1,119.98	1,079.42	-3.6%
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			23,881.92	23,810.87	-0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,137.48	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,722.10	9,000.00	33.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,859.58	9,000.00	-8.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	957.81	0.00	-100.0%
Dues and Memberships		5300	60.00	0.00	-100.0%
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	705.57	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,583.42	3,000.00	16.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,306.80	3,000.00	-30.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			145,133.22	144,022.82	-0.8%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	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	28,322.00	28,322.00	0.0%
3) Other State Revenue		8300-8599	391,386.75	411,798.00	5.2%
4) Other Local Revenue		8600-8799	69,304.51	12,000.00	-82.7%
5) TOTAL, REVENUES			489,013.26	452,120.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,394.62	5,585.15	-46.3%
2) Classified Salaries		2000-2999	1,057.43	0.00	-100.0%
3) Employee Benefits		3000-3999	3,620.75	1,519.22	-58.0%
4) Books and Supplies		4000-4999	70,086.15	43,159.93	-38.4%
5) Services and Other Operating Expenditures		5000-5999	320,907.84	372,915.00	16.2%
6) Capital Outlay		6000-6999	9,600.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	36,000.00	21,000.00	-41.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,074.61	7,940.70	56.5%
9) TOTAL, EXPENDITURES			456,741.40	452,120.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,271.86	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	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)			32,271.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,792.33	161,064.19	25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,792.33	161,064.19	25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,792.33	161,064.19	25.1%
2) Ending Balance, June 30 (E + F1e)			161,064.19	161,064.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,817.93	14,817.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	146,246.26	146,246.26	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	143,313.91		
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	139.33		
4) Due from Grantor Government		9290	72,878.00		
5) Due from Other Funds		9310	313.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			216,645.12		
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	53,741.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,839.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			55,580.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			161,064.19		

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	28,322.00	28,322.00	0.0%
TOTAL, FEDERAL REVENUE			28,322.00	28,322.00	0.0%
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	381,786.75	411,798.00	7.9%
All Other State Revenue	All Other	8590	9,600.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			391,386.75	411,798.00	5.2%
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	552.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	68,752.31	12,000.00	-82.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,304.51	12,000.00	-82.7%
TOTAL, REVENUES			489,013.26	452,120.00	-7.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,394.62	5,585.15	-46.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,394.62	5,585.15	-46.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,057.43	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,057.43	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	857.58	530.58	-38.1%
PERS		3201-3202	186.29	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	163.20	80.98	-50.4%
Health and Welfare Benefits		3401-3402	2,288.42	849.16	-62.9%
Unemployment Insurance		3501-3502	5.65	2.79	-50.6%
Workers' Compensation		3601-3602	119.61	55.71	-53.4%
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			3,620.75	1,519.22	-58.0%
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	60,278.01	37,849.93	-37.2%
Noncapitalized Equipment		4400	9,808.14	5,310.00	-45.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,086.15	43,159.93	-38.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	251,364.71	296,032.00	17.8%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	186.51	960.00	414.7%
Professional/Consulting Services and Operating Expenditures		5800	69,334.09	75,923.00	9.5%
Communications		5900	22.53	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			320,907.84	372,915.00	16.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,850.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,750.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,600.00	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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	36,000.00	21,000.00	-41.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,000.00	21,000.00	-41.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,074.61	7,940.70	56.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,074.61	7,940.70	56.5%
TOTAL, EXPENDITURES			456,741.40	452,120.00	-1.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,287,712.44	1,449,350.00	12.6%
3) Other State Revenue		8300-8599	102,586.64	108,425.00	5.7%
4) Other Local Revenue		8600-8799	531,576.88	510,400.00	-4.0%
5) TOTAL, REVENUES			1,921,875.96	2,068,175.00	7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	587,090.39	631,795.56	7.6%
3) Employee Benefits		3000-3999	396,135.21	387,373.35	-2.2%
4) Books and Supplies		4000-4999	950,329.32	963,100.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	13,174.43	22,195.00	68.5%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
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	66,914.84	90,000.00	34.5%
9) TOTAL, EXPENDITURES			2,013,644.19	2,104,463.91	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,768.23)	(36,288.91)	-60.5%
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)			(91,768.23)	(36,288.91)	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	665,465.41	573,697.18	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,465.41	573,697.18	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,465.41	573,697.18	-13.8%
2) Ending Balance, June 30 (E + F1e)			573,697.18	537,408.27	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,536.07	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	544,161.11	537,408.27	-1.2%
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	389,363.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	508.91		
4) Due from Grantor Government		9290	161,713.60		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	29,536.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			596,122.02		
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	18,517.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,907.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,424.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			573,697.18		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,287,712.44	1,449,350.00	12.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,287,712.44	1,449,350.00	12.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	102,586.64	108,425.00	5.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,586.64	108,425.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	459,826.66	451,950.00	-1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,213.86	4,100.00	27.6%
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	68,536.36	54,350.00	-20.7%
TOTAL, OTHER LOCAL REVENUE			531,576.88	510,400.00	-4.0%
TOTAL, REVENUES			1,921,875.96	2,068,175.00	7.6%

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	506,339.67	546,986.28	8.0%
Classified Supervisors' and Administrators' Salaries		2300	37,159.47	37,605.12	1.2%
Clerical, Technical and Office Salaries		2400	43,591.25	47,204.16	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			587,090.39	631,795.56	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94,798.71	69,167.60	-27.0%
OASDI/Medicare/Alternative		3301-3302	41,425.33	47,351.45	14.3%
Health and Welfare Benefits		3401-3402	253,662.12	264,113.97	4.1%
Unemployment Insurance		3501-3502	278.87	339.93	21.9%
Workers' Compensation		3601-3602	5,970.18	6,400.40	7.2%
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			396,135.21	387,373.35	-2.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,676.87	24,300.00	7.2%
Noncapitalized Equipment		4400	8,618.44	9,500.00	10.2%
Food		4700	919,034.01	929,300.00	1.1%
TOTAL, BOOKS AND SUPPLIES			950,329.32	963,100.00	1.3%

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	722.13	7,000.00	869.4%
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	462.00	2,000.00	332.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,736.80	4,275.00	14.4%
Professional/Consulting Services and Operating Expenditures		5800	7,679.76	8,200.00	6.8%
Communications		5900	573.74	720.00	25.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,174.43	22,195.00	68.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	10,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	New
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	66,914.84	90,000.00	34.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,914.84	90,000.00	34.5%
TOTAL, EXPENDITURES			2,013,644.19	2,104,463.91	4.5%

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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	465,724.00	465,724.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,277.28	0.00	-100.0%
5) TOTAL, REVENUES			468,001.28	465,724.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			468,001.28	465,724.00	-0.5%
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)			468,001.28	465,724.00	-0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,565.72	1,044,226.48	76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,565.72	1,044,226.48	76.8%
d) Other Restatements		9795	(14,340.52)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			576,225.20	1,044,226.48	81.2%
2) Ending Balance, June 30 (E + F1e)			1,044,226.48	1,509,950.48	44.6%
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	1,044,226.48	1,509,950.48	44.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,043,707.53		
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	518.95		
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			1,044,226.48		
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)			1,044,226.48		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	465,724.00	465,724.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			465,724.00	465,724.00	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	2,277.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,277.28	0.00	-100.0%
TOTAL, REVENUES			468,001.28	465,724.00	-0.5%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	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	62,577.00	63,829.00	2.0%
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			62,577.00	63,829.00	2.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,577.00	63,829.00	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,761,078.31	5,823,655.31	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,761,078.31	5,823,655.31	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,078.31	5,823,655.31	1.1%
2) Ending Balance, June 30 (E + F1e)			5,823,655.31	5,887,484.31	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	5,823,655.31	5,887,484.31	1.1%
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	5,823,655.31		
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			5,823,655.31		
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)			5,823,655.31		

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	62,577.00	63,829.00	2.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			62,577.00	63,829.00	2.0%
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%
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)			62,577.00	63,829.00	2.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,927.07	0.00	-100.0%
5) TOTAL, REVENUES			10,927.07	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)			10,927.07	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	298,699.05	241,482.02	-19.2%
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			(298,699.05)	(241,482.02)	-19.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(287,771.98)	(241,482.02)	-16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,953,320.94	2,665,548.96	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,953,320.94	2,665,548.96	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,953,320.94	2,665,548.96	-9.7%
2) Ending Balance, June 30 (E + F1e)			2,665,548.96	2,424,066.94	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,665,548.96	2,424,066.94	-9.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,663,297.73		
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	2,251.23		
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			2,665,548.96		
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)			2,665,548.96		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,927.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,927.07	0.00	-100.0%
TOTAL, REVENUES			10,927.07	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	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	298,699.05	241,482.02	-19.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			298,699.05	241,482.02	-19.2%
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)					
			(298,699.05)	(241,482.02)	-19.2%

