



2013-14

Unaudited Actuals Report For the Period Ending June 30, 2014

Business Services

September 2, 2014



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TABLE OF CONTENTS

I. 2013-14 Unaudited Actuals

A. Executive Summary and Year in Review	1
B. Combined General Fund.....	6
C. Unrestricted General Fund	7
D. Restricted General Fund	12
E. Charter School Fund	14
F. Other District Funds	16

II. Appendix Tables

A. General Fund Summaries	A-1
B. Other District Funds	A-5
C. FCMAT LCFF Calculation.....	A-7

III. 2013-14 Unaudited Actuals—State SACS Forms

SACS Page

District Certification - Form CA	1
Data Submission Summary—Form CA	2
Fund 01—67 Forms.....	3

Supplemental Forms

Average Daily Attendance—Form A.....	121
Schedule of Capital Assets—Form ASSET	123
Categorical Schedules—Form CAT	125
Current Expense Formula/Minimum Classroom Compensation—Form CEA... ..	137
Schedule of Long-Term Liabilities—Form DEBT	138
Appropriations Limit Calculations—Form GANN	139
Indirect Cost Rate Worksheet and Rates Charged—Form ICR.....	143
Lottery Report—Form L.....	147
No Child Left Behind Maintenance of Effort—Form NCMOE	148
Program Cost Report—Form PCR	151
Program Cost Report Allocation Factors—Form PCRAF	156
Summary of Interfund Activities—Form SIAA.....	157
Technical Review Checklist—Form TRC.....	159

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2013-14 Unaudited Actuals

The Year in Review

The 2013-14 budget year began in January 2013 when the Governor released his proposals for the state's budget. In his budget plan, the Governor increased per-student spending for the first time in five years. He also outlined a weighted student funding formula for K-12 education. This proposal was based on the weighted student formula first presented for consideration with the 2011-12 budget but was not adopted. The formula was renamed the Local Control Funding Formula (LCFF). The LCFF proposal would replace revenue limits and 40 state categorical programs. The LCFF would be comprised of base grants and supplemental and concentration grants for districts serving low income, English learner and foster youth students. The supplemental grants would provide another 35% of the base grant for the unduplicated count of students in each of the three targeted groups. The concentration grant would provide another 35% of the base grant for eligible students in excess of 50% of total enrollment. The LCFF proposal also contained grades span adjustments for K-3 class size reduction and high school career technical education programs. Transportation and the Targeted Instructional Improvement Grant (TIIG) were included as add-ons to the formula

While an increase in funding was proposed, the funding level was still about 10% less than what schools received in 2007-08. In addition, the new funding formula would not distribute the increased dollars equally across all districts. The LCFF proposal removed all mention of deficit factors, statutory cost of living adjustments (COLA) and revenue limit from the budget plan. The LCFF plan proposed a targeted level of funding that would be phased-in over seven years until 2020-21 when it would be fully implemented. For 2014-15, it was estimated districts would receive about 10% of the difference, or gap, between 2012-13 funding levels and the full implementation target.

When the May Revise was released, there were some changes to the LCFF proposal. The most significant changes from January included proposed restrictions on previously fully flexible LCFF funding. The May Revision proposed requirements that districts spend supplemental and concentration grants to supplement services for eligible pupils. There were also maintenance of effort requirements proposed for adult education and transportation recommended. To ensure compliance with the restrictions, the governor presented a proposal for a Local Control Accountability Plan (LCAP). In this plan, districts would be required to outline how they will address local priorities and how funds would be used to support improvement in the instructional program, basic services and supplemental programs for low income, English learners and foster youth. The LCAP proposal also identified the process districts were expected to adhere to in adopting and updating the annual plan. It also proposed to implement strict expenditure requirements. The May Revise also included provisions in the new funding formula that established the undeficitated 2007-08 base revenue limit, adjusted for inflation, as the target funding level. As far as changes in funding, base grants were increased by a COLA of 1.56% which added between \$100 and \$120 per student. However, districts would not see the full COLA as it is used to set the fully implemented target level. Estimated gap funding for 2014-15 was revised to 11.75% of the difference between 2012-13 revenues and target allocations. Because districts would receive only 11.75% in gap funding, only a portion of the COLA applied to the base would be passed on to schools.

While the May Revise continued to support the LCFF proposal, the revenue limit funding formula was still legally in effect when Hemet USD adopted its 2013-14 budget on June 18, 2013. As a result, district revenues in the 2013-14 adopted budget were based on the revenue limit formula and categorical programs. It included a deficit factor of 18.997%. Using the revenue limit formula and categorical program funding, total general



fund revenues and other sources/transfers in were initially projected at \$175.3 million. Expenses, other uses and transfers out were budgeted at \$176.1 million and included the rescinding of the five annual furlough days that had been in effect for the past few years. The expense budget also included the cost to return classified pay rates to levels in effect before cuts were made in the spring of 2009, to restore hours that had been cut from some positions, and to fill positions that had been left vacant. With the added salary costs, the ending fund balance was projected to decrease by \$744,600 to \$34.7 million.

The legislature approved the 2013-14 state budget on June 14, 2013 and the governor signed the budget act on June 27th. This formally enacted the local control funding formula. In addition to the LCAP, changes to components of the LCFF were also authorized. A minimum funding level for 2013-14 was set so no district would receive less than they did in the prior year. Base grants increased by \$500 per ADA, the supplemental grant was reduced to 20% of the base for all targeted students and changed to 50% of the base for eligible students in excess of 55% of enrollment. The adopted budget also provided the State Board of Education with some direction regarding the content of the proposed local control accountability plans (LCAP) and oversight regulations.

In response to the Budget Act, the district submitted a 45-Day budget report to the Hemet USD board in mid-August. At that time it was estimated district revenues would increase by approximately \$3.7 million over what was approved in the adopted budget. However, because the state had not finalized LCFF calculation formulas and because the unduplicated count of low income, English learner and foster youth needed for the calculation was not yet available, no changes were officially made to the district budget at that time.

In September and early October 2013, the district reduced its restricted general fund revenues by \$4.1 million. An increase of just over \$969,000 for carry over balances in federal categorical programs including Title I, Title III, and HeadStart, were offset by a reduction of \$5.1 million for state EIA and transportation related state apportionments that were converted to unrestricted revenues under LCFF. Adjustments to expenditures budgets prior to October 31, 2013 totaled over \$1.78 million and were related primarily to restricted and unrestricted carry over balances distributed to school sites, including lottery, EIA and MediCal Administrative Activities (MAA) allocations. The projected ending balance for the general fund prior to the First Interim report was expected to be \$28.4 million.

First Interim budget revisions for the period ending October 31, 2013 were approved by the Governing Board in December 2013. Revenue increases totaled \$11.3 million and were primarily related to conversion to LCFF, a one-time common core grant and capital lease proceeds for the purchase of new buses. For this first LCFF calculation, the district used 82.58% as the factor for determining its supplemental and concentration grant funding for low income, English learner and foster youth students. The LCFF gap funding percentage was estimated at 11.78%.

General fund expenditure budgets were increased by \$2.9 million for anticipated common core expenditures and bus purchases. These increases were offset by lower than originally anticipated expenditures for Affordable Care Act implementation. The general fund was projected to end the year with \$32.7 million.

First Interim multi-year projections showed the district adding to its funding balance in all years. The general fund ending balance was projected at \$51.1 million by June 2016. At this point in budget planning, no salary or benefit increases had been included for employees, nor had the district addressed expenditures for its LCAP that would be required beginning with the 2014-15 budget year.

In mid March, the board approved the district's Second Interim budget revision for the period ending January 31, 2014. In the Second Interim report, combined general fund revenues and other financing sources were revised upward by approximately \$2.15 million for a new total of \$188.6 million. The LCFF calculation



continued to be based on prior year ADA due to enrollment decline and both the unduplicated student and LCFF gap funding percentages remained unchanged from First Interim estimates. Budget projections for expenditures and uses were increased by almost \$9.3 million to \$197.3 million. Revenues were increased to account for new transportation contract revenues. Expenditures were increased primarily to account for a 4.0% salary and \$1,500 health and welfare cap increase for all employees. Negotiations had not been settled for either bargaining unit group at the time the Second Interim report was prepared, but budget increases reflected the potential cost of offers to the groups by the Governing Board and administration. The Second Interim report also saw the transfer of transportation related expenditures from the restricted side of the general fund to the unrestricted side as part of LCFF implementation.

For the Second Interim report, the general fund ending balance was projected to be \$28.9 million by June 30, 2014. While the district anticipated having a substantial ending balance at the end of the current year,

multi-year projections showed significant deficit spending the following year when expenditures for computer replacements and other possible LCAP costs were considered. The multi-year projection showed a \$16.6 million reduction to the ending balance in 2014-15 and a smaller reduction of \$0.8 million in 2015-16. The general fund ending balance was expected to fall to \$11.4 million by June 30, 2016. Despite deficit spending, the projected ending balance at the end of the three year period would be sufficient to meet the board's 5.0% reserve requirement and the district would be able to meet financial obligations through 2015-16 and therefore was able to submit a positive Second Interim Certification.



On June 17, 2014, the district's 2013-14 Estimated Actuals revenue and expense projections were presented along with the adoption of the 2014-15 Annual Budget report. Combined general fund revenues in the Estimated Actuals report were projected at \$175.0 million, a decline of \$13.6 million. LCFF revenue calculations continued to be based on the 81.58% unduplicated count and 11.78% gap funding percentages. Expenditures were estimated at \$180.3 million, a decline of 17.3 million from Second Interim projections. The significant reduction in both revenue and expenses were related primarily to the transfer of Transportation contract revenues and expenses to Fund 63. The Governing Board authorized opening Fund 63, Other Enterprise Fund for the purpose of accounting for transportation contract transactions outside the general fund. Because the transportation contracted operations are more like a business activity, it was more appropriate to account for those transactions in an enterprise fund rather than the general fund.

Estimated Actuals showed an increase of \$4.2 million in transfers out to other funds compared to the Second Interim report. The transfer out was related to a reserve transferred to Fund 17—Special Reserve Fund, as a holding account for costs related to potential salary and benefit increases for certificated bargaining unit members that had not been agreed upon by the end of the fiscal year. The Estimated Actuals combined general fund ending balance was projected at \$30.76 million as of June 30, 2014.

The Unaudited Actuals Report is the district's final budget report for the fiscal year until the Annual Financial Report or audit is presented in December. In the 2013-14 Unaudited Actuals report, combined general fund revenues are reported at \$176.6 million, an increase of \$1.5 million over June estimates. The majority of the increase was related to transportation contract revenues from Fund 63 transferred into the general fund to cover Hemet USD transportation costs which continue to be reported in the general fund. Unaudited expenses increased over Estimated Actual projections by \$1.9 million, again related to transportation costs that were originally projected to be reported in Fund 63, but were subsequently reported in the general fund.

The combined general fund ending balance is reported at \$30.4 million in the 2013-14 Unaudited Actuals Report. This is down \$0.3 million from June projections, but \$2.5 million more than was expected in the district's original adopted budget before passage of the LCFF.



2013-14 Enrollment and ADA

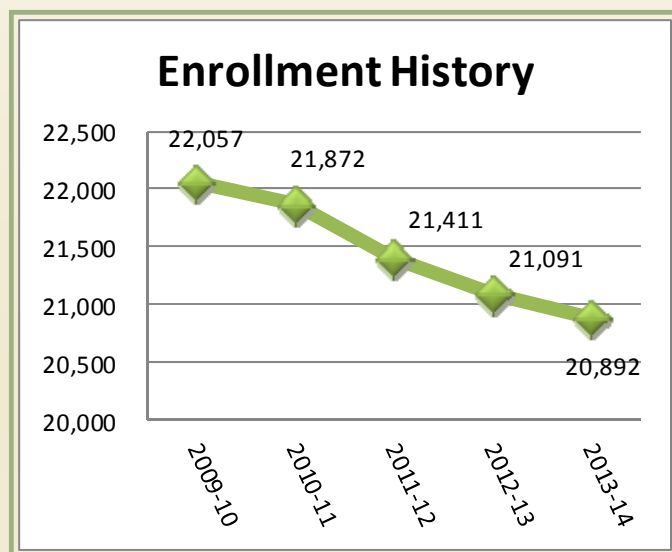
In 2013-14, Hemet Unified's enrollment, including non-public school (NPS) students continued a slow decline and lost another 199 students or 0.94% from the prior year. P-2 average daily attendance (ADA) fell 3.06% compared to the prior year, despite continued efforts to improve attendance through Saturday school and other incentive efforts. 2013-14 P-2 attendance was reported at 19,824 compared to 19,900 for 2012-13, including attendance for NPS students.

The California Education Code permits declining enrollment districts to report the higher of current or prior year ADA for revenue limit funding. The district's prior year ADA for funding purposes was approximately 138 higher than current year with transfers for charter students accounted for. As a result, the district was able to use the prior ADA for the LCFF calculation.

Five Year and ADA History

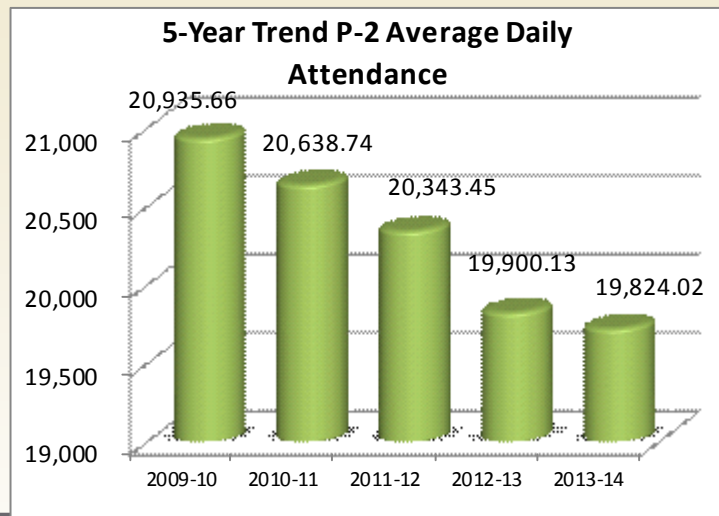
Fiscal Year	October Enrollment	Change
2009-10	22,057	-2.80%
2010-11	21,872	-0.84%
2011-12	21,411	-2.11%
2012-13	21,091	-1.49%
2013-14	20,892	-0.94%

Does not include non-public or charter schools enrollment



Fiscal Year	P-2 ADA	Change
2009-10	20,935.66	-4.94%
2010-11	20,638.74	-1.42%
2011-12	20,343.45	-2.83%
2012-13	19,900.13	-3.58%
2013-14	19,824.02	-0.38%

Does not include County or Charter ADA



2013-14 Instruction and Academic Achievement

The Academic Performance Index (API) of California's Public Schools Accountability Act of 1999 measures academic performance and growth of schools on a variety of academic indicators. Information about Hemet Unified's 2013-14 API scores will not be available until September.



Adequate Yearly Progress (AYP) is an accountability system mandated by the Federal No Child Left Behind Act of 2001. These scores determine when a school or district is placed into program improvement (PI). Despite continued efforts to improve student test scores, Hemet Unified remains in Year 3 of PI district-wide. AYP data for 2013-14 also will not be available until mid-September 2014. When available, the information for both AYP and API can be found on the California Department of Education DataQuest web page at <http://dq.cde.ca.gov/dataquest/>.

In other news, Idyllwild School was named a 2014 California Distinguished Elementary school. This designation is given to schools that demonstrate educational excellence for all students and progress in narrowing the achievement gap. A Diamond Valley Middle School 6th grader finished in 7th place out of 55 participants at the California Spelling be held in April 2014.

Hemet High School won the 2014 Riverside County Academic Decathlon in February and West Valley won second place. Both teams moved on to the 2014 state academic decathlon competition held in March in Sacramento.



Combined General Fund (Unrestricted and Restricted)

The General Fund is the chief operating fund of the district. It is used to account for the ordinary operating expenses of the district. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field of the account string that designate whether the resources used are restricted or unrestricted. Hemet Unified also identifies restricted projects or activities from unrestricted activities through the use of separate fund codes. Fund 03 identifies the unrestricted general fund and Fund 06 is used to account for revenues restricted in use by the funding source and related expenditures.

General Fund financial information, separated into both unrestricted and restricted categories, for the year ending June 30, 2014 can be found in the Summaries and Reports section and in the SACS forms in the final section of this report. Two major changes impacted the district's general fund in 2013-14. They were the implementation of the Local Control Funding Formula (LCFF) which changed how many categorical funding was accounted for, and the transfer of financial activities related to transportation contracts with other districts to Fund 63 Other Enterprise Fund.

For the 2013-14 budget year, total combined general fund revenues and other sources were \$176,640,867. Total combined general fund expenses and other uses were \$182,180,000. The ending balance for the combined general fund on June 30, 2014 was \$30,427,402, of which \$13.9 million was either legally restricted, reserved for economic uncertainty or reserved for cash, stores and pre-paid expenses. The remaining \$16.9 million was assigned as unrestricted carry over balances and other reserves.

Combined General Fund Revenue					
Revenue	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2013-14 Estimated Actuals ²	2013-14 Unaudited Actuals
Revenue Limit/LCFF	\$ 109,128,902	\$ 112,026,416	\$ 131,752,545	\$ 132,890,380	\$ 132,074,030
Federal	16,329,529	15,599,441	16,322,237	15,336,420	15,442,873
Other State	23,070,533	22,696,184	12,651,744	12,551,516	12,613,294
Local	26,239,305	25,049,726	27,382,535	13,922,219	15,007,892
Total Revenues	\$ 174,768,269	\$ 175,371,767	\$ 188,109,061	\$ 174,700,535	\$ 175,138,089
Other Sources/Transfers In	\$ 1,563,736	\$ 377,236	\$ 2,047,940	\$ 375,027	\$ 1,502,778
Total	\$ 176,332,005	\$ 175,749,003	\$ 190,157,001	\$ 175,075,562	\$ 176,640,867

Expenditures	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals
Certificated Salaries	\$ 76,926,803	\$ 80,674,333	\$ 83,816,856	\$ 81,124,452	\$ 81,622,054
Classified Salaries	31,355,909	33,984,584	35,656,985	30,142,903	30,646,286
Employee Benefits	33,879,273	36,731,017	37,490,021	32,719,295	32,785,017
Books/Supplies	8,627,322	9,608,414	11,868,945	9,302,446	9,107,703
Services/Oper Exp	17,449,068	17,299,414	20,748,907	18,062,814	18,104,957
Capital Outlay	837,059	145,713	2,789,601	749,639	1,267,611
Other Outgo/Indirect Costs	4,375,566	4,025,590	4,683,164	3,690,011	4,259,227
Total Expenditures	\$ 173,451,000	\$ 182,469,065	\$ 197,054,479	\$ 175,791,560	\$ 177,792,855
Other Uses/Transfers Out	\$ 2,376,174	\$ 68,531	\$ 195,623	\$ 4,484,288	\$ 4,387,145



UNRESTRICTED GENERAL FUND (03)

Changes from the Estimated Actuals Report approved on June 17, 2014

- Funded ADA, including County ADA decreased by 110.48
- Revenue limit funding decreased by \$816,350
- Federal, other state, and local revenues increased \$1,253,904
- Transfers In from Other Funds and Other Sources increased by \$1.1 million
- Expenditures increased by \$2.0 million
- Transfers Out to Other Funds decreased by \$97,143
- Contributions to restricted programs decreased \$154,263
- Ending fund balance decreased by an additional \$338,849

Revenue

Hemet Unified School District's total unrestricted general fund revenues are reported at \$139.6 million for 2013-14. This is \$76,612 more than was projected in the district's Estimated Actuals report presented in June 2014. The changes in each revenue category from June estimates are:

- Revenue limit funding increased by \$816,350 due to changes in how prior year ADA was calculated for LCFF funding purposes.
- Federal revenues increased by approximately \$59,687 for Forest Reserve funds.
- Other state revenues increased by \$44,379 for adjustments to projected lottery receipts.
- Local revenues increased by \$788,896 for grant and lease revenues for Hemet USD buses.

Local Control Funding Formula—Full Implementation

The CSR and CTE adjustments listed on the table below would apply to Hemet USD. The add-ons are unrestricted.