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	310.26	0.00	-100.0%
5) TOTAL, REVENUES			310.26	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)			310.26	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	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)			310.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,011,478.69	2,024,203.77	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,011,478.69	2,024,203.77	0.6%
d) Other Restatements		9795	12,414.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,023,893.51	2,024,203.77	0.0%
2) Ending Balance, June 30 (E + F1e)			2,024,203.77	2,024,203.77	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	397,135.93	397,135.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,627,067.84	1,627,067.84	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	100,225.52		
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	1,923,893.51		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	84.74		
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			2,024,203.77		
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)			2,024,203.77		

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	310.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			310.26	0.00	-100.0%
TOTAL, REVENUES			310.26	0.00	-100.0%

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	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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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	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	51,311.39	0.00	-100.0%
5) TOTAL, REVENUES			51,311.39	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	184,846.77	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,846.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,535.38)	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	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)			(133,535.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,999.16	51,463.78	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,999.16	51,463.78	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,999.16	51,463.78	-72.2%
2) Ending Balance, June 30 (E + F1e)			51,463.78	51,463.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	51,463.78	51,463.78	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	48,916.43		
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	5,147.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,899.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			82,963.78		
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	31,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	500.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			31,500.00		
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)			51,463.78		

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	459.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	50,851.58	0.00	-100.0%
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			51,311.39	0.00	-100.0%
TOTAL, REVENUES			51,311.39	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,603.84	0.00	-100.0%
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	52,242.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,846.77	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			184,846.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	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	18,080.83	0.00	-100.0%
5) TOTAL, REVENUES			18,080.83	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,645.98	0.00	-100.0%
3) Employee Benefits		3000-3999	9,987.70	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	187.50	0.00	-100.0%
6) Capital Outlay		6000-6999	41,262.88	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	74,247.08	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,331.14	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(157,250.31)	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	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)			(157,250.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,699,694.05	4,542,443.74	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,699,694.05	4,542,443.74	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,699,694.05	4,542,443.74	-3.3%
2) Ending Balance, June 30 (E + F1e)			4,542,443.74	4,542,443.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,383,017.82	4,383,017.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	159,425.92	159,425.92	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	4,577,064.61		
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	3,938.63		
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			4,581,003.24		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,559.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			38,559.50		
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)			4,542,443.74		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,080.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,080.83	0.00	-100.0%
TOTAL, REVENUES			18,080.83	0.00	-100.0%

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	49,645.98	0.00	-100.0%
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			49,645.98	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,680.53	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,765.69	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	24.59	0.00	-100.0%
Workers' Compensation		3601-3602	516.89	0.00	-100.0%
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			9,987.70	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	187.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			187.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	41,262.88	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,262.88	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	74,247.08	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			74,247.08	0.00	-100.0%
TOTAL, EXPENDITURES			175,331.14	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,080,808.23	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,162,275.97	0.00	-100.0%
5) TOTAL, REVENUES			11,243,084.20	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	130.53	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	463,561.41	0.00	-100.0%
6) Capital Outlay		6000-6999	3,096,260.47	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	298,596.16	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,858,548.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,384,535.63	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	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)			7,384,535.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,932,548.74	9,317,084.37	382.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,932,548.74	9,317,084.37	382.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,932,548.74	9,317,084.37	382.1%
2) Ending Balance, June 30 (E + F1e)			9,317,084.37	9,317,084.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,581,634.48	2,581,634.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,735,449.89	6,735,449.89	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,098,125.63		
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	7,880,632.08		
4) Due from Grantor Government		9290	2,530,054.95		
5) Due from Other Funds		9310	39,059.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,547,872.16		
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	195,274.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,035,513.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,230,787.79		
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)			9,317,084.37		

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	2,080,808.23	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,080,808.23	0.00	-100.0%
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	1,182,000.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,200.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,000,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	974,075.53	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,162,275.97	0.00	-100.0%
TOTAL, REVENUES			11,243,084.20	0.00	-100.0%

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	130.53	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130.53	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	526.92	0.00	-100.0%
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	41,869.75	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,884.86	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	412,171.75	0.00	-100.0%
Communications		5900	108.13	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			463,561.41	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	91,873.26	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,004,387.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,096,260.47	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	18,316.92	0.00	-100.0%
Other Debt Service - Principal		7439	280,279.24	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			298,596.16	0.00	-100.0%
TOTAL, EXPENDITURES			3,858,548.57	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	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	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	28,659.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,349,022.00	0.00	-100.0%
5) TOTAL, REVENUES			1,377,681.00	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	1,300,186.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,186.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,495.00	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	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)			77,495.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,985.00	1,081,480.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,985.00	1,081,480.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,985.00	1,081,480.00	7.7%
2) Ending Balance, June 30 (E + F1e)			1,081,480.00	1,081,480.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,081,480.00	1,081,480.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,081,480.00		
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			1,081,480.00		
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)			1,081,480.00		

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	28,659.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,659.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,267,558.00	0.00	-100.0%
Unsecured Roll		8612	64,474.00	0.00	-100.0%
Prior Years' Taxes		8613	1,408.00	0.00	-100.0%
Supplemental Taxes		8614	10,186.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,557.00	0.00	-100.0%
Interest		8660	3,839.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,349,022.00	0.00	-100.0%
TOTAL, REVENUES			1,377,681.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	589,843.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	710,343.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,300,186.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,300,186.00	0.00	-100.0%

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.77%
	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	\$30,488,755.20
	Appropriations Subject to Limit	\$30,488,755.20
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	5.14%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 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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District Advisory - Fiscal Consultant
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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)	4,677.12	4,655.79	4,736.65	4,676.37	4,676.37	4,676.37
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)	4,677.12	4,655.79	4,736.65	4,676.37	4,676.37	4,676.37
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.96	0.96	0.96	0.96	0.96	0.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.96	0.96	0.96	0.96	0.96	0.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	4,678.08	4,656.75	4,737.61	4,677.33	4,677.33	4,677.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	174,529.15		174,529.15			174,529.15
Work in Progress	61,255,152.29		61,255,152.29		38,755,462.43	22,499,689.86
Total capital assets not being depreciated	61,429,681.44	0.00	61,429,681.44	0.00	38,755,462.43	22,674,219.01
Capital assets being depreciated:						
Land Improvements	7,571,717.56		7,571,717.56	33,263,070.30		40,834,787.86
Buildings	26,605,932.59		26,605,932.59	8,294,918.59		34,900,851.18
Equipment	6,129,610.80		6,129,610.80	29,346.56		6,158,957.36
Total capital assets being depreciated	40,307,260.95	0.00	40,307,260.95	41,587,335.45	0.00	81,894,596.40
Accumulated Depreciation for:						
Land Improvements	(4,193,730.27)		(4,193,730.27)		905,749.91	(5,099,480.18)
Buildings	(15,715,762.29)		(15,715,762.29)		455,418.15	(16,171,180.44)
Equipment	(3,801,110.51)		(3,801,110.51)		353,048.59	(4,154,159.10)
Total accumulated depreciation	(23,710,603.07)	0.00	(23,710,603.07)	0.00	1,714,216.65	(25,424,819.72)
Total capital assets being depreciated, net	16,596,657.88	0.00	16,596,657.88	41,587,335.45	1,714,216.65	56,469,776.68
Governmental activity capital assets, net	78,026,339.32	0.00	78,026,339.32	41,587,335.45	40,469,679.08	79,143,995.69
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			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

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	Title I Program Improvement LEA Corrective Action	Sp Ed Local Assist	Sp Ed Local Assist Proportional Share	Sp Ed Preschool	Sp Ed Preschool Local Entitlement	Federal Special Ed Mental Health
AWARD							
1. Prior Year Carryover	61,934.99	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,063,578.00	150,000.00	834,484.00	12,750.00	28,965.00	33,776.00	53,771.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,063,578.00	150,000.00	834,484.00	12,750.00	28,965.00	33,776.00	53,771.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,125,512.99	150,000.00	834,484.00	12,750.00	28,965.00	33,776.00	53,771.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	926,465.74	52,500.00	0.00	0.00	28,965.00	33,776.00	51,964.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	926,465.74	52,500.00	0.00	0.00	28,965.00	33,776.00	51,964.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,022,860.31	0.00	834,484.00	12,750.00	28,965.00	33,776.00	53,771.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,022,860.31	0.00	834,484.00	12,750.00	28,965.00	33,776.00	53,771.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(96,394.57)	52,500.00	(834,484.00)	(12,750.00)	0.00	0.00	(1,807.00)
a. Unearned Revenue	0.00	52,500.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	96,394.57	0.00	834,484.00	12,750.00	0.00	0.00	1,807.00
14. Unused Grant Award Calculation (line 4 minus line 9)	102,652.68	150,000.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	102,652.68	150,000.00	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)	1,022,860.31	0.00	834,484.00	12,750.00	28,965.00	33,776.00	53,771.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Sp Ed PreK Staff Development	Sp Ed Low Incidence	Carl Perkins Vocational Ed	Title II Part A Teacher Quality	Title II Part A Principal Training	Title III Immigrant Education	Title III LEP
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	2,919.21	4,000.00	0.00	8,224.39
2. a. Current Year Award	1,000.00	25,481.00	42,603.00	181,148.00	0.00	5,879.00	39,764.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,000.00	25,481.00	42,603.00	181,148.00	0.00	5,879.00	39,764.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,000.00	25,481.00	42,603.00	184,067.21	4,000.00	5,879.00	47,988.39
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00
6. Cash Received in Current Year	0.00	12,741.00	23,475.08	184,067.21	0.00	1,470.00	47,988.39
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	12,741.00	23,475.08	184,067.21	4,000.00	1,470.00	47,988.39
EXPENDITURES							
9. Donor-Authorized Expenditures	1,000.00	25,481.00	42,603.00	184,067.21	0.00	973.03	47,319.74
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,000.00	25,481.00	42,603.00	184,067.21	0.00	973.03	47,319.74
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,000.00)	(12,740.00)	(19,127.92)	0.00	4,000.00	496.97	668.65
a. Unearned Revenue	0.00	0.00	0.00	0.00	4,000.00	496.97	668.65
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,000.00	12,740.00	19,127.92	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	4,000.00	4,905.97	668.65
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	4,000.00	4,905.97	668.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,000.00	25,481.00	42,603.00	184,067.21	0.00	973.03	47,319.74

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Elementary School Counseling Grant	DODEA Tech Grant	State Preschool Federal Portion	TOTAL
AWARD				
1. Prior Year Carryover	0.00	0.00	0.00	77,078.59
2. a. Current Year Award	200,000.00	783,381.00	28,322.00	3,484,902.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	200,000.00	783,381.00	28,322.00	3,484,902.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	200,000.00	783,381.00	28,322.00	3,561,980.59
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	4,000.00
6. Cash Received in Current Year	136,792.33	0.00	21,821.00	1,522,025.75
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	136,792.33	0.00	21,821.00	1,526,025.75
EXPENDITURES				
9. Donor-Authorized Expenditures	176,293.08	699,440.74	28,322.00	3,192,106.11
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	176,293.08	699,440.74	28,322.00	3,192,106.11
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(39,500.75)	(699,440.74)	(6,501.00)	(1,666,080.36)
a. Unearned Revenue	0.00	0.00	0.00	57,665.62
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	39,500.75	699,440.74	6,501.00	1,723,745.98
14. Unused Grant Award Calculation (line 4 minus line 9)	23,706.92	83,940.26	0.00	369,874.48
15. If Carryover is allowed, enter line 14 amount here	23,706.92	83,940.26	0.00	369,874.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	176,293.08	699,440.74	28,322.00	3,192,106.11

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

STATE PROGRAM NAME	ASES	State Sp Ed Preschool	Sp Ed Infant Discretionary	Sp Ed Workability	Tobacco Use Prevention Education (TUPE)	State Preschool State Portion	State Preschool Facilities Renovation
RESOURCE CODE	6010	6513	6515	6520	6690	12 6105	12 6145
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	15,035.00
2. a. Current Year Award	334,869.00	1,657.00	5,550.00	117,240.00	154.65	399,536.95	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	334,869.00	1,657.00	5,550.00	117,240.00	154.65	399,536.95	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	12,257.62	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	334,869.00	1,657.00	5,550.00	117,240.00	154.65	411,794.57	15,035.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	1,002.00
6. Cash Received in Current Year	301,382.10	829.00	0.00	85,485.00	90.97	347,268.57	6,747.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	301,382.10	829.00	0.00	85,485.00	90.97	347,268.57	7,749.00
EXPENDITURES							
9. Donor-Authorized Expenditures	334,869.00	1,657.00	5,550.00	117,240.00	154.65	411,794.57	9,600.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	334,869.00	1,657.00	5,550.00	117,240.00	154.65	411,794.57	9,600.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(33,486.90)	(828.00)	(5,550.00)	(31,755.00)	(63.68)	(64,526.00)	(1,851.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	33,486.90	828.00	5,550.00	31,755.00	63.68	64,526.00	1,851.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	5,435.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	5,435.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	334,869.00	1,657.00	5,550.00	117,240.00	154.65	411,794.57	9,600.00

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	15,035.00
2. a. Current Year Award	859,007.60
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	859,007.60
3. Required Matching Funds/Other	12,257.62
4. Total Available Award	
(sum lines 1, 2c, & 3)	886,300.22
REVENUES	
5. Unearned Revenue Deferred from Prior Year	1,002.00
6. Cash Received in Current Year	741,802.64
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	742,804.64
EXPENDITURES	
9. Donor-Authorized Expenditures	880,865.22
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	880,865.22
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)	(138,060.58)
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	138,060.58
14. Unused Grant Award Calculation (line 4 minus line 9)	5,435.00
15. If Carryover is allowed, enter line 14 amount here	5,435.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	880,865.22

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MAA	MediCal	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance	216,230.07	41,685.99	257,916.06
2. a. Current Year Award	7,290.85	158,592.17	165,883.02
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,290.85	158,592.17	165,883.02
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	223,520.92	200,278.16	423,799.08
REVENUES			
5. Cash Received in Current Year	7,290.85	147,769.22	155,060.07
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	10,822.95	10,822.95
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	10,822.95	10,822.95
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	7,290.85	158,592.17	165,883.02
EXPENDITURES			
10. Donor-Authorized Expenditures	44,388.67	200,278.16	244,666.83
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	44,388.67	200,278.16	244,666.83
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	179,132.25	0.00	179,132.25

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

STATE PROGRAM NAME	ROP	State Lottery	Education Protection Account EPA	Clean Energy Prop 39	Lotter: IMF	Special Eduation	Sp Ed Infants
RESOURCE CODE	0500 T4 6350	1100	1400	6230	6300	6500	6510
REVENUE OBJECT	8590	8560	8012	8590	8560	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	540,370.41	0.00	0.00	0.00	198,416.65	0.00	0.00
2. a. Current Year Award	472,448.60	642,427.40	5,390,643.00	224,453.00	172,090.80	2,311,821.00	135,602.00
b. Other Adjustments	80,168.00	0.00	36,386.00	0.00	0.00	5,364.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	552,616.60	642,427.40	5,427,029.00	224,453.00	172,090.80	2,317,185.00	135,602.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00		0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,092,987.01	642,427.40	5,427,029.00	224,453.00	370,507.45	2,317,185.00	135,602.00
REVENUES							
5. Cash Received in Current Year	285,204.00	565,765.67	5,427,029.00	130,000.00	94,740.46	1,797,138.00	107,901.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	267,412.60	76,661.73	0.00	94,453.00	77,350.34	520,047.00	27,701.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	267,412.60	76,661.73	0.00	94,453.00	77,350.34	520,047.00	27,701.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	552,616.60	642,427.40	5,427,029.00	224,453.00	172,090.80	2,317,185.00	135,602.00
EXPENDITURES							
10. Donor-Authorized Expenditures	396,248.63	642,427.40	5,427,029.00	0.00	362,852.27	2,317,185.00	135,602.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	2,698,956.01	0.00
12. Total Expenditures (line 10 plus line 11)	396,248.63	642,427.40	5,427,029.00	0.00	362,852.27	5,016,141.01	135,602.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	696,738.38	0.00	0.00	224,453.00	7,655.18	0.00	0.00

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

STATE PROGRAM NAME	Sp Ed Mental Health	EIA SCE	Common Core State Funding	State Preschool Center-based Reserve	TOTAL
RESOURCE CODE	6512	7090	7405	12 6130	
REVENUE OBJECT	8590	8311	8590		
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	330,345.99	132,896.55	0.00	19,225.08	1,221,254.68
2. a. Current Year Award	276,203.00	0.00	1,006,421.00	74.12	10,632,183.92
b. Other Adjustments	0.00	0.00	0.00	0.00	121,918.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	276,203.00	0.00	1,006,421.00	74.12	10,754,101.92
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	606,548.99	132,896.55	1,006,421.00	19,299.20	11,975,356.60
REVENUES					
5. Cash Received in Current Year	210,446.00	0.00	1,006,421.00	74.12	9,624,719.25
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	65,757.00	0.00	0.00	0.00	1,129,382.67
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	65,757.00	0.00	0.00	0.00	1,129,382.67
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	276,203.00	0.00	1,006,421.00	74.12	10,754,101.92
EXPENDITURES					
10. Donor-Authorized Expenditures	323,642.60	132,896.55	734,415.47	4,481.27	10,476,780.19
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	2,698,956.01
12. Total Expenditures (line 10 plus line 11)	323,642.60	132,896.55	734,415.47	4,481.27	13,175,736.20
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	282,906.39	0.00	272,005.53	14,817.93	1,498,576.41