FACTORS	K-3	4-6	7-8	9-12
2013-14 Base Grants	\$6,952	\$7,056	\$7,266	\$8,419
Adjustment %	10.4% CSR			2.6% CTE
Adjustment Amount	\$723			\$219
Adjusted Base per ADA	\$7,675	\$7,056	\$7,266	\$8,638

Supplemental and concentration grants are calculated based on the percentage of total enrollment accounted for by unduplicated counts of English learners, free and reduced-price meal (FRPM) program eligible students, and foster youth. For Hemet USD, the 2013-14 unduplicated count percent was 81.64%

FACTORS	K-3	4-6	7-8	9-12
Adjusted Base per ADA	\$7,675	\$7,056	\$7,266	\$8,638
Supplemental grant based on 81.64%	\$1,253	\$1,152	\$1,186	\$1,410
Concentration Grant based on 81.64%	\$1,023	\$ 940	\$ 968	\$1,151



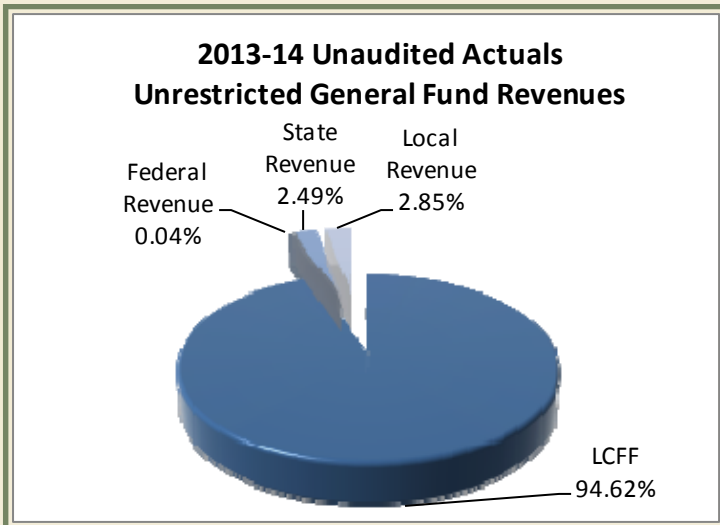
Local Control Funding Formula (LCFF)

LCFF revenues totaled \$132.0 million for the first year of the implementation of the new funding model and make up 94.62% of total unrestricted general fund revenues. The fully funded rates for LCFF are shown in the table on the previous page. The LCFF is in the first year of a seven year phase-in plan. Districts will receive 12.0% of the difference between fully implemented funding and 2012-13 funding levels. LCFF revenues are made up of local property taxes, Proposition 30 Education Protect Act receipts and state aid. Local property taxes make up \$23.0 million of the total LCFF allocation, Prop 30 revenues make up \$22.6 million and the remaining \$86.6 million is state aid. A \$151,955 reduction was applied to total LCFF revenues for prior year adjustments to revenue limit and in-lieu tax transfers to charter schools.

2013-14 LCFF Factors	Percent
LCFF Gap Percent	12.00%
Hemet USD Unduplicated Count % for Supplemental & Concentration Grants	81.64%
Revenue Increase over 2012-13	5.88%
Revenue Per ADA increase over 2012-13	8.12%

Federal Revenue

Federal funding amounted to \$59,687 or approximately 0.04% of total unrestricted general fund revenue. This is a reduction of almost \$800,000 from the prior year due to continued suspension of federal Medicare Administrative Activities (MAA) reimbursements.



Other State Revenue

Other state revenues in the unrestricted general fund totaled \$3.5 million for the year ending June 30, 2014 and contribute 2.49% of total unrestricted revenue. This is \$10.6 million less than what was recorded in this revenue category in 2012-13. The significant change from the prior year is related to implementation of LCFF and the elimination of the Tier III categorical grants. State revenues are primarily made up of lottery and Mandate Block Grant funds.

Local Revenue

Local revenues from transportation fees and grants, print shop sales, donations, interest earnings, facilities use and other miscellaneous local sources totaled just under \$4.0 million in 2013-14. Local revenue totals were down \$1.2 million from the prior year due mostly to the transfer of transportation field trip revenues from other districts being moved to Fund 63, Other Enterprise Fund. The district opened Fund 63 in late March 2014 to more appropriately account for the business-type activities of transportation outside the general fund.

Expenditures

Expenditures in the unrestricted general fund for the year ending June 30, 2014 totaled \$120.3 million. Unrestricted expenditures increased by \$10.2 million from the prior year. The growth in costs is related salary and benefit increases, added positions, as well as the transfer of Hemet USD transportation related expenses from the restricted general fund. Step and column salary increases also added to the growth in unrestricted general fund expenditures.

Salaries and Benefits

Salary and benefits, as a percentage of total general fund expenditures, decreased slightly to 85.29% when compared to the prior year. Unrestricted general fund certificated salaries totaled \$63.5 million, classified salaries totaled \$18.9 million and employee benefits totaled \$23.9 million. Salary and benefits costs increased overall by \$22.5 million compared to 2012-13. Cost increases are related to the elimination of five furlough days imposed on all employees during the recession, restoration of salary cuts that were imposed on



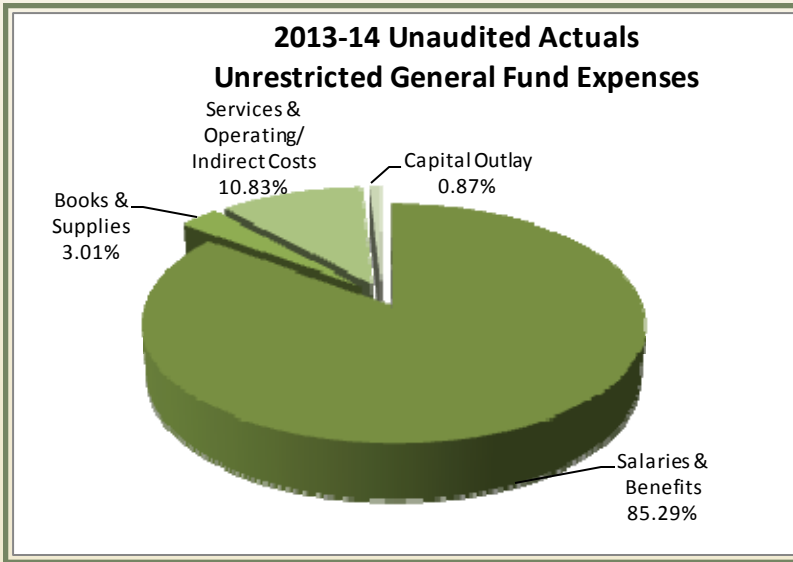
classified employees at the same time, as well as restoration of many positions that had not filled as cost savings measures. In addition to the pay increases employees saw a return to pre-recession pay levels, the district also negotiated a 4% salary increase for all classified and management employees as well as a \$1,500 increase to their health and welfare cap. Because the classified/management settlement was reached late in the year, the health and welfare cap increase was paid out as a one time bonus, impacting salary costs. The certificated bargaining unit, Hemet Teachers Association, failed to negotiate a settlement with the district prior to the close of the year and as a result there was no additional impact to salary and benefit costs for 2013-14 for this group of employees. .

Books and Supplies, Services and Operating Expenses, and Capital Outlay

The books and supplies expenditure category in the unrestricted general fund showed a nearly 60.0% increase from the prior year and totaled \$3.75 million. The transfer of Hemet USD related transportation costs

to the unrestricted general fund as part of the LCFF implementation was the primary cause of the increase. 2013-14 services and operating expenses amounted to \$10.5 million. Costs in this category are comprised of utilities, insurance, consultants, repairs, and travel. Services and operating expenses declined by \$1.5 million from 2012-13 again related to LCFF and the difference from credits to the transportation account for field trip charges.

Capital Outlay expenditures in the unrestricted general fund totaled \$1.1 million. Capital outlay expenditures were for equipment and vehicles for the Hemet USD transportation activities as well as for various school sites and district departments. Bus purchases are supported by either grants from South Coast Air Quality Management District (SCAQMD)



or with lease financing.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid to other schools, and indirect costs. Expenses charged to this category totaled \$646,608. As part of the LCFF implementation, the district now pays Riverside County Office of Education for students enrolled in county special education and community day programs. Previously the cost was covered by a direct transfer of revenue limit funding to the county office. Payments to the county office for the students is now accounted for in the Other Outgo category as tuition and totaled \$593,272.

Indirect costs, a negative expense or credit to the unrestricted general fund came to -\$2.0 million for the 2013-14 year. Indirect costs are charged to many restricted programs to off-set unrestricted general fund administrative expenses that cannot be directly charged to those programs. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and other outgo. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 6.23% for 2013-14. The rate for 2014-15 will be 5.40 % and 7.02% in 2015-16. The calculation for determining the 2015-16 rate can be found on Form ICR in the state supplemental forms section of this report.

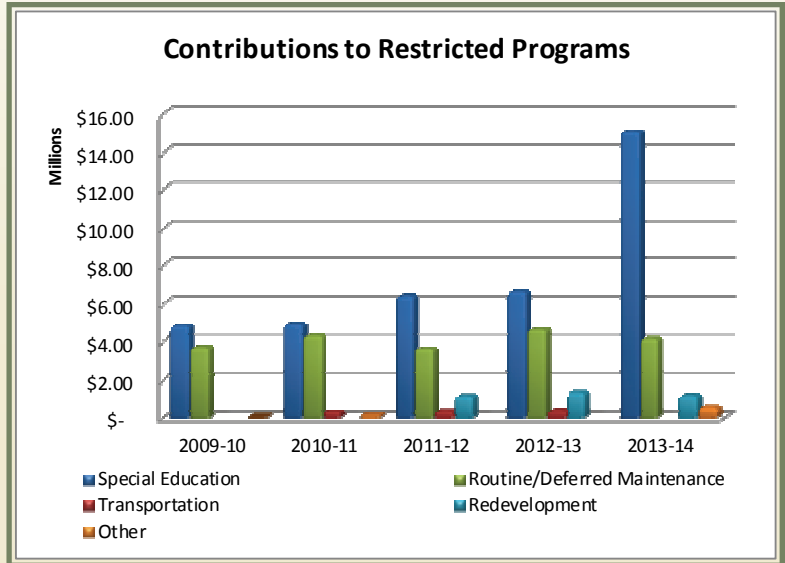
Other Financing Sources/Uses



The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. In 2013-14, transfers out to other funds from the unrestricted portion of the general fund totaled \$4.4 million. \$3.6 million was transferred to Fund 17 Special Reserve Fund as a holding account for a potential retroactive pay increase for HTA members for the 2013-14 year once a settlement with the group is reached. Another \$710,000 was transferred to Fund 14, the Deferred Maintenance Fund. This transfer was previously taken out of the routine maintenance account in the restricted general fund, but the LCFF transition now includes the deferred maintenance funding and the transfer is accounted for on the unrestricted side of the general fund. The remaining \$77,145 was transferred to Fund 12 Child Development Fund to support increased costs for this program that are not covered by state and federal funds.

\$1,125,635 was transferred into the general fund from the transportation enterprise fund, Fund 63. This was for contract revenue in excess of contract costs to cover shortfalls in transportation expenses for Hemet USD students. The contract revenue supports all Hemet USD transportation costs not covered by the LCFF add-on for transportation.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2013-14, \$21.1 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education, Routine Maintenance and the Redevelopment accounts. This is an increase of nearly 60% over prior year contributions. The contribution increase is also related to LCFF implementation. Prior to LCFF a revenue limit transfer was made to special education for revenue limit dollars related to special education ADA. The new funding formula makes it difficult to determine the exact amount of LCFF funding that is earned specifically by special education students, therefore the revenue limit transfer is eliminated and that level of prior funding is rolled into the contribution to special education. This change makes up about \$6.0 million of the increase in contributions. The rest is related to increased salary and benefit costs in the programs that are supported in part or in whole by contributions.



Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net decrease of \$5.1 million to the unrestricted general fund ending balance for the year ending June 30, 2014. This brings the unrestricted ending balance to \$25.9 million. \$9.1 million of the ending balance is set aside as a reserve for economic uncertainty. This reserve is set by the Governing Board and district policy at 5% of combined general fund expenses and transfers out. The remaining reserves are identified in the table on the following page.

Unrestricted General Fund	
Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 9,110,000
Stores / Revolving cash / Pre-paid expenses	302,906
Misc Site/Dept Carry Over Balances	2,897,439
Adult Education Carry Over	847,601
HTA H&W Holding Acct	898,811
2014-15 LCAP Initiatives	11,836,054
Total	\$ 25,892,811

As the state works to reduce deferrals, more cash is coming to districts in a timely manner and a larger percentage of the district's ending balance is now made up of cash. However, deferrals are still in place and nearly 13.0% or \$14.4 million of the LCFF apportionment payments were delayed until after the close of the 2013-14 budget year.



To cover cash shortfalls in 2013-14, the district borrowed \$4.47 million in TRANS in July 2013. This loan was repaid in February 2014. In addition, much of the revenue coming into the restricted general fund is paid on a reimbursement basis. As a result the restricted general fund maintains a negative cash balance throughout the year. As of June 30, 2014, the unrestricted general fund had a cash balance of \$8.9 million. \$2.0 of this cash was used to cover the cash shortfall in the restricted portion of the general fund. The combined general fund had a net cash balance of \$6.9 million, while showing a combined ending fund balance of \$30.4 million.



RESTRICTED GENERAL FUND (06)

Revenue

Revenues in the restricted general fund for 2013-14 total \$35.5 million of which \$15.4 is from federal sources, \$9.1 million from other state sources and \$11.0 million is from local revenue.

The level of federal revenues received in 2013-14 remains essentially unchanged from prior year amounts. A total of \$15.4 million was received for programs such as Title I, Title II, and other Title programs, Special Education federal local assistance funds and LEA Medi-Cal reimbursements.

The total amount received in the other state revenues category for the 2014 fiscal year was \$9.1 million. While many state categorical programs were rolled into the new funding formula, state revenues are approximately the same amount the district received in 2012-13. The \$4.2 million the district received in 2013-14 for one-time Common Core State Standards (CCSS) implementation off-set the loss of Economic Impact Aid (EIA), transportation and other state categorical funds. The district continues to receive state revenues for After School Education and Safety (ASES), Prop 20 lottery and special education programs which are funded outside of LCFF.

Local restricted revenues totaled \$11.0 million, a decrease of \$10.7 million decrease from the prior year. The decrease in revenues in this category is related to the transfer of transportation contract payments to Fund 63. The district receives restricted local revenues from redevelopment tax assessments for capital improvement debt payments and pass-through grants for Special Education and PreSchool programs. It also receives various local and private grants.

Expenditures

Expenditures for the restricted general fund totaled \$57.5 million for the 2013-14 year, which is approximately \$5.8 million less than was spent in 2012-13. Fiscal year 2013-14 saw a decrease in expenses because all transportation costs were either transferred to the unrestricted general fund or to Fund 63 Other Enterprise Fund. The loss of transportation costs were offset by increases in spending for salaries, benefits and common core implementation.

Salaries and benefit costs in restricted programs totaled \$38.7 million. Books and supplies expenses totaled \$5.4 million and costs in the services and operating expenses category totaled \$7.6 million. Services and operating expenses include payments to tutoring services for the Title I supplemental education services (SES) requirement, as well as consultants, speech therapists and other assistive services for special education students. The district paid \$178,566 for capital equipment from restricted funds, the majority of which was for maintenance vehicles, fencing projects and building improvements.

Costs accounted for in the Other Outgo category totaled \$4.2 million. These expenditures were for debt payments for Certificates of Participation (COPs) paid from redevelopment funds. There were also some debt payments for financed equipment and vehicles paid from maintenance accounts. In addition, \$2.0 million was recorded for the transfer of indirect costs to the unrestricted general fund.

Components of Restricted General Fund	
Ending Balance	
Medi-Cal LEA (5640)	\$ -0-
Lottery—Restricted/Prop 20 (6300)	530,775
Spec Ed Low Incidence Equipment (6501)	147,343
Spec Ed Mental Health Services (6512)	1,411,494
Common Core State Standards (CCSS)	2,444,978
Total	\$ 4,534,590

Other Financing Sources/Uses/Contributions

Both expenses and revenues are reported in this category on the district's financial reports. Revenues are in the form of transfers in from other funds, lease proceeds and contributions to restricted resources. Expenses are reported as other uses and are usually in the form of transfers out to other funds.

Transfers in totaled \$377,143 and came from the Charter School Special Revenue Fund 09. Charter special education revenues are



transferred to the district's restricted general fund to cover the cost of serving charter students with special needs. This transfer is authorized annually through the Memorandums of Understanding with the district's two charter schools.

There were no transfers out or revenues from other sources reported for 2013-14. Previously, the deferred maintenance contribution was reported as a transfer out and paid from the routine maintenance account in the restricted general fund. Now, with LCFF, that transfer is made from the unrestricted general fund.

As mentioned earlier in this report, \$21.1 million was recorded as a contribution from the unrestricted general fund for special education, routine maintenance and redevelopment. Of the \$21.1 million contributed, \$15.1 million went to support special education.

Contributions to Routine Restricted Maintenance (RRM) totaled \$4.2 million. The contribution to RRM combined with the transfer to Fund 14 Deferred maintenance was equivalent to 2.68% of total general fund expenditures. The requirement to fund deferred and routine maintenance at a level equivalent to 3% of total general fund expenditures has been temporarily lifted by the state in order to help districts deal with budget cuts. This relief expires on June 30, 2015.

The district's Certificates of Participation (COP)s debt payments are made from the Redevelopment account in the restricted general fund. Prior to 2011-12, redevelopment revenues from the City of Hemet Redevelopment Agency (RDA) had been sufficient to cover all COPS debt payments. However, declines in local assessed property valuations have caused payments from the RDA to fall to a level where they were no longer adequate to cover COPS debt payments. Prior to 2008-09, the district was able to build reserves in its redevelopment account. However, the fall in RDA receipts caused the district to begin using those reserves to make the annual COPS payments. The reserves were fully depleted in early in 2011-12. For 2013-14, the district added \$1.2 million from the unrestricted general fund to cover its annual COPS payments for which RDA revenues were insufficient. This is down slightly from the \$1.4 million required in 2012-13.

Fund Balance and Cash

The restricted general fund's ending balance decreased by \$457,052, ending the year at \$4.5 million. The ending balance in the restricted general fund is legally restricted and can only be used for the purposes intended by the funding agency.

Because many categorical programs are funded on a reimbursement basis, the cash balance on June 30th was a negative \$2.0 million. Cash shortfalls in the restricted general fund were covered by unrestricted general fund cash reserves.



CHARTER SCHOOL SPECIAL REVENUE FUND (09)

The district operates two dependent charters schools, the College Prep High School (CPHS) serving grades 9-12 students and the Western Center Academy (WCA) which served middle school students in 2013-14. This was the first year of operation for CPHS. Western Center has been open since August 2010.

Expenses and revenues for Hemet Unified charter schools are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. The Local Control Funding Formula also applies to charters schools and replaces the Charter School General Purpose and Categorical Block Grants. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring districts. LCFF rules state charters with higher percentages of low income, English learner and foster youth than their sponsoring district, must calculate their supplemental and concentration grants using their sponsoring district's percentage of those students. Both Hemet USD's charter schools have lower percentages of the targeted student groups.

Enrollment and ADA

Official CALPADS data for October 2013 shows a combined enrollment of 576 at the district's two charter schools. The number of students attending district charter schools grew by 3.0% over the prior year, with all growth attributed to increased enrollment at WCA.

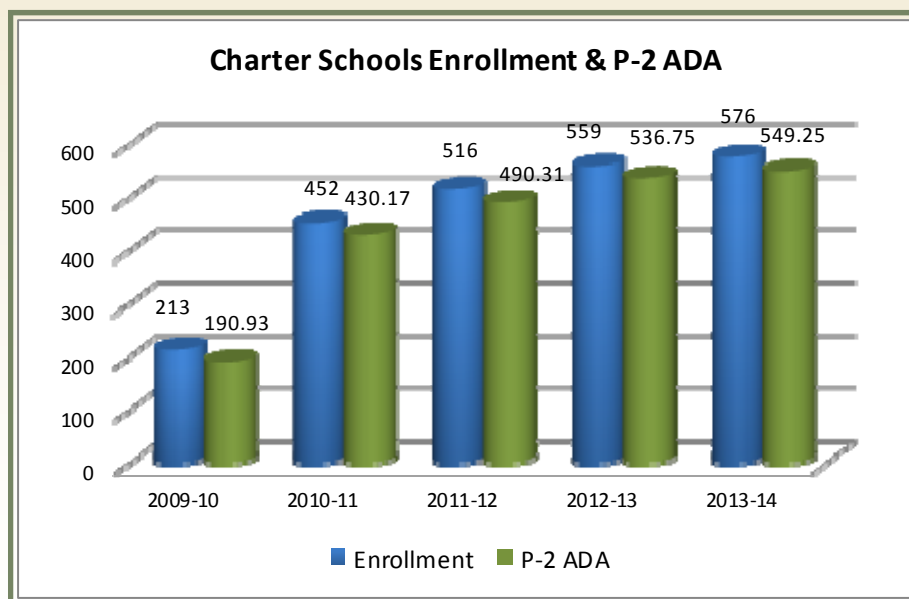
LCFF calculations are based on charter school P-2 ADA which was reported at 549.25. College Prep's percentage of low income, English learner and foster youth students used to calculate its supplemental and block grants was 70.62%. Western Center's percentage of targeted students was 26.18%. Because WCA's targeted student population was below 55%, it did not qualify for supplemental grant funding. Because of WCA's low targeted student population, it will not see significant funding level increases under the new funding model.

Revenues and Other Sources

Charter revenues and Other Sources for 2013-14 totaled \$4.4 million which is essentially unchanged from 2012-13 funding levels. \$3.4 million was received from LCFF sources. Charters schools received no federal funds in 2013-14. There was \$0.5 million recorded in the other state revenue category for lottery receipts for both schools. A state facilities grant for just under \$300,000 was also awarded to WCA to cover a portion of its building lease costs. WCA also received approximately \$75,000 for CCSS and \$51,000 for a Prop 39 Energy grant. CPHS did not qualify for either of these grants because they were based on 2012-13 ADA and CPHS was not in operation in that year. Just under \$440,000 came in as local revenue for Special Education, donations, and interest earnings for WCA and CPHS. \$500 was reported as a transfer in from other funds for a board award to a WCA administrator.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 were \$4.3 million. College Prep expenses totaled \$1.4 million and the WCA spent \$2.9 million. Included in total charter school expenses is a transfer out of \$377,143 in special education revenues to the district's restricted general fund special education accounts to cover the cost of serving charter special education students per the Memorandum of Understanding



(MOU) between both charters and Hemet Unified. The (MOUs) also outline charges to the charters for services funded by district general fund revenues, such as financial and attendance reporting, as well as human resources, pupil services, and technology support.

Fund Balance and Cash

The beginning fund balance for Fund 09 was \$1,272,161. Western Center's portion of the beginning balance was \$1,120,008. Because this was the first year of operation for CPHS, it brought no beginning balance into the charter fund account. However, it did assume the unspent funds from the Hemet Academy for Applied Academics and Technology that closed officially on June 30, 2013. The balance transferred from HAAAT to CPHS amounted to \$152,153. Total fund revenues exceeded expenses by \$149,492 at year end. The fund balance for both schools combined for the year ending June 30, 2014 was \$1.4 million of which \$1,343,146 belonged to WCA and \$78,507 was for CPHS.

Charter school funds are subject to the same deferrals as all other K-12 districts. The reduction in deferrals has had a positive effect on the charter schools' cash balances. CPHS ended the 2013-14 school year with cash on hand of \$25,725. All loans that had been made during the year for cash flow purposes had been repaid by June 30th. WCA's cash balance as of June 30th was \$1,045,276. No cash loans were required by WCA during the 2013-14 year.

The Future of College Prep High School

As part of the 2014-15 budget planning process, a decision was made to merge College Prep with the Hemet USD's Helen Hunt Jackson school which serves high school students under an independent study model. Changes will be made for HHJ to also offer seat-based and blended instructional settings. College Prep will be phased out. Existing students enrolled in the school will be permitted to complete their high school course of study through graduation, however; no new 9th grader students will be enrolled beginning with the 2014-15 school year.

Charter School Fund Ending Balance	
College Prep	\$ 78,507
Western Center Academy	1,343,146
Fund 09 Total	\$ 1,421,653

College Prep HS Ending Balance	
College Prep LCFF	\$ 47,774
Donations	3,104
Unrestricted Lottery	5,751
Restricted Lottery	21,878
Total CPHS Ending Balance	\$ 78,507

Western Center Academy Ending Balance	
Western Center LCFF	\$ 1,142,021
Donations	41,372
Unrestricted Lottery	52,179
Prop 39 Energy Act	51,125
Restricted Lottery	24,861
Common Core	31,588
Total WCA Ending Balance	\$ 1,343,146



OTHER DISTRICT FUNDS

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's special revenue funds are listed below:

Adult Education Fund 11: is used to account separately for federal, state and local revenues for the Adult Education Program. State revenues for adult education programs fell under the flexibility provisions enacted with the 2008-09 state budget, the revenue related to these programs is received in the district's general fund. Prior to the end of the 2012-13 year, Hemet USD continued to report all Adult Ed related financial transactions in Fund 11 and to commit ending balances in Fund 11 for Adult Education activities. With the enactment of the state's 2013-14 budget, Adult Education is slated to fall under the management of consortiums operated by Community Colleges. In preparation for this transition Hemet USD moved all financial activity related to its Adult Education programs to the Unrestricted General Fund. Fund 11 financial reports are presented for 2013-14 to report a single \$100 transaction recorded to move cash from a Bank of Hemet account to the general fund. The transaction is shown in the Services and Operating Expenses expenditure category along with a transfer in from Fund 03.

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the State PreSchool program, Family Literacy, Child Care Food Program and a reserve account in Fund 12. In 2013-14, Fund 12 expenses totaled \$1,575,299, revenues were \$1,470,030. A transfer in of revenue from the Unrestricted General Fund in the amount of \$76,545 was necessary to cover expenses that exceeded available revenue for the PreSchool program. The ending fund balance in Fund 12 as of June 30, 2014 was \$76.26. Fund 12 had a cash shortfall at year-end and a temporary loan in the amount of \$200,000 was made to Fund 12 from the general fund to cover expenses. The loan will be repaid in the next fiscal year.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue recorded in Fund 13 for 2013-14 was \$11,542,385 and expenses amounted to \$10,954,497. The ending balance in Fund 13 was increased by \$587,888 bringing the final ending balance as of June 30, 2014 to \$5,766,195. According to federal regulations of the NSLP, the Cafeteria Fund is not permitted to carry reserves that are in excess of three months of expenses, unless an approved spending plan is in place. Hemet USD's balance exceeds that requirement and a spending plan is being developed.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). Deferred Maintenance was included in the group of categorical programs that were rolled into the Local Control Funding Formula. Under the LCFF, there is no longer a state funding source identified specifically for deferred maintenance projects. The amount designated for deferred maintenance is at the discretion of each individual district. Hemet USD allocated \$710,000 of LCFF funding for deferred maintenance in 2013.14. Aside from interest, this was the only revenue deposited into the fund for the 2013-14 budget year. Deferred maintenance expenditures totaled \$1,689,042. The ending balance in Fund 14 was reduced to \$846,933 as of June 30, 2014 and is designated as committed.

Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. The district added \$3.6 million to this fund at the end of the



2013-14 year. The funds are set aside as reserves to fund a potential salary and benefit increase for Hemet Teachers Association members that would be retroactively applied to the members' 2013-14 pay. The accumulation of a small amount of interest in this fund brought its year-end balance to \$3,600,034.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This is a new fund the district opened in 2012-13. A total of \$1.5 million was transferred into the account in 2012-13. Interest earned during the 2013-14 year amounted to just under \$4,000. No other deposits were made to the fund. The balance in Fund 20 for the year ending June 30, 2014 was \$1,503,919.

Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

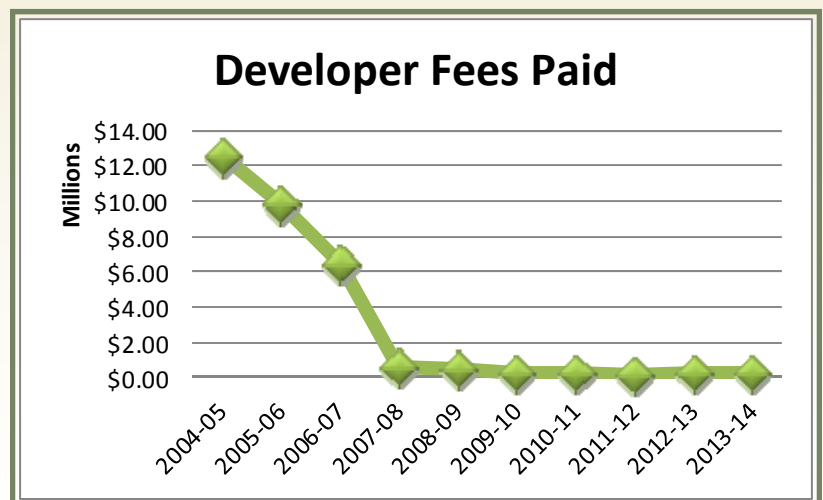
Building Fund 21 (General Obligation Bonds): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. As of June 30, 2014, \$100 million of the \$149 million in Measure T bonds authorized in the 2006 election had been issued. Another \$25 million was issued in July 2011 through the federal Quality School Construction Bonds program in the form of Bond Anticipation Notes (BANs). In a November 2012 election, voters re-authorized the \$49 million in unissued Measure T bonds under Measure U.

There was a beginning balance of \$27.3 million in Fund 21 at the start of the year. Revenue in the form of interest earnings in the Building Fund for 2013-14 totaled \$74,156. Expenditures for projects, including renovations at Acacia Middle School totaled \$14.6 million. The ending balance in the Building Fund on June 30, 2014 was \$12,764,070.

Capital Facilities Fund 25: is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund have dropped dramatically from their peak in 2004-05 when fees collected reached \$12.6 million. Fee collections reached a low in 2011-12 when just \$111,289 in fees were recorded. For 2013-14, developer fees payments totaled \$240,429, slightly less than the amount received in the prior year. Interest earnings along with other miscellaneous receipts brought the total revenue reported in Fund 25 for the 2013-14 year to \$254,357. Expenses in this account totaled \$925,162. The fund ended the year with a balance of \$2,683,661.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. There were no transactions reported in this fund for the 2013-14 year.

Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$178 in interest in 2013-14. In addition to interest earnings, \$244,208 in unspent revenue received for Hemet USD's Prop 39 Energy Act planning



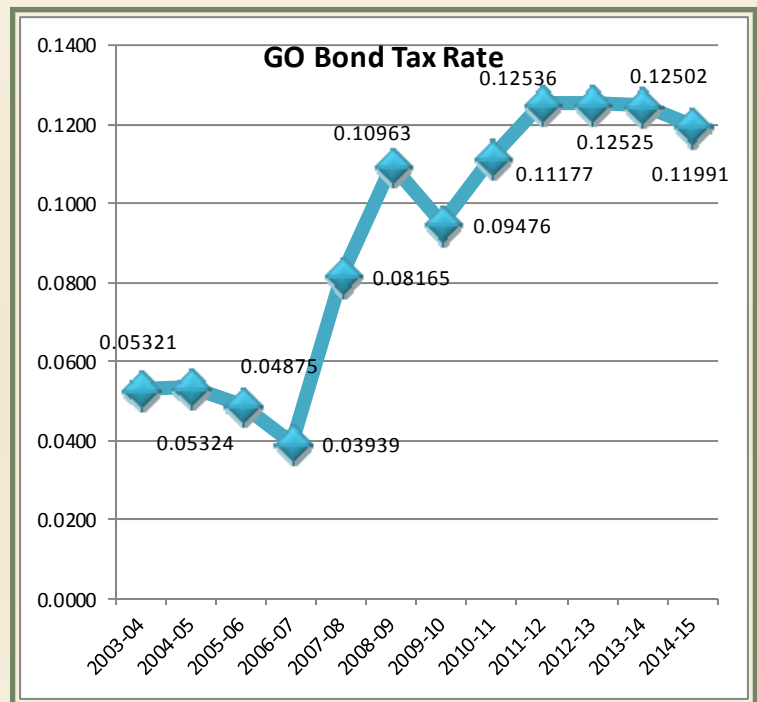
funds are accounted for in Fund 40. As plans are solidified for the use of the Prop 39 money, the revenue will be transferred back to the General Fund for expenditure. Other financing sources totaled \$1,247,000 and were subsidy payments from the federal government for debt payments on the district's 2010 Quality School Construction Bonds (QSCB). A corresponding \$1,247,000 is reported in the Other Outgo expenditure category and represents the debt payments on the QSCB. Because the subsidy for the QSCB has been impacted by federal budget cuts, the subsidy does not cover all the debt payment expense. An additional \$96,750 in QSCB debt payments were paid in Fund 51 and covered by tax assessments on property owners. The ending balance in Fund 40 as of June 30, 2014 was \$277,814. Also included in the ending fund balance is \$8,090.87 which are funds collected by the J. Wiens PTA plus interest and held for construction of a shade structure at the school. The remaining balance is a deposit made by Latham Group in 2006 for potential purchase of district property. That agreement has expired and the funds can be used by the district for any purpose.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 are also processed through this fund. In addition, a small amount of the district's QSCB payment is now paid from Fund 51 revenues. The federal subsidy for the QSCB was impacted by the federal sequestration cuts and the shortfall will be covered by ad valorem taxes.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2013-14 totaled \$10.7 million. Bond principal and interest payments were \$10.25 million. The balance in Fund 51 at the close of the 2013-14 fiscal year grew by \$481,519. The ending balance as of June 30, 2014 in Fund 51 was \$9,561,971. The rate set for tax collections for 2013-14 was 0.12502. The rate for 2014-15 will drop slightly to 0.11991.



Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds, Funds 67 and 68, are used to account for transactions in the self-insurance accounts. Fund 67 is used to report the district's self-insured worker's compensation and prescription plan transactions. Fund 68 OPEB, which was established in 2011-12, is now used to report pay-as-you go Other Post Employment Benefits (OPEB) separate from other self-funded plans. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

Other Enterprise Fund 63: is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:



1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is recorded.

The district moved all revenue and expenditures related to transportation services provided under contracts with other LEA's late in the 2013-14 year. Revenues for transportation contracts recorded in Fund 63 totaled \$13.9 million. Expenses amounted to \$11.25 million. A transfer of \$1.125 million was made back to the general fund to cover funding shortfalls for transportation services provided for Hemet USD students. The fund had an ending balance of \$1.5 million at year end. Because many contracts are paid in arrears on a quarterly basis, a cash balance needs to be maintained to cover costs until payments are made. The cash balance in this fund at year-end was \$53,934.



Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's worker's compensation for all employees.

Until the end of the 2012-13 year, the HTA Foundation held an account in Fund 67 that was treated as a trust fund under the direction of a five member board. When HTA discontinued its self-insurance program, the district began to transition HTA health insurance financial activity to the general fund. This process was completed as of June 30, 2013.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2013-14 totaled \$2,600,287 and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$1,666,310 as of June 30, 2014, are charged to this account. Off-setting expenses is a credit of \$1,533,531 to account for changes in the Incurred by Not Reported (INBR) liability at year end. The worker's compensation ending balance for the 2013-14 year was \$7,102,631. In addition to the fund balance, another \$4.1 million is set up as a payable for the required IBNR claims reserve per the Worker's Compensation actuarial study dated May 2014 conducted by Bay Actuarial. The cash balance in this account at year-end was \$11.2 million.

Self Insurance Fund 68– OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$1.5 million in Fund 20. The reserve is applied to the district's total OPEB liability of \$38.2 million as reported in an actuarial study dated July 1, 2012. The district's annual required contribution (ARC) is assumed to be \$4.2 million. By funding its OPEB obligations on the pay-as-you-go method, the district is underfunding the future liability by approximately \$3.9 million annually.

Expenses in Fund 68 for 2013-14 totaled \$632,367. Interest earnings and district contributions totaled \$755,220. The ending balance in this account on June 30, 2014 was \$223,533.



Combined Self Insurance Funds 67 & 68– Total 2013-14 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$3,355,507. Expenses and transfers out totaled \$765,146 net of the IBNR credit of \$1.5 million. Excluding the IBNR credit, actual expenses were \$2,298,677. The ending balance for the two funds combined \$7,326,164. After accounting for IBNR reserves, the cash balance attributed to the fund was \$11,335,366 on June 30, 2014.



Appendix - Tables

General Fund Summaries	A -1
Other District Funds.....	A-5
FCMAT LCFF Calculation	A-7



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**Unrestricted General Fund Summary
2013-14 Unaudited Actuals**

	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2013-14 Estimated Actuals (June)	2013-14 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 103,485,700	\$ 106,235,797	\$ 125,961,926	\$ 132,890,380	\$ 132,074,030
Federal Revenue	848,730	504,601	-	-	59,687
State Revenue	14,084,015	13,458,193	3,302,241	3,434,401	3,478,780
Local Revenue	5,520,960	2,604,992	4,080,771	3,182,665	3,971,561
Total Revenues	\$ 123,939,405	\$ 122,803,583	\$ 133,344,938	\$ 139,507,446	\$ 139,584,058
Expenditures					
Certificated Salaries	60,268,247	62,771,950	65,251,476	63,365,551	63,540,048
Classified Salaries	14,281,033	15,122,595	16,096,269	18,471,907	18,856,911
Employee Benefits	23,273,632	25,098,355	24,991,846	23,840,771	23,929,154
Books and Supplies	2,361,660	2,816,276	3,332,349	3,750,053	3,750,018
Services & Operating Exp	12,094,156	11,475,724	13,413,133	10,669,460	10,522,880
Capital Outlay	309,911	83,000	449,414	589,783	1,089,045
Indirect Costs/Debt Srvc	(2,458,942)	(2,733,754)	(2,829,815)	(1,882,165)	(1,413,571)
	\$ -				
Total Expenditures	\$ 110,129,697	\$ 114,634,146	\$ 120,704,672	\$ 118,805,360	\$ 120,274,485
Excess (Deficiency)	\$ 13,809,708	\$ 8,169,437	\$ 12,640,266	\$ 20,702,086	\$ 19,309,573
Other Financing Sources (Uses)					
Transfers In/Other Sources	775,643	-	195,623	-	1,125,635
Transfers Out/Other Uses	1,506,173	-	-	4,484,288	4,387,145
Contributions	(13,232,618)	(14,139,497)	(18,702,189)	(20,975,882)	(21,130,144)
Total Other Sources (Uses)	\$ (13,963,148)	\$ (14,139,497)	\$ (18,506,566)	\$ (25,460,170)	\$ (24,391,654)
Net Increase (Decrease)	\$ (153,440)	\$ (5,970,060)	\$ (5,866,300)	\$ (4,758,084)	\$ (5,082,081)
Beginning Fund Balance	\$ 31,128,332	\$ 29,739,081	\$ 30,974,892	\$ 30,974,892	\$ 30,974,892
Ending Fund Balance	\$ 30,974,892	\$ 23,769,021	\$ 25,108,592	\$ 26,216,808	\$ 25,892,811
Stores	276,360	255,594	255,594	255,594	271,905
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	8,800,000	9,150,000	9,900,000	9,015,000	9,110,000
Assigned/Restricted Balances	21,873,532	14,338,427	14,927,998	16,921,214	16,485,906
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2013-14 Unaudited Actuals**