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

LOCAL PROGRAM NAME	Sierra Vista Center	Microsoft Settlement	TOTAL
RESOURCE CODE	9021	9022	
REVENUE OBJECT	8650	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	26,068.76	65,885.78	91,954.54
2. a. Current Year Award	140,490.36	8,322.44	148,812.80
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	140,490.36	8,322.44	148,812.80
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	166,559.12	74,208.22	240,767.34
REVENUES			
5. Cash Received in Current Year	140,490.36	8,322.44	148,812.80
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	140,490.36	8,322.44	148,812.80
EXPENDITURES			
10. Donor-Authorized Expenditures	166,559.12	0.00	166,559.12
11. Non Donor-Authorized Expenditures	180,745.28	0.00	180,745.28
12. Total Expenditures (line 10 plus line 11)	347,304.40	0.00	347,304.40
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	74,208.22	74,208.22

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	18,606,420.52	301	980.00	303	18,605,440.52	305	745,655.67		307	17,859,784.85	309
2000 - Classified Salaries	6,108,519.13	311	568.37	313	6,107,950.76	315	687,866.10		317	5,420,084.66	319
3000 - Employee Benefits (Excluding 3800)	11,832,238.25	321	1,330,428.73	323	10,501,809.52	325	486,902.31		327	10,014,907.21	329
4000 - Books, Supplies Equip Replace. (6500)	3,520,301.12	331	640.55	333	3,519,660.57	335	805,182.03		337	2,714,478.54	339
5000 - Services. . . & 7300 - Indirect Costs	4,573,723.82	341	34,053.86	343	4,539,669.96	345	571,207.35		347	3,968,462.61	349
TOTAL					43,274,531.33	365	TOTAL			39,977,717.87	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	14,925,040.01	375
2. Salaries of Instructional Aides Per EC 41011		2100	1,245,833.02	380
3. STRS		3101 & 3102	1,208,138.01	382
4. PERS		3201 & 3202	226,662.25	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	312,038.92	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	4,245,421.62	385
7. Unemployment Insurance		3501 & 3502	8,076.79	390
8. Workers' Compensation Insurance		3601 & 3602	169,446.68	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00	
10. Other Benefits (EC 22310)		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			22,340,657.30	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)			44,141.87	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS			22,296,515.43	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.77%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		55.77%
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)		39,977,717.87
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	23,015,002.40	16,226.60	23,031,229.00		589,843.00	22,441,386.00	667,752.00
State School Building Loans Payable	2,371,572.00		2,371,572.00		301,279.00	2,070,293.00	312,941.00
Certificates of Participation Payable	16,265,000.00		16,265,000.00		0.00	16,265,000.00	2,115,000.00
Capital Leases Payable	168,501.54		168,501.54		168,501.54	0.00	
Lease Revenue Bonds Payable	3,810,000.00		3,810,000.00		135,000.00	3,675,000.00	140,000.00
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	35,367,603.18		35,367,603.18	1,349,597.66	1,343,238.18	35,373,962.66	1,372,931.00
Compensated Absences Payable	79,431.91	505.18	79,937.09	9,918.01		89,855.10	
Governmental activities long-term liabilities	81,077,111.03	16,731.78	81,093,842.81	1,359,515.67	2,537,861.72	79,915,496.76	4,608,624.00
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)	29,361,978.70		29,361,978.70			30,488,755.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,735.68		4,735.68			4,678.08
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)	4,678.08		4,678.08	4,677.33		4,677.33
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)			4,678.08			4,677.33
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)	36,860.82		36,860.82	36,026.00		36,026.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	77,250.86		77,250.86	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,899,850.12		4,899,850.12	4,425,703.00		4,425,703.00
5. Unsecured Roll Taxes (Object 8042)	430,508.66		430,508.66	371,938.00		371,938.00
6. Prior Years' Taxes (Object 8043)	(2,798.01)		(2,798.01)	488,497.00		488,497.00
7. Supplemental Taxes (Object 8044)	187,056.37		187,056.37	153,751.00		153,751.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(597,927.60)		(597,927.60)	(589,418.00)		(589,418.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	6,435.34		6,435.34	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)	3,337,103.31		3,337,103.31	1,254,636.00		1,254,636.00
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)	(359,071.00)		(359,071.00)	(364,043.00)		(364,043.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,015,268.87	0.00	8,015,268.87	5,777,090.00	0.00	5,777,090.00
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)	8,015,268.87	0.00	8,015,268.87	5,777,090.00	0.00	5,777,090.00

	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)			353,918.10			371,757.04
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)			353,918.10			371,757.04
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	23,470,597.13		23,470,597.13	28,224,740.00		28,224,740.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(43,350.73)		(43,350.73)	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)	23,427,246.40	0.00	23,427,246.40	28,224,740.00	0.00	28,224,740.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	42,604,858.08		42,604,858.08	43,804,300.56		43,804,300.56
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	71,158.52		71,158.52	70,000.00		70,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2013-14 Actual			2014-15 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			29,361,978.70			30,488,755.20
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9878			0.9998
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			30,488,755.20			30,412,547.34
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,015,268.87			5,777,090.00
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)			561,369.60			561,279.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			22,827,404.43			25,007,214.38
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			22,827,404.43			25,007,214.38
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])			51,599.53			49,272.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,066,868.40			5,826,362.57
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)			22,775,804.90			24,957,941.81
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,066,868.40			
b. State Subventions (Line D8)			22,775,804.90			
c. Less: Excluded Appropriations (Line C23)			353,918.10			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			30,488,755.20			

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

760-499-1604

Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,755,262.16
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.

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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) 33,461,674.22

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) 5.25%

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)	1,805,893.26
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	47,512.19
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	277,988.56
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)	2,165,394.01
9. Carry-Forward Adjustment (Part IV, Line F)	125,037.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,290,431.33

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,968,402.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,817,571.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,533,983.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	249,273.69
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,587.77
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	21,179.59
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	659,740.01
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	685.63
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)	5,017,031.61
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)	145,133.22
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	154,702.08
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,946,729.35
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)	44,519,021.03

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

4.86%

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)

5.14%

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>2,165,394.01</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(508,902.37)</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 (3.44%) times Part III, Line B18); zero if negative	<u>125,037.32</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.44%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.44%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>125,037.32</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>125,037.32</u>

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		198,416.65	198,416.65
2. State Lottery Revenue	8560	642,427.40		172,090.80	814,518.20
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)		642,427.40	0.00	370,507.45	1,012,934.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	642,427.40			642,427.40
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		356,713.52	356,713.52
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			6,138.75	6,138.75
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)		642,427.40	0.00	362,852.27	1,005,279.67
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	7,655.18	7,655.18
D. COMMENTS:					
5800 is for student MathXL					

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	45,847,100.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,338,581.27
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	780.45
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	337,321.05
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	805,558.32
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	62,577.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,206,236.82
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	91,768.23
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)				41,394,050.36
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				41,394,050.36

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		4,655.79
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		4,655.79
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,890.88
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.)	39,033,356.50	8,267.73
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)	39,033,356.50	8,267.73
B. Required effort (Line A.2 times 90%)	35,130,020.85	7,440.96
C. Current year expenditures (Line I.G and Line II.D)	41,394,050.36	8,890.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

15 73742 0000000
Form PCR

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	21,152,317.84	9,655,925.68	30,808,243.52	1,799,972.70		32,608,216.22
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	955,074.75	321,849.34	1,276,924.09	74,604.33		1,351,528.42
3300	Independent Study Centers	1,457.69	0.00	1,457.69	85.17		1,542.86
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	231,719.44	75,352.67	307,072.11	17,940.70		325,012.81
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	2,907.11	0.00	2,907.11	169.85		3,076.96
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,428,349.35	1,622,806.76	9,051,156.11	528,814.11		9,579,970.22
6000	Regional Occupational Ctr/Prg (ROC/P)	396,113.73	195,036.77	591,150.50	34,537.99		625,688.49
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	1,901.41	0.00	1,901.41	111.09		2,012.50
8500	Child Care and Development Services	2,686.36	0.00	2,686.36	156.95		2,843.31
Other Costs							
----	Food Services					45,176.47	45,176.47
----	Enterprise					21,179.59	21,179.59
----	Facilities Acquisition & Construction					334,336.89	334,336.89
----	Other Outgo					887,249.32	887,249.32
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	131,255.62		131,255.62
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(71,989.45)		(71,989.45)
----	Total General Fund and Charter Schools Funds Expenditures	30,172,527.68	11,870,971.22	42,043,498.90	2,515,659.06	1,287,942.27	45,847,100.23

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	20,903,044.15	0.00	0.00	0.00	0.00	0.00	249,273.69			0.00	0.00	21,152,317.84
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	604,481.15	0.00	0.00	174,449.59	109,410.85	0.00	0.00			66,733.16	0.00	955,074.75
3300	Independent Study Centers	0.00	0.00	0.00	1,457.69	0.00	0.00	0.00			0.00	0.00	1,457.69
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	231,719.44	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	231,719.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,907.11	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,907.11
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,091,043.21	251,042.93	0.00	30,648.21	1,381,360.04	674,254.96	0.00			0.00	0.00	7,428,349.35
6000	ROC/P	355,043.43	23,343.81	0.00	17,726.49	0.00	0.00	0.00			0.00	0.00	396,113.73
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		1,901.41	0.00	0.00	0.00	1,901.41
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		2,686.36	0.00	0.00	0.00	2,686.36
Total Direct Charged Costs		27,188,238.49	274,386.74	0.00	224,281.98	1,490,770.89	674,254.96	249,273.69	4,587.77	0.00	66,733.16	0.00	30,172,527.68