	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2013-14 Estimated Actuals (June)	2013-14 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 5,643,202	\$ 5,790,619	\$ 5,790,619	\$ -	\$ -
Federal Revenue	15,480,799	15,094,840	16,322,237	15,336,420	15,383,186
State Revenue	8,986,518	9,237,991	9,349,503	9,117,115	9,134,515
Local Revenue	20,718,344	22,444,734	23,301,764	10,739,554	11,036,330
Total Revenues	\$ 50,828,863	\$ 52,568,184	\$ 54,764,123	\$ 35,193,089	\$ 35,554,031
Expenditures					
Certificated Salaries	16,658,553	17,902,383	18,565,380	17,758,901	18,082,006
Classified Salaries	17,074,876	18,861,989	19,560,716	11,670,996	11,789,375
Employee Benefits	10,605,641	11,632,662	12,498,175	8,878,524	8,855,863
Books and Supplies	6,265,663	6,792,138	8,536,596	5,552,393	5,357,685
Services & Operating Exp	5,354,912	5,823,690	7,335,774	7,393,354	7,582,077
Capital Outlay	527,148	62,713	2,340,187	159,856	178,566
Indirect Costs/Debt Srvc	6,834,508	6,759,344	7,512,979	5,572,176	5,672,798
Total Expenditures	\$ 63,321,301	\$ 67,834,919	\$ 76,349,807	\$ 56,986,200	\$ 57,518,370
Excess (Deficiency)	\$ (12,492,438)	\$ (15,266,735)	\$ (21,585,684)	\$ (21,793,111)	\$ (21,964,339)
Other Financing Sources (Uses)					
Transfers In/Other Sources	788,092	377,236	2,047,940	375,027	377,143
Transfers Out/Other Uses	870,000	68,531	-	-	-
Contributions	13,232,618	14,139,497	18,702,189	20,975,882	21,130,145
Total Other Sources (Uses)	\$ 13,150,710	\$ 14,448,202	\$ 20,750,129	\$ 21,350,909	\$ 21,507,288
Net Increase (Decrease)	\$ 658,272	\$ (818,533)	\$ (835,555)	\$ (442,202)	\$ (457,051)
Beginning Fund Balance	\$ 4,333,372	\$ 4,978,054	\$ 4,991,644	\$ 4,991,644	\$ 4,991,642
Ending Fund Balance	\$ 4,991,644	\$ 4,159,521	\$ 4,156,089	\$ 4,549,442	\$ 4,534,591
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Restricted Balances	4,991,642	4,159,521	4,156,089	4,549,442	4,534,591
Unassigned/Unappropriated	\$ 2	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2013-14 Unaudited Actuals**

	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 Second Interim	2013-14 Estimated Actuals (June)	2013-14 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 109,128,902	\$ 112,026,416	\$ 131,752,545	\$ 132,890,380	\$ 132,074,030
Federal Revenue	16,329,529	15,599,441	16,322,237	15,336,420	15,442,873
State Revenue	23,070,533	22,696,184	12,651,744	12,551,516	12,613,295
Local Revenue	26,239,304	25,049,726	27,382,535	13,922,219	15,007,891
Total Revenues	\$ 174,768,268	\$ 175,371,767	\$ 188,109,061	\$ 174,700,535	\$ 175,138,089
Expenditures					
Certificated Salaries	\$ 76,926,800	\$ 80,674,333	\$ 83,816,856	\$ 81,124,452	\$ 81,622,054
Classified Salaries	31,355,909	33,984,584	35,656,985	30,142,903	30,646,286
Employee Benefits	33,879,273	36,731,017	37,490,021	32,719,295	32,785,017
Books and Supplies	8,627,323	9,608,414	11,868,945	9,302,446	9,107,703
Services & Operating Exp	17,449,068	17,299,414	20,748,907	18,062,814	18,104,957
Capital Outlay	837,059	145,713	2,789,601	749,639	1,267,611
Indirect Costs/Debt Srvc	4,375,566	4,025,590	4,683,164	3,690,011	4,259,227
Total Expenditures	\$ 173,450,998	\$ 182,469,065	\$ 197,054,479	\$ 175,791,560	\$ 177,792,855
Excess (Deficiency)	\$ 1,317,270	\$ (7,097,298)	\$ (8,945,418)	\$ (1,091,025)	\$ (2,654,766)
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 1,563,735	\$ 377,236	\$ 2,243,563	\$ 375,027	\$ 1,502,778
Transfers Out/Other Uses	2,376,173	68,531	-	4,484,288	4,387,145
Contributions	-	-	-	-	1
Total Other Sources (Uses)	\$ (812,438)	\$ 308,705	\$ 2,243,563	\$ (4,109,261)	\$ (2,884,366)
Net Increase (Decrease)	\$ 504,832	\$ (6,788,593)	\$ (6,701,855)	\$ (5,200,286)	\$ (5,539,132)
Beginning Fund Balance	\$ 35,461,704	\$ 34,717,135	\$ 35,966,536	\$ 35,966,536	\$ 35,966,534
Ending Fund Balance	\$ 35,966,536	\$ 27,928,542	\$ 29,264,681	\$ 30,766,250	\$ 30,427,402
Stores	\$ 276,360	\$ 255,594	\$ 255,594	\$ 255,594	\$ 271,905
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-
3% Reserve	8,800,000	9,150,000	9,900,000	9,015,000	9,110,000
Designated/Restricted Balances	26,865,174	18,497,948	19,084,087	21,470,656	21,020,497
Available for Board Designation	\$ 2	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2013-14 Unaudited Actuals**

	Unrestricted	Restricted	Combined
Revenues			
Revenue Limit Sources	\$ 132,074,030	\$ -	\$ 132,074,030
Federal Revenue	59,687	15,383,186	15,442,873
State Revenue	3,478,780	9,134,515	12,613,295
Local Revenue	3,971,561	11,036,330	15,007,891
Total Revenues	\$ 139,584,058	\$ 35,554,031	\$ 175,138,089
Expenditures			
Certificated Salaries	\$ 63,540,048	\$ 18,082,006	\$ 81,622,054
Classified Salaries	18,856,911	11,789,375	30,646,286
Employee Benefits	23,929,154	8,855,863	32,785,017
Books and Supplies	3,750,018	5,357,685	9,107,703
Services & Operating Exp	10,522,880	7,582,077	18,104,957
Capital Outlay	1,089,045	178,566	1,267,611
Indirect Costs/Debt Srvc	(1,413,571)	5,672,798	4,259,227
Total Expenditures	\$ 120,274,485	\$ 57,518,370	\$ 177,792,855
Excess (Deficiency)	\$ 19,309,573	\$ (21,964,339)	\$ (2,654,766)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 1,125,635	\$ 377,143	\$ 1,502,778
Transfers Out/Other Uses	4,387,145	-	4,387,145
Contributions	(21,130,144)	21,130,145	1
Total Other Sources (Uses)	\$ (24,391,654)	\$ 21,507,288	\$ (2,884,366)
Net Increase (Decrease)	\$ (5,082,081)	\$ (457,051)	\$ (5,539,132)
Beginning Fund Balance	\$ 30,974,892	\$ 4,991,642	\$ 35,966,534
Ending Fund Balance	\$ 25,892,811	\$ 4,534,591	\$ 30,427,402
Stores	\$ 271,905	\$ -	\$ 271,905
Revolving Cash	25,000	-	25,000
PrePaid Expenses	-	-	-
5% Reserve	9,110,000	-	9,110,000
	16,485,906	-	16,485,906
Assigned	-	4,534,591	4,534,591
Available for Board Designation	\$ -	\$ -	\$ -

**2013-14 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve Non Cap Outlay Fund 17	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
Revenues:									
Revenue Limit Sources	\$ 132,074,029.87	\$ 3,447,438.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,521,467.87
Federal Revenues	15,442,873.05	-	-	185,612.10	9,680,097.83	-	-	-	25,308,582.98
Other State Revenues	12,613,294.48	542,419.90	-	1,239,915.63	782,970.70	-	-	-	15,178,600.71
Other Local Revenues	15,007,891.80	439,705.26	-	44,502.16	1,079,316.46	3,240.72	34.47	3,918.78	16,574,690.87
Total Revenues	\$ 175,138,089.20	\$ 4,429,563.16	\$ -	\$ 1,470,029.89	\$ 11,542,384.99	\$ 3,240.72	\$ 34.47	\$ 3,918.78	\$ 192,583,342.43
Expenditures:									
Certificated Salaries	\$ 81,622,054.39	\$ 1,900,654.47	\$ -	\$ 408,425.83	\$ -	\$ -	\$ -	\$ -	\$ 83,931,134.69
Classified Salaries	30,646,286.47	307,364.41	-	525,478.84	4,003,357.63	-	-	-	35,482,487.35
Employee Benefits	32,785,017.15	517,689.63	-	308,636.14	1,559,019.73	-	-	-	35,170,362.65
Books and Supplies	9,107,702.65	290,884.16	-	25,615.63	3,958,727.48	235,305.22	-	-	13,618,235.14
Services, Other Operating Expenses	18,104,957.43	886,835.31	100.00	226,383.75	624,540.37	738,787.06	-	-	20,581,603.92
Capital Outlay	1,267,611.27	-	-	-	270,110.83	714,949.70	-	-	2,252,671.80
Other Outgo	4,878,725.24	-	-	-	-	-	-	-	4,878,725.24
Indirect and Support Costs	(619,499.26)	-	-	80,758.72	538,740.54	-	-	-	-
Total Expenditures	\$ 177,792,855.34	\$ 3,903,427.98	\$ 100.00	\$ 1,575,298.91	\$ 10,954,496.58	\$ 1,689,041.98	\$ -	\$ -	\$ 195,915,220.79
Excess (Deficiency)	\$ (2,654,766.14)	\$ 526,135.18	\$ (100.00)	\$ (105,269.02)	\$ 587,888.41	\$ (1,685,801.26)	\$ 34.47	\$ 3,918.78	\$ (3,331,878.36)
Other Financing Sources/Uses									
Interfund Transfers In	\$ 1,502,778.00	\$ 500.00	\$ 100.00	\$ 76,545.00		\$ 710,000.00	\$ 3,600,000.00	\$ -	\$ 5,889,923.00
Interfund Transfers Out	4,387,145.00	377,143.00	-	-	-	-	-	-	4,764,288.00
Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (2,884,367.00)	\$ (376,643.00)	\$ 100.00	\$ 76,545.00	\$ -	\$ 710,000.00	\$ 3,600,000.00	\$ -	\$ 1,125,635.00
Net Increase (Decrease)	\$ (5,539,133.14)	\$ 149,492.18	\$ -	\$ (28,724.02)	\$ 587,888.41	\$ (975,801.26)	\$ 3,600,034.47	\$ 3,918.78	\$ (2,206,243.36)
Beginning Fund Balance	\$ 35,966,534.66	\$ 1,272,160.91	\$ -	\$ 28,800.28	\$ 5,178,306.15	\$ 1,822,734.33	\$ -	\$ 1,500,000.00	\$ 44,268,536.33
Ending Fund Balance	\$ 30,427,401.52	\$ 1,421,653.09	\$ -	\$ 76.26	\$ 5,766,194.56	\$ 846,933.07	\$ 3,600,034.47	\$ 1,503,918.78	\$ 42,062,292.97

**2013-14 Unaudited Actuals
All Funds Summary**

	Building Fund Bond Measures Fund 21	Capital Facilities Fund 25	Spec Reserve Capital Outlay Fund 40	Bond Redemption Fund 51	Other Enterprise Fund 63	Self Insurance Fund 67	Funds 21 - 67 Sub Total	All District Funds Total
Revenues:								
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,521,467.87
Federal Revenues							-	25,308,582.98
Other State Revenues			244,208.40	191,627.51			435,835.91	15,614,436.62
Other Local Revenues	74,155.82	254,356.81	178.41	10,546,128.69	13,857,426.32	3,355,507.38	28,091,672.21	44,666,363.08
Total Revenues	\$ 74,155.82	\$ 254,356.81	\$ 244,386.81	\$ 10,737,756.20	\$ 13,857,426.32	\$ 3,355,507.38	\$ 28,527,508.12	\$ 221,110,850.55
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,931,134.69
Classified Salaries	292.56				6,267,710.39		6,268,002.95	41,750,490.30
Employee Benefits	62.64				1,899,446.41		1,899,509.05	37,069,871.70
Books and Supplies	52,619.89	14,507.91			2,145,443.54	4,389.22	2,216,960.56	15,835,195.70
Services, Other Operating Expenses	36,538.65	43,202.08			943,734.43	760,757.11	1,784,232.27	22,365,836.19
Capital Outlay	14,544,463.00	867,451.87					15,411,914.87	17,664,586.67
Other Outgo			1,247,000.00	10,256,237.16			11,503,237.16	16,381,962.40
Indirect and Support Costs							-	-
Total Expenditures	\$ 14,633,976.74	\$ 925,161.86	\$ 1,247,000.00	\$ 10,256,237.16	\$ 11,256,334.77	\$ 765,146.33	\$ 39,083,856.86	\$ 234,999,077.65
Excess (Deficiency)	\$ (14,559,820.92)	\$ (670,805.05)	\$ (1,002,613.19)	\$ 481,519.04	\$ 2,601,091.55	\$ 2,590,361.05	\$ (10,556,348.74)	\$ (13,888,227.10)
Other Financing Sources/Uses								
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,889,923.00
Interfund Transfers Out					1,125,635.00		1,125,635.00	5,889,923.00
Other Sources (Uses)			1,247,000.00				1,247,000.00	1,247,000.00
Contributions							-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ 1,247,000.00	\$ -	\$ (1,125,635.00)	\$ -	\$ 121,365.00	\$ 1,247,000.00
Net Increase (Decrease)	\$ (14,559,820.92)	\$ (670,805.05)	\$ 244,386.81	\$ 481,519.04	\$ 1,475,456.55	\$ 2,590,361.05	\$ (10,434,983.74)	\$ (12,641,227.10)
Beginning Fund Balance	\$ 27,323,891.03	\$ 3,354,465.86	\$ 33,427.26	\$ 9,080,451.80	\$ -	\$ 4,735,803.03	\$ 46,028,038.98	\$ 90,296,575.31
Ending Fund Balance	\$ 12,764,070.11	\$ 2,683,660.81	\$ 277,814.07	\$ 9,561,970.84	\$ 1,475,456.55	\$ 7,326,164.08	\$ 35,593,055.24	\$ 77,655,348.21

LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				81.64%	COLA 1.570% 81.64%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	6,102.17	6,952	724	1,253	1,023	60,728,796
Grades 4-6	4,496.02	7,056		1,152	940	41,129,591
Grades 7-8	2,837.02	7,266		1,186	968	26,724,728
Grades 9-12	6,447.78	8,419	219	1,410	1,151	72,208,688
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	19,882.99	149,043,850	5,830,035	25,281,510	20,636,409	200,791,803
Targeted Instructional Improvement						375,152
Transportation						1,540,216
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						202,707,171
CALCULATE ECONOMIC RECOVERY TARGET						
				2013/14	2020/21	
Revenue Limit per ADA inflated to 2020/21				7,015.36	8,025.32	
Charter General Purpose BG/ADA inflated to 2020/21				-	-	
Categorical Base per ADA				884.87	884.87	
Total Economic Recovery Target per ADA				7,900.23	8,910.19	
Statewide 90 th percentile rate				12,921.15	12,921.15	
2020-21 LCFF Target rate per ADA				10,195.00	11,662.71	
ECONOMIC RECOVERY TARGET per ADA				-	-	
ECONOMIC RECOVERY TARGET x 2012-13 ADA				-	-	
ECONOMIC RECOVERY TARGET PAYMENT				1/8		-
CALCULATE LCFF FLOOR						
				12-13	13-14	
				Rate	ADA	
Current year Funded ADA times Base per ADA				5,329.96	19,882.99	105,975,541
Current year Funded ADA times Other RL per ADA				49.72	19,882.99	988,582
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						15,649,248
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Less Fair Share Reduction						-
New charter: District PY rate * CY ADA					19,882.99	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						122,613,371
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2013/14
LOCAL CONTROL FUNDING FORMULA TARGET						202,707,171
LOCAL CONTROL FUNDING FORMULA FLOOR						122,613,371
Difference or GAP (LCFF Target less LCFF Floor, if positive)						80,093,800
Multiply difference by funding rate					12.00%	9,612,614
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						132,225,985
CALCULATE STATE AID						
LCFF Funding before Minimum State Aid						132,225,985
Less Property Taxes including RDA						(22,982,409)
LCFF state aid (before Min State Aid)						109,243,576
CALCULATE MINIMUM STATE AID						
		2012/13	12-13 Rate	13-14 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA		109,233,133	5,379.69	19,882.99		106,964,322
2012-13 NSS Allowance		-				-
Less Current Year Property Taxes/In Lieu		(27,761,591)				(22,982,409)
Subtotal State Aid for Historical RL/Charter General BG		81,471,542				83,981,913
Categorical funding from 2012-13		15,649,248				15,649,248
Charter Categorical Block Grant adjusted for ADA		-				-
Minimum State Aid Prior to Offset		97,120,790				99,631,161
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						
Minimum State Aid plus Property Taxes including RDA						
Offset						
Minimum State Aid Prior to Offset						
Total Minimum State Aid with Offset						
TOTAL STATE AID						109,243,576
Addition to LCFF due to Minimum State Aid provision						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						132,225,985
CHANGE OVER PRIOR YEAR		5.88%	7,343,604			
LCFF Entitlement PER ADA			6,150			6,650
PER ADA CHANGE OVER PRIOR YEAR		8.12%	500			
LCFF SOURCES INCLUDING EXCESS TAXES						
		2012-13	Increase			2013-14
State Aid		97,120,790	12.48%	12,122,786		109,243,576
Property Taxes net of in-lieu		27,761,591	-17.22%	(4,779,182)		22,982,409
Charter in-Lieu Taxes		-	0.00%	-		-
LCFF pre COE, Choice, Supp		124,882,381	5.88%	7,343,604		132,225,985

2013-14 Unaudited Actuals State Forms

For the Period Ending June 30, 2014

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TABLE OF CONTENTS

Form	SACS Page
District Certification - Form CA	1
Data Submission Summary—Form CA	2
 Fund Forms	
General Fund—Form 01.....	3
Charter School Special Revenue Fund—Form 09	13
Adult Education Fund—Form 11	25
Child Development Fund—Form 12	35
Cafeteria Fund—Form 13.....	43
Deferred Maintenance Fund—Form 14	51
Reserve for Other Than Capital Outlay—Form 17	59
Reserve for Post-Employment Benefits—Fund 20	65
Building Fund—Form 21.....	71
Capital Facilities Fund—Form 25	79
Reserve for Capital Outlay—Form 40.....	87
Bond Debt and Redemption Fund—Form 51	99
Other Enterprise Fund—Form 63	105
Self Insurance Fund—Form 67	113
 Supplemental Forms	
Average Daily Attendance—Form A.....	121
Schedule of Capital Assets—Form ASSET	123
Categorical Schedules—Form CAT	125
Current Expense Formula/Minimum Classroom Compensation—Form CEA...	137
Schedule of Long-Term Liabilities—Form DEBT	138
Appropriations Limit Calculations—Form GANN	139
Indirect Cost Rate Worksheet and Rates Charged—Form ICR.....	143
Lottery Report—Form L.....	147
No Child Left Behind Maintenance of Effort—Form NCMOE	148
Program Cost Report—Form PCR	151
Program Cost Report Allocation Factors—Form PCRAF	156
Summary of Interfund Activities—Form SIAA.....	157
Technical Review Checklist—Form TRC.....	159



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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 02, 2014

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.95%
	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	\$138,298,452.47
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$136,772,473.45
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	7.02%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	132,074,029.87	0.00	132,074,029.87	152,350,511.00	0.00	152,350,511.00	15.4%
2) Federal Revenue		8100-8299	59,687.26	15,383,185.79	15,442,873.05	0.00	14,213,652.00	14,213,652.00	-8.0%
3) Other State Revenue		8300-8599	3,478,780.02	9,134,514.46	12,613,294.48	3,319,959.00	4,592,972.00	7,912,931.00	-37.3%
4) Other Local Revenue		8600-8799	3,971,561.37	11,036,330.43	15,007,891.80	2,231,370.00	11,873,208.00	14,104,578.00	-6.0%
5) TOTAL, REVENUES			139,584,058.52	35,554,030.68	175,138,089.20	157,901,840.00	30,679,832.00	188,581,672.00	7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	63,540,048.42	18,082,005.97	81,622,054.39	74,878,831.00	18,755,895.00	93,634,726.00	14.7%
2) Classified Salaries		2000-2999	18,856,911.39	11,789,375.08	30,646,286.47	21,877,976.00	12,053,357.00	33,931,333.00	10.7%
3) Employee Benefits		3000-3999	23,929,153.95	8,855,863.20	32,785,017.15	28,328,559.00	9,509,248.00	37,837,807.00	15.4%
4) Books and Supplies		4000-4999	3,750,017.64	5,357,685.01	9,107,702.65	7,557,231.00	3,915,268.00	11,472,499.00	26.0%
5) Services and Other Operating Expenditures		5000-5999	10,522,880.33	7,582,077.10	18,104,957.43	15,542,234.00	7,144,042.00	22,686,276.00	25.3%
6) Capital Outlay		6000-6999	1,089,044.96	178,566.31	1,267,611.27	370,888.00	179,301.00	550,189.00	-56.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	646,607.98	4,232,117.26	4,878,725.24	12,883.00	4,006,349.00	4,019,232.00	-17.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,060,179.61)	1,440,680.35	(619,499.26)	(1,931,593.00)	1,233,039.00	(698,554.00)	12.8%
9) TOTAL, EXPENDITURES			120,274,485.06	57,518,370.28	177,792,855.34	146,637,009.00	56,796,499.00	203,433,508.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			19,309,573.46	(21,964,339.60)	(2,654,766.14)	11,264,831.00	(26,116,667.00)	(14,851,836.00)	459.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,125,635.00	377,143.00	1,502,778.00	0.00	347,552.00	347,552.00	-76.9%
b) Transfers Out		7600-7629	4,387,145.00	0.00	4,387,145.00	2,198,227.00	0.00	2,198,227.00	-49.9%
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	(21,130,144.60)	21,130,144.60	0.00	(23,043,460.00)	23,043,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,391,654.60)	21,507,287.60	(2,884,367.00)	(25,241,687.00)	23,391,012.00	(1,850,675.00)	-35.8%

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)			(5,082,081.14)	(457,052.00)	(5,539,133.14)	(13,976,856.00)	(2,725,655.00)	(16,702,511.00)	201.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,974,892.39	4,991,642.27	35,966,534.66	25,892,811.25	4,534,590.27	30,427,401.52	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,974,892.39	4,991,642.27	35,966,534.66	25,892,811.25	4,534,590.27	30,427,401.52	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,974,892.39	4,991,642.27	35,966,534.66	25,892,811.25	4,534,590.27	30,427,401.52	-15.4%
2) Ending Balance, June 30 (E + F1e)			25,892,811.25	4,534,590.27	30,427,401.52	11,915,955.25	1,808,935.27	13,724,890.52	-54.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	271,905.84	0.00	271,905.84	255,000.00	0.00	255,000.00	-6.2%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	4,534,590.27	4,534,590.27	0.00	1,808,935.27	1,808,935.27	-60.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	16,485,905.41	0.00	16,485,905.41	1,678,453.00	0.00	1,678,453.00	-89.8%
Site Allocations - Carry Over 0001	0000	9780	855,990.29		855,990.29				
Business Summit - 0014	0000	9780	9,193.38		9,193.38				
HTA H&W Holding Acct - 0091	0000	9780	898,811.43		898,811.43				
CSEA/Mngmnt - H&W Holding Acct - 00	0000	9780	519,035.14		519,035.14				
Equipment Replacement - 0301	0000	9780	410,718.07		410,718.07				
MAA Carry Over - 0310	0000	9780	26,100.95		26,100.95				
ERate Projects - 0390	0000	9780	350,000.00		350,000.00				
Donations Carry Over - 0600	0000	9780	333,453.96		333,453.96				
ROTC Accts - 0605	0000	9780	15,222.91		15,222.91				
Transportatin - 0704	0000	9780	106,309.79		106,309.79				
Unclaimed Property - 0800	0000	9780	21,934.14		21,934.14				
Adult Ed - 0852	0000	9780	847,601.00		847,601.00				
2014-15 LCAP Initiatives	0000	9780	11,836,053.70		11,836,053.70				
Site Lottery Carry Over - 1101	1100	9780	255,480.65		255,480.65				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,110,000.00	0.00	9,110,000.00	10,281,500.00	0.00	10,281,500.00	12.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(323,997.75)	0.00	(323,997.75)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,831,586.44	(1,968,134.30)	6,863,452.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	607.00	0.00	607.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
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	34,504,127.52	7,801,328.17	42,305,455.69				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,039,459.47	94,138.36	4,133,597.83				
6) Stores		9320	271,905.84	0.00	271,905.84				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			47,672,686.27	5,927,332.23	53,600,018.50				
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	21,460,210.44	966,245.24	22,426,455.68				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	319,664.58	414,488.21	734,152.79				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	12,008.51	12,008.51				
6) TOTAL, LIABILITIES			21,779,875.02	1,392,741.96	23,172,616.98				
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)			25,892,811.25	4,534,590.27	30,427,401.52				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	86,634,756.00	0.00	86,634,756.00	114,469,727.00	0.00	114,469,727.00	32.1%
Education Protection Account State Aid - Current Year		8012	22,608,820.00	0.00	22,608,820.00	19,179,219.00	0.00	19,179,219.00	-15.2%
State Aid - Prior Years		8019	(102,231.00)	0.00	(102,231.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	347,820.46	0.00	347,820.46	347,820.00	0.00	347,820.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	450.25	0.00	450.25	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	22,343,854.06	0.00	22,343,854.06	20,417,887.00	0.00	20,417,887.00	-8.6%
Unsecured Roll Taxes		8042	1,124,514.16	0.00	1,124,514.16	1,125,379.00	0.00	1,125,379.00	0.1%
Prior Years' Taxes		8043	1,535,924.51	0.00	1,535,924.51	1,535,925.00	0.00	1,535,925.00	0.0%
Supplemental Taxes		8044	413,785.81	0.00	413,785.81	365,221.00	0.00	365,221.00	-11.7%
Education Revenue Augmentation Fund (ERAF)		8045	(5,319,113.27)	0.00	(5,319,113.27)	(6,123,818.00)	0.00	(6,123,818.00)	15.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,121,830.89	0.00	3,121,830.89	1,620,443.00	0.00	1,620,443.00	-48.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			132,710,411.87	0.00	132,710,411.87	152,937,803.00	0.00	152,937,803.00	15.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(586,658.00)	0.00	(586,658.00)	(587,292.00)	0.00	(587,292.00)	0.1%
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	(49,724.00)	0.00	(49,724.00)	0.00	0.00	0.00	-100.0%
TOTAL, LCFF SOURCES			132,074,029.87	0.00	132,074,029.87	152,350,511.00	0.00	152,350,511.00	15.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,345,882.00	4,345,882.00	0.00	4,258,742.00	4,258,742.00	-2.0%
Special Education Discretionary Grants		8182	0.00	395,503.08	395,503.08	0.00	214,605.00	214,605.00	-45.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	59,687.26	0.00	59,687.26	0.00	0.00	0.00	-100.0%
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	1,016,148.86	1,016,148.86	0.00	1,036,190.00	1,036,190.00	2.0%
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		6,487,356.32	6,487,356.32		5,863,115.00	5,863,115.00	-9.6%
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		347,852.60	347,852.60		688,050.00	688,050.00	97.8%
NCLB: Title III, Immigrant Education Program	4201	8290		17,262.63	17,262.63		18,011.00	18,011.00	4.3%

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		482,076.77	482,076.77		324,774.00	324,774.00	-32.6%
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		162,804.23	162,804.23		59,487.00	59,487.00	-63.5%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		194,990.02	194,990.02		197,741.00	197,741.00	1.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,933,309.28	1,933,309.28	0.00	1,552,937.00	1,552,937.00	-19.7%
TOTAL, FEDERAL REVENUE			59,687.26	15,383,185.79	15,442,873.05	0.00	14,213,652.00	14,213,652.00	-8.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	736,185.00	0.00	736,185.00	733,379.00	0.00	733,379.00	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	2,649,155.56	729,189.69	3,378,345.25	2,561,580.00	609,900.00	3,171,480.00	-6.1%
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		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		279,451.69	279,451.69		194,778.00	194,778.00	-30.3%
California Clean Energy Jobs Act	6230	8590		64,443.60	64,443.60		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		4,246,341.00	4,246,341.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	93,439.46	1,269,686.48	1,363,125.94	25,000.00	1,242,892.00	1,267,892.00	-7.0%
TOTAL, OTHER STATE REVENUE			3,478,780.02	9,134,514.46	12,613,294.48	3,319,959.00	4,592,972.00	7,912,931.00	-37.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,732,550.59	2,732,550.59	0.00	2,650,000.00	2,650,000.00	-3.0%
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	5,504.31	0.00	5,504.31	0.00	0.00	0.00	-100.0%
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	263,535.12	0.00	263,535.12	265,000.00	0.00	265,000.00	0.6%
Interest		8660	99,931.32	0.00	99,931.32	140,200.00	0.00	140,200.00	40.3%
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	238,487.87	0.00	238,487.87	245,000.00	0.00	245,000.00	2.7%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	69,081.74	0.00	69,081.74	70,000.00	0.00	70,000.00	1.3%
Interagency Services		8677	338,603.16	28,588.50	367,191.66	365,000.00	25,000.00	390,000.00	6.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,956,417.85	14,542.34	2,970,960.19	1,146,170.00	10,000.00	1,156,170.00	-61.1%
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		8,260,649.00	8,260,649.00		9,188,208.00	9,188,208.00	11.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,971,561.37	11,036,330.43	15,007,891.80	2,231,370.00	11,873,208.00	14,104,578.00	-6.0%
TOTAL, REVENUES			139,584,058.52	35,554,030.68	175,138,089.20	157,901,840.00	30,679,832.00	188,581,672.00	7.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	54,087,044.48	13,465,806.28	67,552,850.76	63,826,106.00	13,755,745.00	77,581,851.00	14.8%
Certificated Pupil Support Salaries		1200	2,282,916.57	3,140,838.93	5,423,755.50	3,108,403.00	3,580,981.00	6,689,384.00	23.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,955,201.06	1,089,794.80	8,044,995.86	7,747,348.00	951,098.00	8,698,446.00	8.1%
Other Certificated Salaries		1900	214,886.31	385,565.96	600,452.27	196,974.00	468,071.00	665,045.00	10.8%
TOTAL, CERTIFICATED SALARIES			63,540,048.42	18,082,005.97	81,622,054.39	74,878,831.00	18,755,895.00	93,634,726.00	14.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	526,104.73	6,141,632.23	6,667,736.96	858,609.00	6,410,939.00	7,269,548.00	9.0%
Classified Support Salaries		2200	6,516,726.89	3,341,068.11	9,857,795.00	7,208,111.00	3,442,168.00	10,650,279.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	3,270,849.97	269,512.42	3,540,362.39	3,479,409.00	248,109.00	3,727,518.00	5.3%
Clerical, Technical and Office Salaries		2400	6,389,188.90	679,849.85	7,069,038.75	7,858,243.00	704,178.00	8,562,421.00	21.1%
Other Classified Salaries		2900	2,154,040.90	1,357,312.47	3,511,353.37	2,473,604.00	1,247,963.00	3,721,567.00	6.0%
TOTAL, CLASSIFIED SALARIES			18,856,911.39	11,789,375.08	30,646,286.47	21,877,976.00	12,053,357.00	33,931,333.00	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,176,430.59	1,408,129.76	6,584,560.35	7,080,816.00	1,717,468.00	8,798,284.00	33.6%
PERS		3201-3202	2,964,631.91	2,003,968.51	4,968,600.42	3,581,345.00	2,080,697.00	5,662,042.00	14.0%
OASDI/Medicare/Alternative		3301-3302	2,159,091.30	1,097,584.31	3,256,675.61	2,680,473.00	1,211,279.00	3,891,752.00	19.5%
Health and Welfare Benefits		3401-3402	9,207,804.87	3,517,289.79	12,725,094.66	11,227,689.00	3,725,631.00	14,953,320.00	17.5%
Unemployment Insurance		3501-3502	46,714.54	15,085.42	61,799.96	48,387.00	15,412.00	63,799.00	3.2%
Workers' Compensation		3601-3602	1,684,598.65	611,260.99	2,295,859.64	1,838,382.00	585,377.00	2,423,759.00	5.6%
OPEB, Allocated		3701-3702	202,318.34	67,069.91	269,388.25	196,780.00	57,306.00	254,086.00	-5.7%
OPEB, Active Employees		3751-3752	264,308.72	135,474.51	399,783.23	247,359.00	116,078.00	363,437.00	-9.1%
Other Employee Benefits		3901-3902	2,223,255.03	0.00	2,223,255.03	1,427,328.00	0.00	1,427,328.00	-35.8%
TOTAL, EMPLOYEE BENEFITS			23,929,153.95	8,855,863.20	32,785,017.15	28,328,559.00	9,509,248.00	37,837,807.00	15.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,291.54	1,280,807.51	1,283,099.05	0.00	616,000.00	616,000.00	-52.0%
Books and Other Reference Materials		4200	23,553.95	275,707.00	299,260.95	43,898.00	79,303.00	123,201.00	-58.8%
Materials and Supplies		4300	3,088,900.02	2,346,068.50	5,434,968.52	5,004,290.00	2,891,206.00	7,895,496.00	45.3%
Noncapitalized Equipment		4400	627,748.74	1,455,042.48	2,082,791.22	2,509,043.00	328,759.00	2,837,802.00	36.2%
Food		4700	7,523.39	59.52	7,582.91	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,750,017.64	5,357,685.01	9,107,702.65	7,557,231.00	3,915,268.00	11,472,499.00	26.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,846,630.67	1,846,630.67	0.00	1,266,000.00	1,266,000.00	-31.4%
Travel and Conferences		5200	253,224.45	269,103.26	522,327.71	349,828.00	199,526.00	549,354.00	5.2%
Dues and Memberships		5300	37,737.56	849.00	38,586.56	42,155.00	100.00	42,255.00	9.5%
Insurance		5400 - 5450	785,659.36	0.00	785,659.36	785,600.00	0.00	785,600.00	0.0%
Operations and Housekeeping Services		5500	4,476,037.29	43,933.60	4,519,970.89	4,449,661.00	40,000.00	4,489,661.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,046,311.60	582,157.19	1,628,468.79	1,305,679.00	539,546.00	1,845,225.00	13.3%
Transfers of Direct Costs		5710	(561,261.82)	561,261.82	0.00	(483,771.00)	483,771.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(182,153.00)	12,917.45	(169,235.55)	(818,156.00)	10,000.00	(808,156.00)	377.5%
Professional/Consulting Services and Operating Expenditures		5800	3,706,113.89	4,239,920.25	7,946,034.14	8,622,475.00	4,584,121.00	13,206,596.00	66.2%
Communications		5900	961,211.00	25,303.86	986,514.86	1,288,763.00	20,978.00	1,309,741.00	32.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,522,880.33	7,582,077.10	18,104,957.43	15,542,234.00	7,144,042.00	22,686,276.00	25.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,240.66	24,815.00	63,055.66	16,648.00	0.00	16,648.00	-73.6%
Buildings and Improvements of Buildings		6200	280,574.21	61,844.15	342,418.36	63,540.00	0.00	63,540.00	-81.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	634,648.29	57,933.06	692,581.35	290,700.00	179,301.00	470,001.00	-32.1%
Equipment Replacement		6500	135,581.80	33,974.10	169,555.90	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,089,044.96	178,566.31	1,267,611.27	370,888.00	179,301.00	550,189.00	-56.6%
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	6,784.00	0.00	6,784.00	7,000.00	0.00	7,000.00	3.2%
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	586,488.05	0.00	586,488.05	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	3,466.27	2,389,454.32	2,392,920.59	471.00	1,599,677.00	1,600,148.00	-33.1%
Other Debt Service - Principal		7439	49,869.66	1,842,662.94	1,892,532.60	5,412.00	2,406,672.00	2,412,084.00	27.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			646,607.98	4,232,117.26	4,878,725.24	12,883.00	4,006,349.00	4,019,232.00	-17.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,440,680.35)	1,440,680.35	0.00	(1,233,039.00)	1,233,039.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(619,499.26)	0.00	(619,499.26)	(698,554.00)	0.00	(698,554.00)	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,060,179.61)	1,440,680.35	(619,499.26)	(1,931,593.00)	1,233,039.00	(698,554.00)	12.8%
TOTAL, EXPENDITURES			120,274,485.06	57,518,370.28	177,792,855.34	146,637,009.00	56,796,499.00	203,433,508.00	14.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,125,635.00	377,143.00	1,502,778.00	0.00	347,552.00	347,552.00	-76.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,125,635.00	377,143.00	1,502,778.00	0.00	347,552.00	347,552.00	-76.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	76,545.00	0.00	76,545.00	121,527.00	0.00	121,527.00	58.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,310,600.00	0.00	4,310,600.00	2,076,700.00	0.00	2,076,700.00	-51.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,387,145.00	0.00	4,387,145.00	2,198,227.00	0.00	2,198,227.00	-49.9%
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	(21,130,144.60)	21,130,144.60	0.00	(23,043,460.00)	23,043,460.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,130,144.60)	21,130,144.60	0.00	(23,043,460.00)	23,043,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(24,391,654.60)	21,507,287.60	(2,884,367.00)	(25,241,687.00)	23,391,012.00	(1,850,675.00)	-35.8%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	0.00	43,257.00
6300	Lottery: Instructional Materials	530,774.50	524,674.50
6500	Special Education	147,343.48	172,926.48
6512	Special Ed: Mental Health Services	1,411,493.88	1,026,127.88
7405	Common Core State Standards Implementation	2,444,978.41	41,949.41
Total, Restricted Balance		<u>4,534,590.27</u>	<u>1,808,935.27</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,447,438.00	4,369,368.00	26.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	542,419.90	493,297.00	-9.1%
4) Other Local Revenue		8600-8799	439,705.26	417,603.00	-5.0%
5) TOTAL, REVENUES			4,429,563.16	5,280,268.00	19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,900,654.47	2,407,512.00	26.7%
2) Classified Salaries		2000-2999	307,364.41	393,840.00	28.1%
3) Employee Benefits		3000-3999	517,689.63	734,001.00	41.8%
4) Books and Supplies		4000-4999	290,884.16	399,668.00	37.4%
5) Services and Other Operating Expenditures		5000-5999	886,835.31	1,015,512.00	14.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,903,427.98	4,950,533.00	26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			526,135.18	329,735.00	-37.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	100,000.00	19900.0%
b) Transfers Out		7600-7629	377,143.00	347,552.00	-7.8%
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			(376,643.00)	(247,552.00)	-34.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,492.18	82,183.00	-45.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,272,160.91	1,421,653.09	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,272,160.91	1,421,653.09	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,272,160.91	1,421,653.09	11.8%
2) Ending Balance, June 30 (E + F1e)			1,421,653.09	1,503,836.09	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			129,452.19	88,090.19	-32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,292,200.90	1,410,494.00	9.2%
CPHS - LCFF	0000	9780	47,774.06		
CPHS - Donations	0000	9780	3,103.79		
WCA - LCFF	0000	9780	1,142,021.15		
WCA - Donations	0000	9780	41,371.61		
CPHS - Lottery	1100	9780	5,751.06		
WCA - Lottery	1100	9780	52,179.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,251.90	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,071,001.06		
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	1,242,781.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	143,987.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,457,770.34		
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	866,645.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	169,471.65		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,036,117.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,421,653.09		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,436,483.00	3,194,207.00	31.1%
Education Protection Account State Aid - Current Year		8012	451,710.00	626,251.00	38.6%
State Aid - Prior Years		8019	(39,110.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	548,631.00	548,910.00	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	49,724.00	0.00	-100.0%
TOTAL, LCFF SOURCES			3,447,438.00	4,369,368.00	26.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,083.00	12,636.00	148.6%
Lottery - Unrestricted and Instructional Materials		8560	99,648.90	98,759.00	-0.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	279,053.00	349,553.00	25.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	51,125.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	75,160.00	0.00	-100.0%
All Other State Revenue	All Other	8590	32,350.00	32,349.00	0.0%
TOTAL, OTHER STATE REVENUE			542,419.90	493,297.00	-9.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,948.12	2,400.00	-39.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	90,964.14	100,000.00	9.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	344,793.00	315,203.00	-8.6%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			439,705.26	417,603.00	-5.0%
TOTAL, REVENUES			4,429,563.16	5,280,268.00	19.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,548,779.44	1,926,597.00	24.4%
Certificated Pupil Support Salaries		1200	0.00	110,788.00	New
Certificated Supervisors' and Administrators' Salaries		1300	351,875.03	370,127.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,900,654.47	2,407,512.00	26.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56.30	0.00	-100.0%
Classified Support Salaries		2200	44,121.35	51,323.00	16.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	178,583.52	222,289.00	24.5%
Other Classified Salaries		2900	84,603.24	120,228.00	42.1%
TOTAL, CLASSIFIED SALARIES			307,364.41	393,840.00	28.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	159,035.10	227,752.00	43.2%
PERS		3201-3202	44,767.09	57,143.00	27.6%
OASDI/Medicare/Alternative		3301-3302	45,220.16	60,493.00	33.8%
Health and Welfare Benefits		3401-3402	210,456.92	321,094.00	52.6%
Unemployment Insurance		3501-3502	1,104.04	1,400.00	26.8%
Workers' Compensation		3601-3602	45,225.42	53,227.00	17.7%
OPEB, Allocated		3701-3702	4,912.95	5,211.00	6.1%
OPEB, Active Employees		3751-3752	6,967.95	7,681.00	10.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			517,689.63	734,001.00	41.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	11,841.09	29,000.00	144.9%
Books and Other Reference Materials		4200	344.60	350.00	1.6%
Materials and Supplies		4300	142,513.88	225,935.00	58.5%
Noncapitalized Equipment		4400	136,122.23	144,383.00	6.1%
Food		4700	62.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			290,884.16	399,668.00	37.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,168.61	6,536.00	-73.0%
Dues and Memberships		5300	3,198.00	3,950.00	23.5%
Insurance		5400-5450	9,960.00	10,934.00	9.8%
Operations and Housekeeping Services		5500	50,559.16	62,100.00	22.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	475,859.45	592,032.00	24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	162,702.18	183,648.00	12.9%
Professional/Consulting Services and Operating Expenditures		5800	148,142.51	147,986.00	-0.1%
Communications		5900	12,245.40	8,326.00	-32.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			886,835.31	1,015,512.00	14.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,903,427.98	4,950,533.00	26.8%