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	4,362,881.89	4,551,559.29	741,484.50	9,655,925.68
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	144,801.92	160,074.48	16,972.94	321,849.34
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	48,267.31	27,085.36	0.00	75,352.67
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)	1,036,540.42	391,789.73	194,476.61	1,622,806.76
6000	ROC/P	97,258.62	97,778.15	0.00	195,036.77
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		5,689,750.16	5,228,287.01	952,934.05	11,870,971.22

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	669,639.48
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	34,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,806,578.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	77,430.13
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,587,648.50
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	30,172,527.68
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,870,971.22
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,043,498.90
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	145,133.22
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	154,702.08
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,946,729.35
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,246,564.65
D. Total Direct Charged and Allocated Costs (B3 + C5)		44,290,063.55
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.84%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	45,176.47				45,176.47
Enterprise (Objects 1000-5999, 6400, and 6500)		21,179.59			21,179.59
Facilities Acquisition & Construction (Objects 1000-6500)			334,336.89		334,336.89
Other Outgo (Objects 1000-7999)				887,249.32	887,249.32
Total Other Costs	45,176.47	21,179.59	334,336.89	887,249.32	1,287,942.27

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	685,371.90	656,455.82	2,977,075.06	1,370,847.38	5,228,287.01	0.00	952,934.05
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	180.78	180.78	180.78	180.78	336.09	336.09	557.00
3100 Alternative Schools							
3200 Continuation Schools	6.00	6.00	6.00	6.00	11.82	11.82	12.75
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education	2.00	2.00	2.00	2.00	2.00	2.00	
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)	42.95	42.95	42.95	42.95	28.93	28.93	146.09
6000 ROC/P	4.03	4.03	4.03	4.03	7.22	7.22	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	235.76	235.76	235.76	235.76	386.06	386.06	715.84

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									638
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	834,871.54	0.00	0.00	61,671.54	230,734.78	298,137.79	1,673,513.31		3,098,928.96
2000-2999	Classified Salaries	388,268.53	0.00	0.00	9,692.63	86,673.84	415,108.48	599,652.14		1,499,395.62
3000-3999	Employee Benefits	572,280.57	0.00	0.00	24,360.35	136,114.91	416,410.52	1,044,436.52		2,193,602.87
4000-4999	Books and Supplies	134,465.56	0.00	0.00	260.16	11,689.69	5,606.88	66,991.94		219,014.23
5000-5999	Services and Other Operating Expenditures	375,776.10	0.00	0.00	920.50	0.00	99.95	40,611.12		417,407.67
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	2,305,662.30	0.00	0.00	96,905.18	465,213.22	1,135,363.62	3,425,205.03	0.00	7,428,349.35
7310	Transfers of Indirect Costs	3,898.93	0.00	0.00	0.00	0.00	0.00	0.00		3,898.93
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	1,622,806.76								1,622,806.76
	Total Indirect Costs and PCR Allocations	1,626,705.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,626,705.69
	TOTAL COSTS	3,932,367.99	0.00	0.00	96,905.18	465,213.22	1,135,363.62	3,425,205.03	0.00	9,055,055.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	44,539.40	0.00	0.00	0.00	62,826.00	4,315.00	21,531.38		133,211.78
2000-2999	Classified Salaries	62,526.00	0.00	0.00	0.00	82,558.02	123,232.33	497,240.90		765,557.25
3000-3999	Employee Benefits	5,473.92	0.00	0.00	0.00	7,386.27	34,280.15	39,363.42		86,503.76
4000-4999	Books and Supplies	2,245.01	0.00	0.00	0.00	0.00	0.00	0.00		2,245.01
5000-5999	Services and Other Operating Expenditures	95,214.29	0.00	0.00	0.00	0.00	0.00	1,781.96		96,996.25
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	209,998.62	0.00	0.00	0.00	152,770.29	161,827.48	559,917.66	0.00	1,084,514.05
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 OBJECT 8980	209,998.62	0.00	0.00	0.00	152,770.29	161,827.48	559,917.66	0.00	1,084,514.05
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									1,084,514.05

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	790,332.14	0.00	0.00	61,671.54	167,908.78	293,822.79	1,651,981.93		2,965,717.18
2000-2999	Classified Salaries	325,742.53	0.00	0.00	9,692.63	4,115.82	291,876.15	102,411.24		733,838.37
3000-3999	Employee Benefits	566,806.65	0.00	0.00	24,360.35	128,728.64	382,130.37	1,005,073.10		2,107,099.11
4000-4999	Books and Supplies	132,220.55	0.00	0.00	260.16	11,689.69	5,606.88	66,991.94		216,769.22
5000-5999	Services and Other Operating Expenditures	280,561.81	0.00	0.00	920.50	0.00	99.95	38,829.16		320,411.42
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	2,095,663.68	0.00	0.00	96,905.18	312,442.93	973,536.14	2,865,287.37	0.00	6,343,835.30
7310	Transfers of Indirect Costs	3,898.93	0.00	0.00	0.00	0.00	0.00	0.00		3,898.93
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	1,622,806.76								1,622,806.76
	Total Indirect Costs and PCR Allocations	1,626,705.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,626,705.69
	TOTAL BEFORE OBJECT 8980	3,722,369.37	0.00	0.00	96,905.18	312,442.93	973,536.14	2,865,287.37	0.00	7,970,540.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									7,970,540.99
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	322,749.13	0.00	0.00	0.00	4,115.82	6,200.00	0.00		333,064.95
3000-3999	Employee Benefits	215,447.61	0.00	0.00	0.00	5,143.77	416.85	0.00		221,008.23
4000-4999	Books and Supplies	121,667.42	0.00	0.00	0.00	2,225.01	1,930.70	9,555.95		135,579.08
5000-5999	Services and Other Operating Expenditures	24,828.34	0.00	0.00	0.00	0.00	99.95	6,912.07		31,840.36
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	684,892.50	0.00	0.00	0.00	11,484.60	8,647.50	16,468.02	0.00	721,492.62
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	684,892.50	0.00	0.00	0.00	11,484.60	8,647.50	16,468.02	0.00	721,492.62
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)									2,699,884.01
	TOTAL COSTS									3,421,376.63

* 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	7,543,123.37	3,029,430.98
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)	7,543,123.37	3,029,430.98
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	672.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	672.00	

SELPA: Sierra Sands Unified (SI)

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: Sierra Sands Unified (SI)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

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)

0.00 (f)

SELPA: Sierra Sands Unified (SI)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	9,055,055.04		
2. Less: Expenditures paid from federal sources	1,084,514.05		
3. Expenditures paid from state and local sources	7,970,540.99	7,543,123.37	
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	7,970,540.99	7,543,123.37	427,417.62
4. Special education unduplicated pupil count	638	672	
5. Per capita state and local expenditures (A3/A4)	12,493.01	11,224.89	1,268.12

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

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

SELPA: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	3,421,376.63	3,029,430.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,421,376.63	3,029,430.98	391,945.65
b. Per capita local expenditures (B1a/A4)	5,362.66	4,508.08	854.58

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.

Gavin MacGregor
Contact Name

760-499-1604
Telephone Number

Director of Finance and Budget
Title

gmacgregor@ssusd.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									638
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	783,654.46	0.00	0.00	33,989.20	253,125.00	253,594.00	1,681,258.80		3,005,621.46
2000-2999	Classified Salaries	400,615.35	0.00	0.00	10,309.15	113,648.25	398,216.20	668,217.86		1,591,006.81
3000-3999	Employee Benefits	611,629.77	0.00	0.00	22,455.64	150,021.85	377,842.72	1,126,470.62		2,288,420.60
4000-4999	Books and Supplies	107,500.00	0.00	0.00	0.00	1,250.00	2,300.00	33,857.61		144,907.61
5000-5999	Services and Other Operating Expenditures	345,991.00	0.00	0.00	0.00	1,000.00	0.00	42,550.00		389,541.00
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	2,249,390.58	0.00	0.00	66,753.99	519,045.10	1,031,952.92	3,552,354.89	0.00	7,419,497.48
7310	Transfers of Indirect Costs	5,964.37	0.00	0.00	0.00	0.00	0.00	0.00		5,964.37
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	5,964.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,964.37
	TOTAL COSTS	2,255,354.95	0.00	0.00	66,753.99	519,045.10	1,031,952.92	3,552,354.89	0.00	7,425,461.85
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	774,654.46	0.00	0.00	33,989.20	190,384.00	253,594.00	1,681,258.80		2,933,880.46
2000-2999	Classified Salaries	331,829.78	0.00	0.00	10,309.15	113,648.25	321,495.24	207,593.83		984,876.25
3000-3999	Employee Benefits	597,550.62	0.00	0.00	22,455.64	127,670.95	296,330.89	1,012,309.06		2,056,317.16
4000-4999	Books and Supplies	107,500.00	0.00	0.00	0.00	1,250.00	2,300.00	33,857.61		144,907.61
5000-5999	Services and Other Operating Expenditures	291,292.00	0.00	0.00	0.00	0.00	0.00	42,550.00		333,842.00
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	2,102,826.86	0.00	0.00	66,753.99	432,953.20	873,720.13	2,977,569.30	0.00	6,453,823.48
7310	Transfers of Indirect Costs	5,964.37	0.00	0.00	0.00	0.00	0.00	0.00		5,964.37
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	5,964.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,964.37
	TOTAL BEFORE OBJECT 8980	2,108,791.23	0.00	0.00	66,753.99	432,953.20	873,720.13	2,977,569.30	0.00	6,459,787.85
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									6,459,787.85