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	500.00	100,000.00	19900.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500.00	100,000.00	19900.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	377,143.00	347,552.00	-7.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			377,143.00	347,552.00	-7.8%
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)			(376,643.00)	(247,552.00)	-34.3%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6300	Lottery: Instructional Materials	46,739.17	36,731.17
7405	Common Core State Standards Implementation	31,588.02	234.02
Total, Restricted Balance		<u>129,452.19</u>	<u>88,090.19</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			0.00		
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			
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)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
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			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
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			100.00	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	100.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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)			100.00	0.00	-100.0%

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	185,612.10	188,500.00	1.6%
3) Other State Revenue		8300-8599	1,239,915.63	1,371,187.00	10.6%
4) Other Local Revenue		8600-8799	44,502.16	0.00	-100.0%
5) TOTAL, REVENUES			1,470,029.89	1,559,687.00	6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	408,425.83	451,749.00	10.6%
2) Classified Salaries		2000-2999	525,478.84	581,522.00	10.7%
3) Employee Benefits		3000-3999	308,636.14	313,006.00	1.4%
4) Books and Supplies		4000-4999	25,615.63	33,466.00	30.6%
5) Services and Other Operating Expenditures		5000-5999	226,383.75	224,760.00	-0.7%
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	80,758.72	76,711.00	-5.0%
9) TOTAL, EXPENDITURES			1,575,298.91	1,681,214.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,269.02)	(121,527.00)	15.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,545.00	121,527.00	58.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,545.00	121,527.00	58.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,724.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,800.28	76.26	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,800.28	76.26	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,800.28	76.26	-99.7%
2) Ending Balance, June 30 (E + F1e)			76.26	76.26	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			76.26	76.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,941.34		
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	29,530.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	179,713.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			215,184.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,292.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	211,815.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			215,108.33		
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)			76.26		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	185,612.10	188,500.00	1.6%
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			185,612.10	188,500.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,491.82	11,500.00	-7.9%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,219,923.81	1,352,187.00	10.8%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.0%
TOTAL, OTHER STATE REVENUE			1,239,915.63	1,371,187.00	10.6%
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	338.94	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	44,163.22	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,502.16	0.00	-100.0%
TOTAL, REVENUES			1,470,029.89	1,559,687.00	6.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	329,453.53	366,358.00	11.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,972.30	85,391.00	8.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			408,425.83	451,749.00	10.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	401,704.62	433,444.00	7.9%
Classified Support Salaries		2200	6,975.40	18,106.00	159.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,798.82	129,972.00	11.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			525,478.84	581,522.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,135.04	35,506.00	21.9%
PERS		3201-3202	85,978.52	94,509.00	9.9%
OASDI/Medicare/Alternative		3301-3302	42,566.97	48,998.00	15.1%
Health and Welfare Benefits		3401-3402	122,574.66	106,082.00	-13.5%
Unemployment Insurance		3501-3502	564.51	516.00	-8.6%
Workers' Compensation		3601-3602	19,160.72	19,633.00	2.5%
OPEB, Allocated		3701-3702	2,113.60	1,923.00	-9.0%
OPEB, Active Employees		3751-3752	6,542.12	5,839.00	-10.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			308,636.14	313,006.00	1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,992.86	32,466.00	35.3%
Noncapitalized Equipment		4400	1,622.77	1,000.00	-38.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,615.63	33,466.00	30.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,603.62	3,000.00	-54.6%
Dues and Memberships		5300	241.00	150.00	-37.8%
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	201,701.42	201,000.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	13,359.89	15,260.00	14.2%
Communications		5900	4,477.82	5,350.00	19.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,383.75	224,760.00	-0.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	80,758.72	76,711.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,758.72	76,711.00	-5.0%
TOTAL, EXPENDITURES			1,575,298.91	1,681,214.00	6.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	76,545.00	121,527.00	58.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,545.00	121,527.00	58.8%
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)			76,545.00	121,527.00	58.8%

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	9,680,097.83	10,366,440.00	7.1%
3) Other State Revenue		8300-8599	782,970.70	798,942.00	2.0%
4) Other Local Revenue		8600-8799	1,079,316.46	1,077,077.00	-0.2%
5) TOTAL, REVENUES			11,542,384.99	12,242,459.00	6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,003,357.63	4,169,480.00	4.1%
3) Employee Benefits		3000-3999	1,559,019.73	1,602,671.00	2.8%
4) Books and Supplies		4000-4999	3,958,727.48	5,169,052.00	30.6%
5) Services and Other Operating Expenditures		5000-5999	624,540.37	574,413.00	-8.0%
6) Capital Outlay		6000-6999	270,110.83	105,000.00	-61.1%
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	538,740.54	621,843.00	15.4%
9) TOTAL, EXPENDITURES			10,954,496.58	12,242,459.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			587,888.41	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)			587,888.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,210,083.89	5,766,194.56	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,210,083.89	5,766,194.56	10.7%
d) Other Restatements		9795	(31,777.74)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,178,306.15	5,766,194.56	11.4%
2) Ending Balance, June 30 (E + F1e)			5,766,194.56	5,766,194.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	470,988.52	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,295,206.04	5,766,194.56	8.9%
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	248,350.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,008,745.77		
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	1,215,794.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,393.23		
6) Stores		9320	470,988.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,957,273.07		
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	110,352.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	56,615.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	24,110.73		
6) TOTAL, LIABILITIES			191,078.51		
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)			5,766,194.56		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,680,097.83	10,366,440.00	7.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,680,097.83	10,366,440.00	7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	782,970.70	798,942.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			782,970.70	798,942.00	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	13,355.00	0.00	-100.0%
Food Service Sales		8634	1,036,627.94	1,070,614.00	3.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,358.23	6,463.00	-37.6%
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	18,975.29	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,079,316.46	1,077,077.00	-0.2%
TOTAL, REVENUES			11,542,384.99	12,242,459.00	6.1%

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	2,795,685.59	2,906,474.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	593,368.57	667,560.00	12.5%
Clerical, Technical and Office Salaries		2400	487,197.93	471,888.00	-3.1%
Other Classified Salaries		2900	127,105.54	123,558.00	-2.8%
TOTAL, CLASSIFIED SALARIES			4,003,357.63	4,169,480.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	606,570.13	649,840.00	7.1%
OASDI/Medicare/Alternative		3301-3302	259,261.91	293,984.00	13.4%
Health and Welfare Benefits		3401-3402	565,102.38	535,255.00	-5.3%
Unemployment Insurance		3501-3502	1,998.74	2,085.00	4.3%
Workers' Compensation		3601-3602	81,909.63	79,222.00	-3.3%
OPEB, Allocated		3701-3702	9,059.50	7,757.00	-14.4%
OPEB, Active Employees		3751-3752	35,117.44	34,528.00	-1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,559,019.73	1,602,671.00	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	459,192.19	551,784.00	20.2%
Noncapitalized Equipment		4400	75,821.00	26,000.00	-65.7%
Food		4700	3,423,714.29	4,591,268.00	34.1%
TOTAL, BOOKS AND SUPPLIES			3,958,727.48	5,169,052.00	30.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,003.89	15,000.00	-16.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	216,729.25	224,800.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	538,650.27	477,835.00	-11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(196,501.79)	(191,957.00)	-2.3%
Professional/Consulting Services and Operating Expenditures		5800	27,337.77	28,535.00	4.4%
Communications		5900	20,320.98	20,200.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			624,540.37	574,413.00	-8.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	116,474.19	60,000.00	-48.5%
Equipment		6400	153,636.64	45,000.00	-70.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,110.83	105,000.00	-61.1%
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	538,740.54	621,843.00	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			538,740.54	621,843.00	15.4%
TOTAL, EXPENDITURES			10,954,496.58	12,242,459.00	11.8%

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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,240.72	3,700.00	14.2%
5) TOTAL, REVENUES			3,240.72	3,700.00	14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	235,305.22	450,000.00	91.2%
5) Services and Other Operating Expenditures		5000-5999	738,787.06	903,000.00	22.2%
6) Capital Outlay		6000-6999	714,949.70	200,000.00	-72.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,689,041.98	1,553,000.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,685,801.26)	(1,549,300.00)	-8.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	710,000.00	1,500,000.00	111.3%
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			710,000.00	1,500,000.00	111.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(975,801.26)	(49,300.00)	-94.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,822,734.33	846,933.07	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,822,734.33	846,933.07	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,822,734.33	846,933.07	-53.5%
2) Ending Balance, June 30 (E + F1e)			846,933.07	797,633.07	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	846,933.07	0.00	-100.0%
Deferred Maintenance	0000	9760	846,933.07		
d) Assigned					
Other Assignments		9780	0.00	616,518.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	181,115.07	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	913,389.92		
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	684.78		
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			914,074.70		
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	67,141.63		
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			67,141.63		
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)			846,933.07		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,240.72	3,700.00	14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,240.72	3,700.00	14.2%
TOTAL, REVENUES			3,240.72	3,700.00	14.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	235,305.22	450,000.00	91.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			235,305.22	450,000.00	91.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	431,572.30	550,000.00	27.4%
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	307,214.76	353,000.00	14.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			738,787.06	903,000.00	22.2%
CAPITAL OUTLAY					
Land Improvements		6170	15,802.18	0.00	-100.0%
Buildings and Improvements of Buildings		6200	563,554.01	200,000.00	-64.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	135,593.51	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			714,949.70	200,000.00	-72.0%
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			1,689,041.98	1,553,000.00	-8.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	710,000.00	1,500,000.00	111.3%
(a) TOTAL, INTERFUND TRANSFERS IN			710,000.00	1,500,000.00	111.3%
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)			710,000.00	1,500,000.00	111.3%

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	34.47	0.00	-100.0%
5) TOTAL, REVENUES			34.47	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)			34.47	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,600,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,600,034.47	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,600,034.47	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,600,034.47	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,600,034.47	New
2) Ending Balance, June 30 (E + F1e)			3,600,034.47	3,600,034.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,600,034.47	3,600,000.00	0.0%
HTA - 2013-14 Retro Reserve	0000	9780	3,600,034.47		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	34.47	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,600,000.00		
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	34.47		
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			3,600,034.47		
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)			3,600,034.47		

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	34.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34.47	0.00	-100.0%
TOTAL, REVENUES			34.47	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	3,600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600,000.00	0.00	-100.0%
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)			3,600,000.00	0.00	-100.0%

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	3,918.78	0.00	-100.0%
5) TOTAL, REVENUES			3,918.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,918.78	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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,918.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,500,000.00	1,503,918.78	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,500,000.00	1,503,918.78	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,500,000.00	1,503,918.78	0.3%
2) Ending Balance, June 30 (E + F1e)			1,503,918.78	1,503,918.78	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,503,918.78	0.00	-100.0%
OPEB Reserves	0000	9760	1,503,918.78		
d) Assigned					
Other Assignments		9780	0.00	1,502,700.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,218.78	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,502,610.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,308.57		
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			1,503,918.78		
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	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)			1,503,918.78		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,918.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,918.78	0.00	-100.0%
TOTAL, REVENUES			3,918.78	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%
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)			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	74,155.82	65,000.00	-12.3%
5) TOTAL, REVENUES			74,155.82	65,000.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	292.56	0.00	-100.0%
3) Employee Benefits		3000-3999	62.64	0.00	-100.0%
4) Books and Supplies		4000-4999	52,619.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	36,538.65	16,485.00	-54.9%
6) Capital Outlay		6000-6999	14,544,463.00	7,593,403.00	-47.8%
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			14,633,976.74	7,609,888.00	-48.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,559,820.92)	(7,544,888.00)	-48.2%
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)			(14,559,820.92)	(7,544,888.00)	-48.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,323,891.03	12,764,070.11	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,323,891.03	12,764,070.11	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,323,891.03	12,764,070.11	-53.3%
2) Ending Balance, June 30 (E + F1e)			12,764,070.11	5,219,182.11	-59.1%
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	12,764,070.11	5,219,182.11	-59.1%
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	13,941,675.10		
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	13,120.64		
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			13,954,795.74		
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	1,185,963.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,762.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,190,725.63		
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)			12,764,070.11		

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	66,043.88	65,000.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,111.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,155.82	65,000.00	-12.3%
TOTAL, REVENUES			74,155.82	65,000.00	-12.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	292.56	0.00	-100.0%
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			292.56	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33.48	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	22.38	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.15	0.00	-100.0%
Workers' Compensation		3601-3602	6.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.63	0.00	-100.0%
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			62.64	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,228.39	0.00	-100.0%
Noncapitalized Equipment		4400	13,391.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			52,619.89	0.00	-100.0%
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	10,484.99	16,235.00	54.8%
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	162.91	250.00	53.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,453.51	0.00	-100.0%
Communications		5900	437.24	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,538.65	16,485.00	-54.9%
CAPITAL OUTLAY					
Land		6100	26,665.50	16,377.00	-38.6%
Land Improvements		6170	169,217.15	2,039,341.00	1105.2%
Buildings and Improvements of Buildings		6200	14,348,580.35	5,537,685.00	-61.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,544,463.00	7,593,403.00	-47.8%
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			14,633,976.74	7,609,888.00	-48.0%

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	254,356.81	222,087.00	-12.7%
5) TOTAL, REVENUES			254,356.81	222,087.00	-12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,507.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	43,202.08	32,835.00	-24.0%
6) Capital Outlay		6000-6999	867,451.87	466,552.00	-46.2%
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			925,161.86	499,387.00	-46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(670,805.05)	(277,300.00)	-58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(670,805.05)	(277,300.00)	-58.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,354,465.86	2,683,660.81	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,354,465.86	2,683,660.81	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,354,465.86	2,683,660.81	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,683,660.81	2,406,360.81	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,683,660.81	2,406,360.81	-10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,966,256.96		
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	2,880.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	224.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,969,361.39		
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	285,426.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	274.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			285,700.58		
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)			2,683,660.81		

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	11,217.30	9,587.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	240,429.12	212,500.00	-11.6%
Other Local Revenue All Other Local Revenue					
		8699	2,710.39	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,356.81	222,087.00	-12.7%
TOTAL, REVENUES			254,356.81	222,087.00	-12.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	14,507.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,507.91	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,160.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	41,964.92	32,835.00	-21.8%
Communications		5900	76.33	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,202.08	32,835.00	-24.0%
CAPITAL OUTLAY					
Land		6100	4,725.00	0.00	-100.0%
Land Improvements		6170	86,002.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	776,724.87	466,552.00	-39.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			867,451.87	466,552.00	-46.2%
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			925,161.86	499,387.00	-46.0%

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	244,208.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	178.41	150.00	-15.9%
5) TOTAL, REVENUES			244,386.81	150.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	150,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,247,000.00	1,343,750.00	7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,247,000.00	1,493,750.00	19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,002,613.19)	(1,493,600.00)	49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	476,700.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,247,000.00	1,343,750.00	7.8%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,247,000.00	1,820,450.00	46.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			244,386.81	326,850.00	33.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,427.26	277,814.07	731.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,427.26	277,814.07	731.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,427.26	277,814.07	731.1%
2) Ending Balance, June 30 (E + F1e)			277,814.07	604,664.07	117.7%
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			269,723.20	269,723.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,090.87	334,924.00	4039.5%
J.Wiens PTA - Shade Structure	0000	9780	8,090.87		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16.87	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,553.27		
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	52.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	244,208.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			277,814.07		
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)			277,814.07		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	244,208.40	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			244,208.40	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	178.41	150.00	-15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			178.41	150.00	-15.9%
TOTAL, REVENUES			244,386.81	150.00	-99.9%

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

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	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	150,000.00	New
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	150,000.00	New
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	1,247,000.00	1,343,750.00	7.8%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,247,000.00	1,343,750.00	7.8%
TOTAL, EXPENDITURES			1,247,000.00	1,493,750.00	19.8%

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	476,700.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	476,700.00	New
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	1,247,000.00	1,343,750.00	7.8%
(c) TOTAL, SOURCES			1,247,000.00	1,343,750.00	7.8%
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)			1,247,000.00	1,820,450.00	46.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
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	244,208.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	178.41	150.00	-15.9%
5) TOTAL, REVENUES			244,386.81	150.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	150,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	1,247,000.00	1,343,750.00	7.8%
10) TOTAL, EXPENDITURES			1,247,000.00	1,493,750.00	19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,002,613.19)	(1,493,600.00)	49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	476,700.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,247,000.00	1,343,750.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,247,000.00	1,820,450.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			244,386.81	326,850.00	33.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,427.26	277,814.07	731.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,427.26	277,814.07	731.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,427.26	277,814.07	731.1%
2) Ending Balance, June 30 (E + F1e)			277,814.07	604,664.07	117.7%
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			269,723.20	269,723.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,090.87	334,924.00	4039.5%
J.Wiens PTA - Shade Structure	0000	9780	8,090.87		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	16.87	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5810	Other Restricted Federal	167.38	167.38
6230	California Clean Energy Jobs Act	244,208.40	244,208.40
9010	Other Restricted Local	25,347.42	25,347.42
Total, Restricted Balance		<u>269,723.20</u>	<u>269,723.20</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	191,627.51	188,857.00	-1.4%
4) Other Local Revenue		8600-8799	10,546,128.69	11,103,173.00	5.3%
5) TOTAL, REVENUES			10,737,756.20	11,292,030.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	10,256,237.16	10,256,665.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,256,237.16	10,256,665.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			481,519.04	1,035,365.00	115.0%
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)			481,519.04	1,035,365.00	115.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,080,451.80	9,561,970.84	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,080,451.80	9,561,970.84	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,080,451.80	9,561,970.84	5.3%
2) Ending Balance, June 30 (E + F1e)			9,561,970.84	10,597,335.84	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,561,970.84	10,597,335.84	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
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	9,561,970.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			9,561,970.84		
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)			9,561,970.84		

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	191,627.51	188,857.00	-1.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			191,627.51	188,857.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	9,742,990.05	10,889,455.00	11.8%
Unsecured Roll		8612	217,448.40	213,718.00	-1.7%
Prior Years' Taxes		8613	474,799.87	0.00	-100.0%
Supplemental Taxes		8614	94,736.73	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	16,153.64	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			10,546,128.69	11,103,173.00	5.3%
TOTAL, REVENUES			10,737,756.20	11,292,030.00	5.2%

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	4,175,000.00	4,360,000.00	4.4%
Bond Interest and Other Service Charges		7434	5,984,487.16	5,799,915.00	-3.1%
Debt Service - Interest		7438	96,750.00	96,750.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,256,237.16	10,256,665.00	0.0%
TOTAL, EXPENDITURES			10,256,237.16	10,256,665.00	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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	13,857,426.32	13,387,691.00	-3.4%
5) TOTAL, REVENUES			13,857,426.32	13,387,691.00	-3.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,267,710.39	7,060,074.00	12.6%
3) Employee Benefits		3000-3999	1,899,446.41	2,479,517.00	30.5%
4) Books and Supplies		4000-4999	2,145,443.54	1,972,850.00	-8.0%
5) Services and Other Operating Expenses		5000-5999	943,734.43	1,911,546.00	102.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,256,334.77	13,423,987.00	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,601,091.55	(36,296.00)	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,125,635.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,125,635.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,475,456.55	(36,296.00)	-102.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	1,475,456.55	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,475,456.55	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	1,475,456.55	New
2) Ending Net Position, June 30 (E + F1e)			1,475,456.55	1,439,160.55	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,474,655.40	0.00	-100.0%
c) Unrestricted Net Position		9790	801.15	1,439,160.55	179536.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,933.50		
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	5,078,456.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40,282.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	2,389,375.94		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			7,562,048.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	428,426.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,690,898.95		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	1,967,266.06		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,086,591.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,475,456.55		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,763.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	13,855,662.90	13,387,691.00	-3.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,857,426.32	13,387,691.00	-3.4%
TOTAL, REVENUES			13,857,426.32	13,387,691.00	-3.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	5,844,668.94	6,998,706.00	19.7%
Classified Supervisors' and Administrators' Salaries		2300	338,456.58	61,368.00	-81.9%
Clerical, Technical and Office Salaries		2400	84,584.87	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,267,710.39	7,060,074.00	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,701.00	0.00	-100.0%
PERS		3201-3202	796,079.54	1,032,766.00	29.7%
OASDI/Medicare/Alternative		3301-3302	437,742.77	540,096.00	23.4%
Health and Welfare Benefits		3401-3402	496,127.02	732,092.00	47.6%
Unemployment Insurance		3501-3502	3,166.74	3,530.00	11.5%
Workers' Compensation		3601-3602	124,185.72	134,141.00	8.0%
OPEB, Allocated		3701-3702	14,571.00	13,132.00	-9.9%
OPEB, Active Employees		3751-3752	24,872.62	23,760.00	-4.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,899,446.41	2,479,517.00	30.5%
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	2,109,396.54	1,937,200.00	-8.2%
Noncapitalized Equipment		4400	36,047.00	35,650.00	-1.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,145,443.54	1,972,850.00	-8.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,137.22	13,550.00	11.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,627.57	4,285.00	-55.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	311,200.55	830,576.00	166.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10.00	615,215.00	6152050.0%
Professional/Consulting Services and Operating Expenditures		5800	583,954.14	418,160.00	-28.4%
Communications		5900	26,804.95	29,760.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			943,734.43	1,911,546.00	102.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			11,256,334.77	13,423,987.00	19.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,125,635.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,125,635.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,125,635.00)	0.00	-100.0%

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	3,355,507.38	3,420,031.00	1.9%
5) TOTAL, REVENUES			3,355,507.38	3,420,031.00	1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,389.22	5,000.00	13.9%
5) Services and Other Operating Expenses		5000-5999	760,757.11	2,403,300.00	215.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			765,146.33	2,408,300.00	214.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,590,361.05	1,011,731.00	-60.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,590,361.05	1,011,731.00	-60.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,735,803.03	7,326,164.08	54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,735,803.03	7,326,164.08	54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,735,803.03	7,326,164.08	54.7%
2) Ending Net Position, June 30 (E + F1e)			7,326,164.08	8,337,895.08	13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,326,164.08	8,337,895.08	13.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,335,365.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	143,746.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,667.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	115,256.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,603,034.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	4,274,198.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,672.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,276,870.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,326,164.08		

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	34,323.87	747,627.00	2078.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,321,164.52	2,672,404.00	-19.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,355,507.38	3,420,031.00	1.9%
TOTAL, REVENUES			3,355,507.38	3,420,031.00	1.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	4,389.22	5,000.00	13.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,389.22	5,000.00	13.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	85.86	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	114,321.71	120,000.00	5.0%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	646,349.54	2,283,300.00	253.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			760,757.11	2,403,300.00	215.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			765,146.33	2,408,300.00	214.8%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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)	19,824.49	19,782.89	19,824.19	19,416.35	19,416.35	19,678.05
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)	19,824.49	19,782.89	19,824.19	19,416.35	19,416.35	19,678.05
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	54.93	50.87	54.93	55.00	55.00	55.00
b. Special Education-Special Day Class	1.88	1.84	1.88	2.00	2.00	2.00
c. Special Education-NPS/LCI	1.93	1.96	1.93	2.00	2.00	2.00
d. Special Education Extended Year-NPS/LCI	0.06	0.06	0.06			
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)	58.80	54.73	58.80	59.00	59.00	59.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	19,883.29	19,837.62	19,882.99	19,475.35	19,475.35	19,737.05
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	549.25	546.36	549.25	654.00	654.00	654.00
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	549.25	546.36	549.25	654.00	654.00	654.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,701,180.45		24,701,180.45			24,701,180.45
Work in Progress	9,443,966.78		9,443,966.78	15,165,086.00	424,166.00	24,184,886.78
Total capital assets not being depreciated	34,145,147.23	0.00	34,145,147.23	15,165,086.00	424,166.00	48,886,067.23
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	513,273,452.47		513,273,452.47	21,500,696.00	19,727,621.00	515,046,527.47
Equipment	23,407,388.75		23,407,388.75	1,594,643.00	728,372.00	24,273,659.75
Total capital assets being depreciated	536,680,841.22	0.00	536,680,841.22	23,095,339.00	20,455,993.00	539,320,187.22
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(72,730,113.02)	(34,566,128.00)	(107,296,241.02)		13,675,447.00	(120,971,688.02)
Equipment	(8,836,702.41)	(5,461,162.00)	(14,297,864.41)	720,124.00	1,700,206.00	(15,277,946.41)
Total accumulated depreciation	(81,566,815.43)	(40,027,290.00)	(121,594,105.43)	720,124.00	15,375,653.00	(136,249,634.43)
Total capital assets being depreciated, net	455,114,025.79	(40,027,290.00)	415,086,735.79	23,815,463.00	35,831,646.00	403,070,552.79
Governmental activity capital assets, net	489,259,173.02	(40,027,290.00)	449,231,883.02	38,980,549.00	36,255,812.00	451,956,620.02
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	2,389,376.00		2,389,376.00
Total capital assets being depreciated	0.00	0.00	0.00	2,389,376.00	0.00	2,389,376.00
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	2,389,376.00	0.00	2,389,376.00
Business-type activity capital assets, net	0.00	0.00	0.00	2,389,376.00	0.00	2,389,376.00

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

FEDERAL PROGRAM NAME	Title I	SpEd -Local Entitlement	SpEd - Local Entitlement Prvt Schls	SpEd - PreSchl Federal	SpEd -PreSchl Loca	SpEd - IDEA Mental Health	SpEd - PreSchl Staff Dvlpmnt
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	R039	SV042014	SV042014	SV052014	SV062014	SV17 & 192014	SV072014
AWARD							
1. Prior Year Carryover	825,759.34						
2. a. Current Year Award	5,938,862.00	4,340,205.00	5,677.00	74,843.00	163,696.00	156,210.08	754.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,938,862.00	4,340,205.00	5,677.00	74,843.00	163,696.00	156,210.08	754.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,764,621.34	4,340,205.00	5,677.00	74,843.00	163,696.00	156,210.08	754.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	5,575,630.30	2,028,733.00	0.00	55,322.00	131,883.00	134,454.70	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,575,630.30	2,028,733.00	0.00	55,322.00	131,883.00	134,454.70	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,487,356.32	4,340,205.00	5,677.00	74,843.00	163,696.00	156,210.08	754.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,487,356.32	4,340,205.00	5,677.00	74,843.00	163,696.00	156,210.08	754.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(911,726.02)	(2,311,472.00)	(5,677.00)	(19,521.00)	(31,813.00)	(21,755.38)	(754.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	911,726.02	2,311,472.00	5,677.00	19,521.00	31,813.00	21,755.38	754.00
14. Unused Grant Award Calculation (line 4 minus line 9)	277,265.02	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	277,265.02						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,487,356.32	4,340,205.00	5,677.00	74,843.00	163,696.00	156,210.08	754.00

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

FEDERAL PROGRAM NAME	C. Perkins - CTE	Title II A- Tchr Quality	Title II A - Admin Training	Title IV - 21st Century CLCP	Title IV - 21st Century CLCP	Title III-IEP	Title III - LEP
FEDERAL CATALOG NUMBER	84.048	84.367	84.367	84.287	84.287	84.365	84.365
RESOURCE CODE	3550	4035	4036	4124-1	4124-0	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	R037	R038			R043	DR001	R050
AWARD							
1. Prior Year Carryover		32,276.85	5,696.75	72,226.98		11,260.41	233,992.69
2. a. Current Year Award	197,741.00	691,519.00	3,000.00		131,371.00	18,011.00	311,669.00
b. Transferability (NCLB)							
c. Other Adjustments		1,179.00					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	197,741.00	692,698.00	3,000.00	0.00	131,371.00	18,011.00	311,669.00
3. Required Matching Funds/Other		133,761.68					
4. Total Available Award (sum lines 1, 2d, & 3)	197,741.00	858,736.53	8,696.75	72,226.98	131,371.00	29,271.41	545,661.69
REVENUES							
5. Unearned Revenue Deferred from Prior Year		32,276.85	5,696.75	6,541.48			28,374.69
6. Cash Received in Current Year	117,332.74	181,270.00	3,000.00	53,024.92	65,685.50	29,271.14	403,448.00
7. Contributed Matching Funds		133,761.68					
8. Total Available (sum lines 5, 6, & 7)	117,332.74	347,308.53	8,696.75	59,566.40	65,685.50	29,271.14	431,822.69
EXPENDITURES							
9. Donor-Authorized Expenditures	194,990.02	481,614.28	8,696.75	59,566.40	94,541.08	17,262.63	482,076.77
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	194,990.02	481,614.28	8,696.75	59,566.40	94,541.08	17,262.63	482,076.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(77,657.28)	(134,305.75)	0.00	0.00	(28,855.58)	12,008.51	(50,254.08)
a. Unearned Revenue						12,008.51	
b. Accounts Payable							
c. Accounts Receivable	77,657.28	134,305.75			28,855.58		50,254.08
14. Unused Grant Award Calculation (line 4 minus line 9)	2,750.98	377,122.25	0.00	12,660.58	36,829.92	12,008.78	63,584.92
15. If Carryover is allowed, enter line 14 amount here		377,122.25				12,008.51	63,584.92
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	194,990.02	347,852.60	8,696.75	59,566.40	94,541.08	17,262.63	482,076.77

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

FEDERAL PROGRAM NAME	Title IX - Indian Ed	Other ARRA - BARR i3	Other ARRA - BARR i3	HeadStart 12-13	HeadStart 13-14	5810 - Other Fed Elem Counseling	TOTAL
FEDERAL CATALOG NUMBER	84.06	Hemet HS	WVHS	93.6	93.6		
RESOURCE CODE	4510	310-4810	320-4810	5210-1	5210-0	5810	
REVENUE OBJECT	8290	8290	8290	8285	8285	8290	
LOCAL DESCRIPTION (if any)	R033	R045	R045		R016 & R032	R046	
AWARD							
1. Prior Year Carryover		74,449.09		236,957.99		226,100.38	1,718,720.48
2. a. Current Year Award	10,980.00	300,000.00	21,195.99		952,173.00	378,280.00	13,696,187.07
b. Transferability (NCLB)							0.00
c. Other Adjustments							1,179.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	10,980.00	300,000.00	21,195.99	0.00	952,173.00	378,280.00	13,697,366.07
3. Required Matching Funds/Other							133,761.68
4. Total Available Award (sum lines 1, 2d, & 3)	10,980.00	374,449.09	21,195.99	236,957.99	952,173.00	604,380.38	15,549,848.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year							72,889.77
6. Cash Received in Current Year	2,941.15	116,921.83		212,843.87	660,810.22		9,772,572.37
7. Contributed Matching Funds							133,761.68
8. Total Available (sum lines 5, 6, & 7)	2,941.15	116,921.83	0.00	212,843.87	660,810.22	0.00	9,979,223.82
EXPENDITURES							
9. Donor-Authorized Expenditures	10,980.00	353,258.36	21,195.99	212,843.87	793,724.99	436,429.34	14,395,921.88
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	10,980.00	353,258.36	21,195.99	212,843.87	793,724.99	436,429.34	14,395,921.88
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)	(8,038.85)	(236,336.53)	(21,195.99)	0.00	(132,914.77)	(436,429.34)	(4,416,698.06)
a. Unearned Revenue							12,008.51
b. Accounts Payable							0.00
c. Accounts Receivable	8,038.85	236,336.53	21,195.99		132,914.77	4,369,429.34	8,361,706.57
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	21,190.73	0.00	24,114.12	158,448.01	167,951.04	1,153,926.35
15. If Carryover is allowed, enter line 14 amount here					158,448.01	167,951.04	1,056,379.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,980.00	353,258.36	21,195.99	212,843.87	793,724.99	4,369,429.34	18,195,160.20

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	SpEd- State PreSchl	Workability	TUPE	Ag CTE	Charter Facility Grant	Child Dvlp -Family Literacy
RESOURCE CODE	6010	6513	6520	6690	7010	F09-6030	F12-6052
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R047	SV102014	R036	R048	P0191	R021	R049
AWARD							
1. Prior Year Carryover				279,451.69			
2. a. Current Year Award	2,545,402.00	7,805.00	75,758.00		19,904.00	279,053.00	7,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,545,402.00	7,805.00	75,758.00	0.00	19,904.00	279,053.00	7,500.00
3. Required Matching Funds/Other						162,152.96	
4. Total Available Award (sum lines 1, 2c. & 3)	2,545,402.00	7,805.00	75,758.00	279,451.69	19,904.00	441,205.96	7,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,290,861.80	3,903.00	37,879.00	67,117.69	19,904.00	204,121.00	1,875.00
7. Contributed Matching Funds						162,152.96	
8. Total Available (sum lines 5, 6, & 7)	2,290,861.80	3,903.00	37,879.00	67,117.69	19,904.00	366,273.96	1,875.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,545,402.00	7,805.00	75,758.00	279,451.69	18,958.48	441,205.96	7,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,545,402.00	7,805.00	75,758.00	279,451.69	18,958.48	441,205.96	7,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(254,540.20)	(3,902.00)	(37,879.00)	(212,334.00)	945.52	(74,932.00)	(5,625.00)
a. Unearned Revenue							
b. Accounts Payable					945.52		
c. Accounts Receivable	254,540.20	3,902.00	37,879.00	212,334.00		74,932.00	5,625.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	945.52	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,545,402.00	7,805.00	75,758.00	279,451.69	18,958.48	279,053.00	7,500.00

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

STATE PROGRAM NAME	CSPP - State	CSPP - RCOE		TOTAL
RESOURCE CODE	F12-6105-5	F12-6105-0	F12-6105-1	
REVENUE OBJECT	8590	8590	8660	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				279,451.69
2. a. Current Year Award	694,795.30	525,128.51		4,155,345.81
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	694,795.30	525,128.51	0.00	4,155,345.81
3. Required Matching Funds/Other	128,309.74	21,312.76	148.68	311,924.14
4. Total Available Award (sum lines 1, 2c, & 3)	823,105.04	546,441.27	148.68	4,746,721.64
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	694,795.30	525,128.51		3,845,585.30
7. Contributed Matching Funds	128,309.74	21,312.76	148.68	311,924.14
8. Total Available (sum lines 5, 6, & 7)	823,105.04	546,441.27	148.68	4,157,509.44
EXPENDITURES				
9. Donor-Authorized Expenditures	823,105.04	546,441.27	148.68	4,745,776.12
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	823,105.04	546,441.27	148.68	4,745,776.12
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	0.00	(588,266.68)
a. Unearned Revenue				0.00
b. Accounts Payable				945.52
c. Accounts Receivable				589,212.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	945.52
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)	694,795.30	525,128.51	0.00	4,433,851.98

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	CACFP	TOTAL
FEDERAL CATALOG NUMBER	10.558	
RESOURCE CODE	5320	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	185,612.10	185,612.10
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	185,612.10	185,612.10
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	185,612.10	185,612.10
REVENUES		
5. Cash Received in Current Year	185,612.10	185,612.10
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	185,612.10	185,612.10
EXPENDITURES		
10. Donor-Authorized Expenditures	185,612.10	185,612.10
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	185,612.10	185,612.10
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	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	MediCal Billing Option	Prop 39 - Clean Energy	Lottery - Prop 20	Spec Ed- State/Local	Spec Ed - Low Incident Equip	Spec Ed - MH	EIA -SCE
RESOURCE CODE	5640	F06 -6230	6300	6500	6501	6512	7090
REVENUE OBJECT	8590	8590	8560	SV01,02, 12, 13	8791	8590/8919	8311/898x
LOCAL DESCRIPTION (if any)			Z132014	DF18,19 AR1550	SV032014	SV112014	
AWARD							
1. Prior Year Restricted Ending Balance	560,754.97		1,073,694.51		145,015.73	1,203,495.69	1,844,504.72
2. a. Current Year Award	1,111,445.59	64,416.60	729,189.69	8,196,127.00	64,522.00	1,167,165.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,111,445.59	64,416.60	729,189.69	8,196,127.00	64,522.00	1,167,165.00	0.00
3. Required Matching Funds/Other	49,335.99	0.00		15,495,379.30		32,350.00	
4. Total Available Award (sum lines 1, 2c, & 3)	1,721,536.55	64,416.60	1,802,884.20	23,691,506.30	209,537.73	2,403,010.69	1,844,504.72
REVENUES							
5. Cash Received in Current Year	973,739.59	64,416.60	389,255.94	6,178,213.00	32,255.00	880,681.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	137,706.00	0.00	339,933.75	2,017,914.00	32,267.00	286,484.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	137,706.00	0.00	339,933.75	2,017,914.00	32,267.00	286,484.00	0.00
8. Contributed Matching Funds	49,335.99			15,495,379.30		32,350.00	
9. Total Available (sum lines 5, 7c, & 8)	1,160,781.58	64,416.60	729,189.69	23,691,506.30	64,522.00	1,199,515.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,721,536.55	64,416.60	1,272,109.70	23,691,506.30	62,194.25	991,516.81	1,844,504.72
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,721,536.55	64,416.60	1,272,109.70	23,691,506.30	62,194.25	991,516.81	1,844,504.72
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	530,774.50	0.00	147,343.48	1,411,493.88	0.00

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

STATE PROGRAM NAME	EIA-LEP	CCSS	RRM	Lottery - Prop 20	Spec Ed - State/Local	Spec Ed -MH	Prop 39 - Clean Energy
RESOURCE CODE	7091	7405	8150	F08-6300 (CPHS)	F08-6500	F08-6512	F09-6230 (WCA)
REVENUE OBJECT	8311/898x	8560	8984	8560	8791	8590	8590
LOCAL DESCRIPTION (if any)				Z132014	SV01&022014	SV112014	
AWARD							
1. Prior Year Restricted Ending Balance	162,245.97						
2. a. Current Year Award		4,246,341.00		6,283.21	111,001.00	10,422.00	51,125.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,246,341.00	0.00	6,283.21	111,001.00	10,422.00	51,125.00
3. Required Matching Funds/Other	439,637.35		4,168,280.30	15,594.78	(111,001.00)	(10,422.00)	
4. Total Available Award (sum lines 1, 2c, & 3)	601,883.32	4,246,341.00	4,168,280.30	21,877.99	0.00	0.00	51,125.00
REVENUES							
5. Cash Received in Current Year		4,246,341.00		5,412.60	85,700.00	7,521.00	51,125.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	870.61	25,301.00	2,901.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	870.61	25,301.00	2,901.00	0.00
8. Contributed Matching Funds	439,637.35		4,168,280.30		(111,001.00)	(10,422.00)	
9. Total Available (sum lines 5, 7c, & 8)	439,637.35	4,246,341.00	4,168,280.30	6,283.21	0.00	0.00	51,125.00
EXPENDITURES							
10. Donor-Authorized Expenditures	601,883.32	1,801,362.59	4,168,280.30				
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	601,883.32	1,801,362.59	4,168,280.30	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,444,978.41	0.00	21,877.99	0.00	0.00	51,125.00