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	331,829.78	0.00	0.00	0.00	4,451.72	0.00	0.00		336,281.50
3000-3999	Employee Benefits	227,630.07	0.00	0.00	0.00	5,107.01	0.00	0.00		232,737.08
4000-4999	Books and Supplies	94,500.00	0.00	0.00	0.00	1,250.00	2,300.00	5,250.00		103,300.00
5000-5999	Services and Other Operating Expenditures	32,500.00	0.00	0.00	0.00	0.00	0.00	1,000.00		33,500.00
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	686,459.85	0.00	0.00	0.00	10,808.73	2,300.00	6,250.00	0.00	705,818.58
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	686,459.85	0.00	0.00	0.00	10,808.73	2,300.00	6,250.00	0.00	705,818.58
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									2,865,349.72
	TOTAL COSTS									3,571,168.30

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									638
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	834,871.54	0.00	0.00	61,671.54	230,734.78	298,137.79	1,673,513.31		3,098,928.96
2000-2999	Classified Salaries	388,268.53	0.00	0.00	9,692.63	86,673.84	415,108.48	599,652.14		1,499,395.62
3000-3999	Employee Benefits	572,280.57	0.00	0.00	24,360.35	136,114.91	416,410.52	1,044,436.52		2,193,602.87
4000-4999	Books and Supplies	134,465.56	0.00	0.00	260.16	11,689.69	5,606.88	66,991.94		219,014.23
5000-5999	Services and Other Operating Expenditures	375,776.10	0.00	0.00	920.50	0.00	99.95	40,611.12		417,407.67
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	2,305,662.30	0.00	0.00	96,905.18	465,213.22	1,135,363.62	3,425,205.03	0.00	7,428,349.35
7310	Transfers of Indirect Costs	3,898.93	0.00	0.00	0.00	0.00	0.00	0.00		3,898.93
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)	1,622,806.76								1,622,806.76
	Total Indirect Costs	3,898.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,898.93
	TOTAL COSTS	2,309,561.23	0.00	0.00	96,905.18	465,213.22	1,135,363.62	3,425,205.03	0.00	7,432,248.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	44,539.40	0.00	0.00	0.00	62,826.00	4,315.00	21,531.38		133,211.78
2000-2999	Classified Salaries	62,526.00	0.00	0.00	0.00	82,558.02	123,232.33	497,240.90		765,557.25
3000-3999	Employee Benefits	5,473.92	0.00	0.00	0.00	7,386.27	34,280.15	39,363.42		86,503.76
4000-4999	Books and Supplies	2,245.01	0.00	0.00	0.00	0.00	0.00	0.00		2,245.01
5000-5999	Services and Other Operating Expenditures	95,214.29	0.00	0.00	0.00	0.00	0.00	1,781.96		96,996.25
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	209,998.62	0.00	0.00	0.00	152,770.29	161,827.48	559,917.66	0.00	1,084,514.05
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 OBJECT 8980	209,998.62	0.00	0.00	0.00	152,770.29	161,827.48	559,917.66	0.00	1,084,514.05
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									1,084,514.05

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	790,332.14	0.00	0.00	61,671.54	167,908.78	293,822.79	1,651,981.93		2,965,717.18
2000-2999	Classified Salaries	325,742.53	0.00	0.00	9,692.63	4,115.82	291,876.15	102,411.24		733,838.37
3000-3999	Employee Benefits	566,806.65	0.00	0.00	24,360.35	128,728.64	382,130.37	1,005,073.10		2,107,099.11
4000-4999	Books and Supplies	132,220.55	0.00	0.00	260.16	11,689.69	5,606.88	66,991.94		216,769.22
5000-5999	Services and Other Operating Expenditures	280,561.81	0.00	0.00	920.50	0.00	99.95	38,829.16		320,411.42
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	2,095,663.68	0.00	0.00	96,905.18	312,442.93	973,536.14	2,865,287.37	0.00	6,343,835.30
7310	Transfers of Indirect Costs	3,898.93	0.00	0.00	0.00	0.00	0.00	0.00		3,898.93
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)	1,622,806.76								1,622,806.76
	Total Indirect Costs	3,898.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,898.93
	TOTAL BEFORE OBJECT 8980	2,099,562.61	0.00	0.00	96,905.18	312,442.93	973,536.14	2,865,287.37	0.00	6,347,734.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									6,347,734.23
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	322,749.13	0.00	0.00	0.00	4,115.82	6,200.00	0.00		333,064.95
3000-3999	Employee Benefits	215,447.61	0.00	0.00	0.00	5,143.77	416.85	0.00		221,008.23
4000-4999	Books and Supplies	121,867.42	0.00	0.00	0.00	2,225.01	1,930.70	9,555.95		135,579.08
5000-5999	Services and Other Operating Expenditures	24,828.34	0.00	0.00	0.00	0.00	99.95	6,912.07		31,840.36
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	684,892.50	0.00	0.00	0.00	11,484.60	8,647.50	16,468.02	0.00	721,492.62
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	684,892.50	0.00	0.00	0.00	11,484.60	8,647.50	16,468.02	0.00	721,492.62
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)									2,699,884.01
	TOTAL COSTS									3,421,376.63

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

SELPA: Sierra Sands Unified (SI)

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

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

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

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

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

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

SELPA: Sierra Sands Unified (SI)

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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

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)

0.00 (f)

SELPA: Sierra Sands Unified (SI)

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	<u>7,425,461.85</u>		
2. Less: Expenditures paid from federal sources	<u>965,674.00</u>		
3. Expenditures paid from state and local sources	<u>6,459,787.85</u>	<u>6,347,734.23</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>6,459,787.85</u>	<u>6,347,734.23</u>	<u>112,053.62</u>
4. Special education unduplicated pupil count	<u>638</u>	<u>638</u>	
5. Per capita state and local expenditures (A3/A4)	<u>10,125.06</u>	<u>9,949.43</u>	<u>175.63</u>

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: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	3,571,168.30	3,421,376.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,571,168.30	3,421,376.63	149,791.67
b. Per capita local expenditures (B1a/A4)	5,597.44	5,362.66	234.78

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.

Gavin MacGregor
Contact Name

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Telephone Number

Director of Finance and Budget
Title

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E-mail Address

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(13,513.74)	0.00	(71,989.45)				
Other Sources/Uses Detail					298,699.05	62,577.00		
Fund Reconciliation							2,032,616.89	20,569.67
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	705.57	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	186.51	0.00	5,074.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							313.88	1,839.39
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,736.80	0.00	66,914.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,907.75
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					62,577.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	298,699.05		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							28,899.54	500.00
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	38,559.50
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	8,884.86	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							39,059.50	2,035,513.50
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 5760	Transfers Out 5760	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
65 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	13,513.74	(13,513.74)	71,989.45	(71,989.45)	361,276.05	361,276.05	2,100,889.81	2,100,889.81

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	G	G
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	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
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		
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	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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

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Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Sierra Sands Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	1900	-130.00
Explanation: Adjustment for prior overpayment			
01	3310	3402	-2,944.46
Explanation: Adjustment for prior overpayment			

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COPS.9666	16,265,000.00	16,265,000.00

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2014-15 Budget
Technical Review Checks

Sierra Sands Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3010	4300	-35,790.47

Explanation: Reflective of Title I budgets in anticipation of carryover and redistribution

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Sierra Sands Unified School District
General Fund Unrestricted
Budget Comparison Report
2013/2014 Year-End Comparison Report