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

STATE PROGRAM NAME	Lottery - Prop 20	Spec Ed - State/Local	Spec Ed - MH	CCSS	CACFP -State	Child Care - Ctr Base Reserve Acct	Prop 39 - Clean Energy
RESOURCE CODE	F09-6300 (WCA)	F09-6500	F09-6512	F09-7405	F12-5320	F12-6130	F40-6230
REVENUE OBJECT	8560	8791	8590	8590	8520	8990	8590
LOCAL DESCRIPTION (if any)	Z132014	SV01&022014	SV112014				
AWARD							
1. Prior Year Restricted Ending Balance	9,977.31					28,800.28	
2. a. Current Year Award	14,883.87	233,792.00	21,928.00	75,160.00	12,491.82	190.26	244,208.40
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	14,883.87	233,792.00	21,928.00	75,160.00	12,491.82	190.26	244,208.40
3. Required Matching Funds/Other		(233,792.00)	(21,928.00)			(28,914.28)	
4. Total Available Award (sum lines 1, 2c, & 3)	24,861.18	0.00	0.00	75,160.00	12,491.82	76.26	244,208.40
REVENUES							
5. Cash Received in Current Year	8,725.12	176,297.00	16,169.00	75,160.00	12,491.82		244,208.40
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	6,158.75	57,495.00	5,759.00	0.00	0.00	190.26	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	6,158.75	57,495.00	5,759.00	0.00	0.00	190.26	0.00
8. Contributed Matching Funds		(233,792.00)	(21,928.00)			(28,914.28)	
9. Total Available (sum lines 5, 7c, & 8)	14,883.87	0.00	0.00	75,160.00	12,491.82	(28,724.02)	244,208.40
EXPENDITURES							
10. Donor-Authorized Expenditures				43,571.98	12,491.82		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	43,571.98	12,491.82	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	24,861.18	0.00	0.00	31,588.02	0.00	76.26	244,208.40

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	5,028,489.18
2. a. Current Year Award	16,360,692.44
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,360,692.44
3. Required Matching Funds/Other	19,794,520.44
4. Total Available Award (sum lines 1, 2c, & 3)	41,183,702.06
REVENUES	
5. Cash Received in Current Year	13,447,712.07
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,912,980.37
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,912,980.37
8. Contributed Matching Funds	19,778,925.66
9. Total Available (sum lines 5, 7c, & 8)	36,139,618.10
EXPENDITURES	
10. Donor-Authorized Expenditures	36,275,374.94
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	36,275,374.94
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	4,908,327.12

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

LOCAL PROGRAM NAME	Project Read	Fri Night Live	Workforce Investment	MicroSoft Voucher	RDA	TOTAL
RESOURCE CODE	9010	9011	9015	9031	9986	
REVENUE OBJECT	8285	8699	8699	8699	8674	
LOCAL DESCRIPTION (if any)	AR20141733-34	R051				
AWARD						
1. Prior Year Restricted Ending Balance				1,930.68		1,930.68
2. a. Current Year Award	9,580.00	3,591.26	5,000.00		2,732,550.59	2,750,721.85
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,580.00	3,591.26	5,000.00	0.00	2,732,550.59	2,750,721.85
3. Required Matching Funds/Other					1,221,983.76	1,221,983.76
4. Total Available Award (sum lines 1, 2c, & 3)	9,580.00	3,591.26	5,000.00	1,930.68	3,954,534.35	3,974,636.29
REVENUES						
5. Cash Received in Current Year					2,732,550.59	2,732,550.59
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	9,580.00	3,591.26	5,000.00	0.00	0.00	18,171.26
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	9,580.00	3,591.26	5,000.00	0.00	0.00	18,171.26
8. Contributed Matching Funds					1,221,983.76	1,221,983.76
9. Total Available (sum lines 5, 7c, & 8)	9,580.00	3,591.26	5,000.00	0.00	3,954,534.35	3,972,705.61
EXPENDITURES						
10. Donor-Authorized Expenditures	9,580.00	3,591.26	5,000.00	1,930.68	3,954,534.35	3,974,636.29
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	9,580.00	3,591.26	5,000.00	1,930.68	3,954,534.35	3,974,636.29
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	81,622,054.39	301	698,607.83	303	80,923,446.56	305	637,472.78		307	80,285,973.78	309
2000 - Classified Salaries	30,646,286.47	311	318,874.72	313	30,327,411.75	315	3,961,652.87		317	26,365,758.88	319
3000 - Employee Benefits (Excluding 3800)	32,785,017.15	321	541,695.84	323	32,243,321.31	325	1,406,916.11		327	30,836,405.20	329
4000 - Books, Supplies Equip Replace. (6500)	9,277,258.55	331	158,928.10	333	9,118,330.45	335	2,833,465.76		337	6,284,864.69	339
5000 - Services. . . & 7300 - Indirect Costs	17,485,458.17	341	608,200.75	343	16,877,257.42	345	1,914,643.94		347	14,962,613.48	349
TOTAL					169,489,767.49	365			TOTAL	158,735,616.03	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.95%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.95%
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).	158,735,616.03
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	165,475,000.00		165,475,000.00		4,175,000.00	161,300,000.00	4,360,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	53,510,345.00		53,510,345.00		1,470,665.00	52,039,680.00	1,535,665.00
Capital Leases Payable	3,815,325.00		3,815,325.00		1,577,964.00	2,237,361.00	408,422.00
Lease Revenue Bonds Payable	3,780,000.00		3,780,000.00		205,000.00	3,575,000.00	215,000.00
Other General Long-Term Debt	4,757,843.00	74,271.00	4,832,114.00		2,152,652.00	2,679,462.00	1,404,578.00
Net OPEB Obligation	16,062,467.00		16,062,467.00		1,577,964.00	14,484,503.00	408,422.00
Compensated Absences Payable	863,586.74		863,586.74	222,717.00		1,086,303.74	
Governmental activities long-term liabilities	248,264,566.74	74,271.00	248,338,837.74	222,717.00	11,159,245.00	237,402,309.74	8,332,087.00
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	1,871,656.00	475,308.00	1,396,348.00	475,308.00
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	1,871,656.00	475,308.00	1,396,348.00	475,308.00

	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)	131,509,850.84		131,509,850.84			138,298,452.47
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,423.95		20,423.95			20,432.54
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)	19,883.29		19,883.29	19,475.35		19,475.35
2. Total Charter Schools ADA (Form A, Line C4)	549.25		549.25	654.00		654.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,432.54			20,129.35
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)	347,820.46		347,820.46	347,820.00		347,820.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	450.25		450.25	0.00		0.00
4. Secured Roll Taxes (Object 8041)	22,343,854.06		22,343,854.06	20,417,887.00		20,417,887.00
5. Unsecured Roll Taxes (Object 8042)	1,124,514.16		1,124,514.16	1,125,379.00		1,125,379.00
6. Prior Years' Taxes (Object 8043)	1,535,924.51		1,535,924.51	1,535,925.00		1,535,925.00
7. Supplemental Taxes (Object 8044)	413,785.81		413,785.81	365,221.00		365,221.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,319,113.27)		(5,319,113.27)	(6,123,818.00)		(6,123,818.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	5,854,381.48		5,854,381.48	4,270,443.00		4,270,443.00
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)	(38,027.00)		(38,027.00)	(38,382.00)		(38,382.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	26,263,590.46	0.00	26,263,590.46	21,900,475.00	0.00	21,900,475.00
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)	26,263,590.46	0.00	26,263,590.46	21,900,475.00	0.00	21,900,475.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,561,570.91			1,860,556.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,561,570.91			1,860,556.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	112,131,769.00		112,131,769.00	137,469,404.00		137,469,404.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(141,341.00)		(141,341.00)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	111,990,428.00	0.00	111,990,428.00	137,469,404.00	0.00	137,469,404.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	179,567,652.36		179,567,652.36	193,861,940.00		193,861,940.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	103,879.44		103,879.44	142,600.00		142,600.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			131,509,850.84			138,298,452.47
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0004			0.9852
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			138,298,452.47			135,938,256.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			26,263,590.46			21,900,475.00
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)			2,451,904.80			2,415,522.00
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			111,990,428.00			115,898,337.61
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			111,990,428.00			115,898,337.61
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			80,025.90			101,435.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			26,343,616.36			22,001,910.98
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)			111,990,428.00			115,796,901.63
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			26,343,616.36			
b. State Subventions (Line D8)			111,990,428.00			
c. Less: Excluded Appropriations (Line C23)			1,561,570.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			136,772,473.45			

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) 7,624,908.22
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 139,879,857.10

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) 5.45%

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. 195,317.00

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)	8,145,860.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,346,739.46
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	73,064.00
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)	907,219.99
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)	195,317.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,277,567.12
9. Carry-Forward Adjustment (Part IV, Line F)	951,063.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,228,630.51

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	106,661,471.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,125,075.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,586,837.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,187,115.03
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	101,109.09
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,040,803.64
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)	401,557.26
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)	25,357.06
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)	15,739,018.44
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)	467,205.96
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)	195,317.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	100.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,494,540.19
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,145,645.21
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	174,171,154.18

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)	6.47%
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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)	7.02%
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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>11,277,567.12</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>524,359.18</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 (6.23%) times Part III, Line B18); zero if negative	<u>951,063.39</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.23%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>951,063.39</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>951,063.39</u>

Approved indirect cost rate: 6.23%
Highest rate used in any program: 6.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,106,896.66	380,459.66	6.23%
01	3310	4,085,667.89	254,537.11	6.23%
01	3311	5,344.06	332.94	6.23%
01	3315	70,453.73	4,389.27	6.23%
01	3320	154,095.83	9,600.17	6.23%
01	3345	709.78	44.22	6.23%
01	3550	185,704.79	9,285.23	5.00%
01	4035	453,369.38	28,244.90	6.23%
01	4036	8,186.72	510.03	6.23%
01	4124	147,206.15	6,901.33	4.69%
01	4201	16,250.24	1,012.39	6.23%
01	4203	472,624.29	9,452.48	2.00%
01	4510	10,457.14	522.86	5.00%
01	4810	352,493.97	21,960.38	6.23%
01	5210	939,408.45	55,237.21	5.88%
01	5640	1,614,833.94	100,604.15	6.23%
01	5810	410,834.36	25,594.98	6.23%
01	6010	1,985,965.80	98,145.06	4.94%
01	6500	22,526,494.00	3,331.60	0.01%
01	6512	923,351.55	57,524.80	6.23%
01	6513	7,347.27	457.73	6.23%
01	6520	71,315.07	4,442.93	6.23%
01	6690	263,062.90	16,388.79	6.23%
01	7090	1,790,781.29	53,723.43	3.00%
01	7091	584,352.74	17,530.58	3.00%
01	7405	1,700,651.75	69,306.89	4.08%
01	8150	3,385,451.55	210,846.00	6.23%
01	9010	196,719.34	293.23	0.15%
12	6052	7,060.15	439.85	6.23%
12	6105	1,289,376.12	80,318.87	6.23%
13	5310	10,145,645.21	538,740.54	5.31%

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	725,203.95		1,099,266.60	1,824,470.55
2. State Lottery Revenue	8560	2,727,637.38		750,356.77	3,477,994.15
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	(2,216,761.02)	2,216,761.02		0.00
6. Total Available (Sum Lines A1 through A5)		1,236,080.31	2,216,761.02	1,849,623.37	5,302,464.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,848.40	1,706,876.02		1,711,724.42
2. Classified Salaries	2000-2999	112.19			112.19
3. Employee Benefits	3000-3999	410.44	509,885.00		510,295.44
4. Books and Supplies	4000-4999	542,673.38		1,272,109.70	1,814,783.08
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	331,717.48			331,717.48
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	42,907.48			42,907.48
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)		922,669.37	2,216,761.02	1,272,109.70	4,411,540.09
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	313,410.94	0.00	577,513.67	890,924.61
D. COMMENTS:					

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

*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 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	186,460,571.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,117,458.43
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	101,109.09
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,249,589.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,743,856.93
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,764,288.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	442,245.01
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)				11,301,088.64
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				159,042,024.25
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				159,042,024.25

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)		20,329.25
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		20,329.25
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,823.31
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.)	147,206,567.33	7,233.66
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)	147,206,567.33	7,233.66
B. Required effort (Line A.2 times 90%)	132,485,910.60	6,510.29
C. Current year expenditures (Line I.G and Line II.D)	159,042,024.25	7,823.31
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

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	(1,244.36)	102,257.78	101,013.42	6,661.66		107,675.08
1110	Regular Education, K-12	82,689,394.29	31,510,287.28	114,199,681.57	7,531,268.39		121,730,949.96
3100	Alternative Schools	1,355.00	0.00	1,355.00	89.36		1,444.36
3200	Continuation Schools	2,787,857.20	765,737.05	3,553,594.25	234,353.30		3,787,947.55
3300	Independent Study Centers	2,082,489.71	671,089.83	2,753,579.54	181,593.73		2,935,173.27
3400	Opportunity Schools	98.12	0.00	98.12	6.47		104.59
3550	Community Day Schools	25,933.00	0.00	25,933.00	1,710.24		27,643.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	208,699.55	0.00	208,699.55	13,763.37		222,462.92
4110	Regular Education, Adult	713,520.92	118,427.62	831,948.54	54,865.54		886,814.08
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	1,291,610.81	0.00	1,291,610.81	85,179.46		1,376,790.27
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	32,817,358.59	5,944,712.51	38,762,071.10	2,556,290.50		41,318,361.60
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,368,405.27	166,462.76	1,534,868.03	101,221.85		1,636,089.88
7150	Nonagency - Other	420,071.98	0.00	420,071.98	27,703.01		447,774.99
8100	Community Services	100,859.10	0.00	100,859.10	6,651.48		107,510.58
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					36,651.71	36,651.71
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					486,966.04	486,966.04
----	Other Outgo					10,101,416.98	10,101,416.98
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,032,542.72	1,032,542.72	835,750.75		1,868,293.47
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(619,499.26)		(619,499.26)
----	Total General Fund and Charter Schools Funds Expenditures	124,506,409.18	40,311,517.55	164,817,926.73	11,017,609.85	10,625,034.73	186,460,571.31

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	(9,162.46)	6,278.00	1,500.00	0.00	140.10	0.00	0.00			0.00	0.00	(1,244.36)
1110	Regular Education, K-12	78,067,112.73	1,992,315.52	1,311,248.04	44,783.63	80,433.36	0.00	1,190,518.10			2,982.91	0.00	82,689,394.29
3100	Alternative Schools	1,125.00	0.00	0.00	230.00	0.00	0.00	0.00			0.00	0.00	1,355.00
3200	Continuation Schools	2,148,434.11	0.00	57,537.44	413,101.51	151,692.84	0.00	0.00			17,091.30	0.00	2,787,857.20
3300	Independent Study Centers	1,606,336.02	0.00	49,540.44	334,090.53	84,988.60	0.00	0.00			7,534.12	0.00	2,082,489.71
3400	Opportunity Schools	98.12	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	98.12
3550	Community Day Schools	25,933.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	25,933.00
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	207,226.30	0.00	1,473.25	0.00	0.00	0.00	0.00			0.00	0.00	208,699.55
4110	Regular Education, Adult	382,871.95	0.00	2,590.73	321,693.16	3,512.07	0.00	0.00			2,853.01	0.00	713,520.92
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	722,755.01	357,324.94	33,630.04	47,438.07	130,462.75	0.00	0.00			0.00	0.00	1,291,610.81
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	24,005,193.50	1,214,850.42	148,374.17	13,802.67	5,143,694.68	2,241,272.90	1,199.88			22,970.37	26,000.00	32,817,358.59
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	672,253.33	70,500.80	108,229.27	133,730.25	27,424.10	0.00	833.05	0.00	323,078.17	32,356.30	0.00	1,368,405.27
7150	Nonagency - Other	245,505.94	0.00	98.15	1,920.97	99,102.12	0.00		249.99	73,194.81	0.00	0.00	420,071.98
8100	Community Services		0.00	0.00	0.00	0.00	0.00		100,859.10	0.00	0.00	0.00	100,859.10
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		108,075,682.55	3,641,269.68	1,714,221.53	1,310,790.79	5,721,450.62	2,241,272.90	1,192,551.03	101,109.09	396,272.98	85,788.01	26,000.00	124,506,409.18

* 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	23,780.39	78,477.39	0.00	102,257.78
1110	Regular Education, K-12	16,527,374.46	13,515,538.91	1,467,373.91	31,510,287.28
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	451,827.50	313,909.55	0.00	765,737.05
3300	Independent Study Centers	404,266.71	266,823.12	0.00	671,089.83
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	71,341.19	47,086.43	0.00	118,427.62
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	3,495,718.06	2,087,498.54	361,495.91	5,944,712.51
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	166,462.76	0.00	0.00	166,462.76
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)	214,023.56	141,259.30	0.00	355,282.86
--	Cafeteria (Funds 13 and 61)		677,259.86		677,259.86
Total Allocated Support Costs		21,354,794.63	17,127,853.10	1,828,869.82	40,311,517.55

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)	1,040,803.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	73,064.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,151,144.95
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,372,096.52
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,637,109.11
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	124,506,409.18
2	Total Allocated Costs (from Form PCR, Column 2, Total)	40,311,517.55
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	164,817,926.73
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	100.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,494,540.19
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,145,645.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,640,285.40
D. Total Direct Charged and Allocated Costs (B3 + C5)		176,458,212.13
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.59%

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)	36,651.71				36,651.71
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			486,966.04		486,966.04
Other Outgo (Objects 1000-7999)				10,101,416.98	10,101,416.98
Total Other Costs	36,651.71	0.00	486,966.04	10,101,416.98	10,625,034.73

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)	851,487.98	2,330,213.77	12,738,383.15	5,434,709.73	16,686,647.15	441,205.96	1,828,869.82
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	1.00	1.00	1.00	1.00	5.00		
1110 Regular Education, K-12	695.00	695.00	695.00	695.00	833.00	12.00	2,058.00
3100 Alternative Schools							
3200 Continuation Schools	19.00	19.00	19.00	19.00	20.00		
3300 Independent Study Centers	17.00	17.00	17.00	17.00	17.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult	3.00	3.00	3.00	3.00	3.00		
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)	147.00	147.00	147.00	147.00	133.00		507.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	7.00	7.00	7.00	7.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	9.00	9.00	9.00	9.00	9.00		
-- Cafeteria (Funds 13 & 61)					43.15		
C. Total Allocation Factors	898.00	898.00	898.00	898.00	1,063.15	12.00	2,565.00

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

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(169,235.55)	0.00	(619,499.26)				
Other Sources/Uses Detail					1,502,778.00	4,387,145.00		
Fund Reconciliation							4,133,597.83	734,152.79
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	162,702.18	0.00	0.00	0.00				
Other Sources/Uses Detail					500.00	377,143.00		
Fund Reconciliation							143,987.57	169,471.65
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					100.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	201,701.42	0.00	80,758.72	0.00				
Other Sources/Uses Detail					76,545.00	0.00		
Fund Reconciliation							179,713.07	211,815.46
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(196,501.79)	538,740.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,393.23	56,615.29
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					710,000.00	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					3,600,000.00	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	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	162.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,762.12
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,160.83	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							224.19	274.42
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							244,208.40	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	10.00	0.00						
Other Sources/Uses Detail					0.00	1,125,635.00		
Fund Reconciliation							40,282.73	3,690,898.95
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							115,256.02	2,672.36
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	365,737.34	(365,737.34)	619,499.26	(619,499.26)	5,889,923.00	5,889,923.00	4,870,663.04	4,870,663.04

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Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to

zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for

elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.