		<u>COLUMN A</u> 2013/2014 <u>Unaudited Actuals</u>	<u>COLUMN B</u> 2013/2014 <u>Estimated Actuals</u>	<u>DIFFERENCE</u>
Projected Fund Balance	Objects			
July 1 Beginning Fund Balance		\$7,271,690	\$7,271,690	
Add: Revenues *	8000-8999	\$31,960,313	\$31,818,206	
Less: Expenditures **	1000-7999	\$34,969,785	\$34,832,419	
June 30 Ending Fund Balance		\$4,262,219	\$4,257,477	
Less: Stores, Prepaid Expenses & Revolving Cash		\$69,203	\$64,176	
Less: 5% Reserve for Economic Uncertainties		\$2,292,355	\$2,319,837	
Ending Fund Balance as of June 30		<u>\$1,900,661</u>	<u>\$1,873,464</u>	
ADD: Revenues				<i>(Column A - Column B)</i>
Local Control Funding Formula (LCFF)	8010-8099	\$30,774,977	\$30,711,086	\$63,891 ¹
Federal Revenues	8100-8299	\$1,839,276	\$1,804,813	\$34,463 ²
Other State Revenues	8300-8599	\$1,402,576	\$1,384,717	\$17,859
Other Local Revenues	8600-8799	\$525,415	\$501,126	\$24,289 ³
Total Revenues		<u>\$34,542,244</u> <i>a</i>	<u>\$34,401,742</u>	<u>\$140,502</u>
LESS: Expenditures				<i>(Column B - Column A)</i>
Certificated Salaries	1000-1999	\$14,727,604	\$14,704,440	-\$23,164 ⁴
Classified Salaries	2000-2999	\$4,779,691	\$4,697,715	-\$81,976 ⁵
Benefits - Current Employees	3000-3999	\$8,220,877	\$8,161,834	-\$59,043 ⁶
Benefits - Retirees	370X & 390X	\$1,330,242	\$1,420,977	\$90,736 ⁷
Books and Supplies	4000-4999	\$1,772,078	\$1,659,085	-\$112,993 ⁸
Services and Operating Expenses	5000-5999	\$3,478,969	\$3,365,079	-\$113,889 ⁹
Capital Outlay	6000-6599	\$194,154	\$359,643	\$165,490 ¹⁰
Other Outgo	7100-7299 7400-7499	\$531,890	\$530,810	-\$1,080
Indirect Costs	7300-7399	-\$128,295	-\$129,742	-\$1,447
Total Expenditures		<u>\$34,907,208</u> <i>b</i>	<u>\$34,769,842</u>	<u>-\$137,366</u>
ADD: Interfund Transfers In				<i>(Column A - Column B)</i>
Transfers In - Fund 20 (09/10 OPEB)	8900-8929	\$298,699	\$298,699	\$0
Total Interfund Transfers In		<u>\$298,699</u> <i>c</i>	<u>\$298,699</u>	<u>\$0</u>
LESS: Interfund Transfers Out				<i>(Column B - Column A)</i>
Transfer Out- Fund 17 (Golden Handshake)	7600-7629	\$62,577	\$62,577	\$0
Total Interfund Transfers Out		<u>\$62,577</u> <i>d</i>	<u>\$62,577</u>	<u>\$0</u>
LESS: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) ***				<i>(Column A - Column B)</i>
Resource 6500 - Special Education	8980	-\$2,699,884	-\$2,732,235	\$32,351
Resource 9021 - Sierra Vista Center	8980	-\$180,745	-\$150,000	-\$30,745
Total Encroachment Contributions		<u>-\$2,880,629</u> <i>e</i>	<u>-\$2,882,235</u>	<u>\$1,606</u>
Net Revenue less Expenditures (a + c + e) - (b + d)		<u>-\$3,009,472</u>	<u>-\$3,014,213</u>	

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in, and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a negative because they decrease revenues.

- MINUS SIGNS before a number in the Difference column show either decreased revenue or increased expenses. No minus sign in the Difference column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

**Sierra Sands Unified School District
General Fund Unrestricted
Budget Comparison Report
2013/2014 Year-End Comparison Report**

- 1 Final Local Control Funding Formula calculation included slightly higher LCFF gap percentage and unduplicated pupil count. Final prior year revenue limit calculations for PERS Reduction and Unemployment insurance revenue also resulted in an increase.
- 2 Increase due to additional federal impact aid receipts and MAA (Medi-Cal Administrative Activities) reimbursements.
- 3 Reflective of receipts for expenses paid by other sources including fund raising and booster groups. Costs associated with these sources are included in the expenditures section.
- 4 Increase primarily due to costs for extended day stipends, retirement notification incentives, and oversize class stipends.
- 5 Costs above estimates for classified salaries are primarily related to over-time, substitutes, temporary help, and coaching positions filled by non-certificated staff.
- 6 Benefits are primarily a function of salaries. Another contributing element to the increase is the coding of estimates for health and welfare benefits related to the changes in retiree population (see Note 7).
- 7 Costs for retiree benefits were less than estimated due to changes in retiree population as well as changes in health and welfare account coding (see Note 6).
- 8 Variances for supplies, services, and capital outlay primarily due to the use of budgets in various elements of expense. Other variances include more than estimated costs related to utilities, maintenance, transportation, and instructional supplies and services.
- 9 See Note 8
- 10 See Note 8

**Sierra Sands Unified School District
General Fund Restricted
Budget Comparison Report
2013/2014 Year-End Comparison Report**

		COLUMN A 2013/2014	COLUMN B 2013/2014		
	Objects	Unaudited Actuals	Estimated Actuals	DIFFERENCE	
Projected Fund Balance					
July 1 Beginning Fund Balance		\$795,300	\$795,300		
Add: Revenues*	8000-8999	\$10,943,244	\$11,279,789		
Less: Expenditures**	1000-7999	\$10,877,315	\$11,564,321		
June 30 Ending Fund Balance		<u>\$861,228</u>	<u>\$510,767</u>		
ADD: Revenues				(Column A - Column B)	
Federal Revenues	8100-8299	\$3,322,376	\$3,662,769	-\$340,393	1
Other State Revenues	8300-8599	\$4,591,425	\$4,551,462	\$39,963	2
Other Local Revenues	8600-8799	\$148,813	\$183,322	-\$34,510	3
Total Revenues		<u>\$8,062,615</u> a	<u>\$8,397,554</u>	<u>-\$334,939</u>	
LESS: Expenditures				(Column B - Column A)	
Certificated Salaries	1000-1999	\$3,878,817	\$3,851,049	-\$27,768	
Classified Salaries	2000-2999	\$1,328,828	\$1,322,215	-\$6,614	
Benefits - Current Employees	3000-3999	\$2,281,120	\$2,317,692	\$36,573	
Books and Supplies	4000-4999	\$1,718,305	\$2,085,219	\$366,914	4
Services and Operating Expenses	5000-5999	\$1,166,744	\$1,268,001	\$101,256	5
Capital Outlay	6000-6599	\$154,412	\$367,620	\$213,208	6
Other Outgo (Lease Rev Bond Paym)	7100-7299 7400-7499	\$292,783	\$292,783	\$1	
Indirect Costs	7300-7399	\$56,306	\$59,742	\$3,436	
Total Expenditures		<u>\$10,877,315</u> b	<u>\$11,564,321</u>	<u>\$687,006</u>	
ADD: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) ***				(Column A - Column B)	
Resource 6500 - Special Education	8980	\$2,699,884	\$2,732,235	-\$32,351	
Resource 9021 - Sierra Vista Center	8980	\$180,745	\$150,000	\$30,745	
Total Encroachment Contributions		<u>\$2,880,629</u> c	<u>\$2,882,235</u>	<u>-\$1,606</u>	
Net Revenue less Expenditures (a + c) - b		<u>\$65,929</u>	<u>-\$284,533</u>		

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a positive because they increase revenues.

- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

**Sierra Sands Unified School District
General Fund Restricted
Budget Comparison Report
2013/2014 Year-End Comparison Report**

- 1 Reflective of carryover for federal resources (e.g. Title I, Federal counseling grant, DOD Technology grant)
- 2 Final receipts of state special education funding slightly more than estimated.
- 3 Rental revenues for the Sierra Vista Center were less than estimated due to needed repairs and renovations.
- 4 Reflective of carryover primarily related to Common Core funding, Title I, Federal counseling grant, and DOD Technology grant.
- 5 See Note 4
- 6 Primarily reflective of carryover for Proposition 39 Energy project funding.

**Sierra Sands Unified School District
Fund Balances
2013/2014 Unaudited Actuals**

		2013/2014 Actuals
Fund 11	Adult Education	
	Beginning Balance	\$346,186
	Revenues	\$207,679
	Expenditures	-\$145,133
	Ending Fund Balance	<u>\$408,732</u>
Fund 12	Child Development	
	Beginning Balance	\$128,792
	Revenues	\$489,013
	Expenditures	-\$456,741
	Ending Fund Balance	<u>\$161,064</u>
Fund 13	Cafeteria	
	Beginning Balance	\$665,465
	Revenues	\$1,921,876
	Expenditures	-\$2,013,644
	Ending Fund Balance	<u>\$573,697</u>
Fund 14	Deferred Maintenance	
	Beginning Balance	\$576,225
	Revenues	\$468,001
	Expenditures	\$0
	Ending Fund Balance	<u>\$1,044,226</u>
Fund 17	Special Reserve - Other than Capital Outlay	
	Beginning Balance	\$5,761,078
	Revenues	
	Golden Handshake Repayment (TF from FD 01)	\$62,577
	Reserve Contribution	\$0
	Expenditures	\$0
	Ending Fund Balance	<u>\$5,823,655</u>
	Designations	
	Minimum Fund Balance Policy	\$4,513,088
	Cash Solvency Reserve	\$1,310,567
	Available Ending Fund Balance	<u>\$0</u>
 NOTE: For cash purposes, FD 01 needed to borrow \$1.5M on July 19, 2012 and \$3M on June 14, 2013. These amounts were repaid in September 2012 and August 2013 respectively.		
Fund 20	Post Employment Benefits Fund	
	Beginning Balance	\$2,953,321
	Revenues (Interest)	\$10,927
	Expenditures	
	TF to Fund 01 for 09/10 retirees H&W expenses	-\$298,699
	Ending Fund Balance	<u>\$2,665,549</u>
Fund 21	Bond Fund	
	MEASURE A BOND	
	Beginning Balance	\$1,626,758
	Revenues	
	Measure A Bond Proceeds	\$0
	Interest	\$310
	Expenditures	
	Measure A Bond Expenses	\$0
	Ending Fund Balance	<u>\$1,627,068</u>
	Sheltered Funds	
	Reserve with US bank for QSCB debt service	\$1,626,758
	Available Ending Fund Balance	<u>\$310</u>
	LEASE REVENUE BOND	
	Beginning Balance	\$397,136
	Revenues	\$0
	Expenditures	
	Lease Revenue Bond Expenses	\$0
	Ending Fund Balance	<u>\$397,136</u>
	Sheltered Funds	
	Reserve Fund Used for Final Bond Payment	\$297,136
	Available Ending Fund Balance	<u>\$100,000</u>

**Sierra Sands Unified School District
Fund Balances
2013/2014 Unaudited Actuals**

Fund 25	Capital Facilities Fund - Developer Fees	
	Beginning Balance	\$184,999
	Revenues	\$51,311
	Expenditures	-\$184,847
	Ending Fund Balance	\$51,464
Fund 35	School Facilities Fund	
	<i>Interest Earned</i>	
	Beginning Balance	\$141,345
	Revenue	
	Interest	\$18,081
	Expenditures	\$0
		\$159,426
	<i>CTE Facility Grant</i>	
	Beginning Balance	\$77,138
	Revenues	\$0
	Expenditures	-\$77,138
	Ending Fund Balance	\$0
	<i>STATE MATCHING FACILITIES FUNDS</i>	
	Beginning Balance	\$4,481,211
	Revenues	\$0
	Expenditures	-\$98,193
	Ending Fund Balance	\$4,383,018
Fund 40	School Facilities Fund	
	<i>Interest Earned</i>	
	Beginning Balance	\$133
	Revenue	
	Interest	\$6,200
	Expenditures	-\$1,866
		\$4,468
	<i>Facility Project Management and Modernization</i>	
	Beginning Balance	\$0
	Revenues	
	Revenues (IKSFA)	\$974,076
	Expenditures	-\$974,076
	Ending Fund Balance	\$0
	<i>Facility projects related to Siemens</i>	
	Beginning Balance	\$0
	Revenues	
	Revenues (Siemens)	\$7,000,000
	Expenditures	-\$269,018
	Ending Fund Balance	\$6,730,982
	<i>DOD Facilities Federal Grant portion</i>	
	Beginning Balance	\$10,063
	Revenues	
	Grant Revenues	\$2,080,808
	Expenditures	-\$2,090,871
	Ending Fund Balance	\$0
	<i>DOD Facilities Local Contribution portion</i>	
	Beginning Balance	\$1,922,352
	Revenues (City RDA)	\$1,182,000
	Expenditures	-\$522,718
	Ending Fund Balance	\$2,581,634
IYKSFA	Inyo- Kern Schools Financing Authority	
	Beginning Balance	\$4,684,579
	Revenues	
	Interest	\$18,016
	Payments from Lone Pine	\$677,440
	Expenditures	
	Voice Over IP	-\$152,965
	BHS Special Ed Flooring	-\$15,269
	PAC temporary cooling unit	-\$40,207

**Sierra Sands Unified School District
Fund Balances
2013/2014 Unaudited Actuals**

Pierce Video Surveillance	-\$105,133
Gateway Skylights	-\$11,360
Las Flores Modernization completion	-\$140,715
CTE Building Debt Service	-\$298,596
Facility Project Management	-\$362,795
Ending Fund Balance	<u>\$4,252,994</u>

Designations

PAC compressors, air handlers, mansard & flat roof	\$1,000,000
Las Flores Modernization completion	\$1,359,285
Richmond shade structure completion	\$500,000
Richmond flooring	\$50,000
Mesquite rewiring	\$800,000
Available Ending Fund Balance	<u>\$543,708</u>

2. BUSINESS ADMINISTRATION

2.2 Adoption of Resolution #5 1415 Approving the 2014-15 Estimated Gann Limit Calculations for the Sierra Sands Unified School District

BACKGROUND INFORMATION: Education Code Section 42132 specifies that each governing board shall adopt a resolution to identify the estimated appropriations limitation (Gann Limit) for the current year and the actual appropriations limit for the preceding year. Further, the section requires that the documentation used in the identification of the appropriations limits (calculations) shall be made available to the public.

CURRENT CONSIDERATIONS: The Sierra Sands Unified School District has processed its Gann calculations as part of the 2013-14 unaudited actuals on Form GANN. A copy of the calculation is attached.

FINANCIAL IMPLICATIONS: Gann Limit Calculations, as required by Proposition 4 enacted in 1979, did not require cuts in government spending but rather limited the growth in government spending to be no faster than the growth in population and inflation. This action has no financial impact in that the calculations are based on a formula established by state law.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board adopt Resolution #5 1415 establishing the appropriation limit under Government Code Section 7900 as presented.

BEFORE THE GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA

RESOLUTION ESTABLISHING)	
APPROPRIATIONS LIMIT UNDER)	Resolution #5 1415
GOVERNMENT CODE §§7900, ET SEQ.)	
<hr style="width: 40%; margin-left: 0;"/>)	

Recitals

1. Government Code §§7900, et seq., require local jurisdictions, including school districts, to establish each year the appropriations limit applicable to that entity.
2. Government Code §7902.1 provides that where the proceeds of taxes for a school district exceed the preliminarily calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown in the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as \$30,412,547.34, an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$30,488,755.20.
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

* * * * *

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Sierra Sands Unified School District of Kern County, California, at an official and public meeting thereof held on September 12, 2014, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

DATED: _____.

GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT

By: _____

Title: _____

Attachment: Staff Report

	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)	29,361,978.70		29,361,978.70			30,488,755.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,735.68		4,735.68			4,678.08
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)	4,678.08		4,678.08	4,677.33		4,677.33
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)			4,678.08			4,677.33
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2013-14 Actual			2014-15 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	36,860.82		36,860.82	36,026.00		36,026.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	77,250.86		77,250.86	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,899,850.12		4,899,850.12	4,425,703.00		4,425,703.00
5. Unsecured Roll Taxes (Object 8042)	430,508.66		430,508.66	371,938.00		371,938.00
6. Prior Years' Taxes (Object 8043)	(2,798.01)		(2,798.01)	488,497.00		488,497.00
7. Supplemental Taxes (Object 8044)	187,056.37		187,056.37	153,751.00		153,751.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(597,927.60)		(597,927.60)	(589,418.00)		(589,418.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	6,435.34		6,435.34	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)	3,337,103.31		3,337,103.31	1,254,636.00		1,254,636.00
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)	(359,071.00)		(359,071.00)	(364,043.00)		(364,043.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,015,268.87	0.00	8,015,268.87	5,777,090.00	0.00	5,777,090.00
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)	8,015,268.87	0.00	8,015,268.87	5,777,090.00	0.00	5,777,090.00

	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)			353,918.10			371,757.04
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)			353,918.10			371,757.04
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	23,470,597.13		23,470,597.13	28,224,740.00		28,224,740.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(43,350.73)		(43,350.73)	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)	23,427,246.40	0.00	23,427,246.40	28,224,740.00	0.00	28,224,740.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	42,604,858.08		42,604,858.08	43,804,300.56		43,804,300.56
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	71,158.52		71,158.52	70,000.00		70,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			29,361,978.70			30,488,755.20
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9878			0.9998
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			30,488,755.20			30,412,547.34
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,015,268.87			5,777,090.00
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)			561,369.60			561,279.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			22,827,404.43			25,007,214.38
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			22,827,404.43			25,007,214.38
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])			51,599.53			49,272.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,066,868.40			5,826,362.57
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)			22,775,804.90			24,957,941.81
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,066,868.40			
b. State Subventions (Line D8)			22,775,804.90			
c. Less: Excluded Appropriations (Line C23)			353,918.10			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			30,488,755.20			

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

760-499-1604
Contact Phone Number